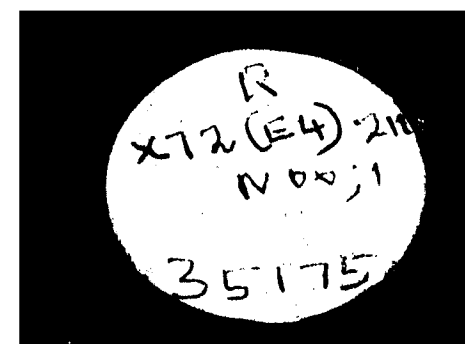
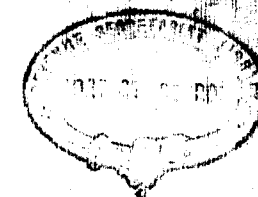






REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY,

FOR THE YEAR 1899-1900.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1900.

செப்பன்குபவர் பெயர் A. MANI

செப்பன்குவதற்காக எடுத்த
செயல்பாட்டின் நாள் Dec-1995

சுற்றுச்சூழல்
ம. பி
செயல்பாட்டின்
நாள் 25/11/96

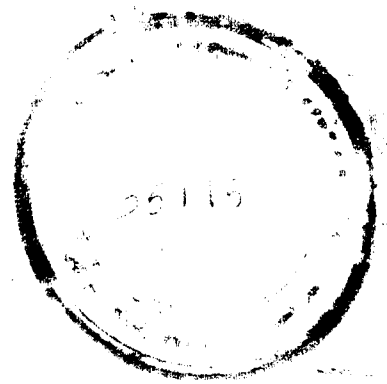


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4

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1899-1900.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

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

2. Mr. C. G. Todhunter continued to act as Secretary to the Commissioner till 17th January 1900, except for the period between the 14th July 1899 and 15th October 1899 when he proceeded on privilege leave, handing over charge to Mr. R. A. Graham. From the 18th January 1900 to the end of the year, the office was held by Mr. N. S. Brodie, the permanent Secretary.

3. The appended table shows the officers who held charge of the Northern and Central Divisions. Mr. Bryce McMaster was in charge of the Southern Division throughout the year.

Division.	Officer.	Period.		Reasons for termination.
		From	To	
Northern.	Mr. J. H. Merriman	1st April 1899 ..	8th July 1899 ..	Transfer to Central Division.
Do.	Mr. W. C. F. Leggatt	2th July ..	22nd January 1900 ..	Do. do.
Do.	Mr. C. G. Todhunter	23rd January 1900 ..	31st March 1900 ..	....
Central ..	Mr. R. A. Graham	1st April 1899 ..	13th July 1899 ..	Transfer to act as Secretary.
Do. ..	Mr. J. H. Merriman	14th July ..	16th October 1899 ..	Privilege leave.
Do. ..	Mr. R. A. Graham	17th October 1899 ..	28th December ..	Do.
Do. ..	Mr. E. L. Millett	29th December ..	7th January 1900 ..	In addition to his ordinary duties.
Do. ..	Mr. C. G. Todhunter	8th January 1900 ..	22nd do. ..	From 8th to 17th in addition to his duties as Acting Secretary.
Do. ..	Mr. W. C. F. Leggatt	23rd do. ..	31st March 1900 ..	....

B.—Administrative Changes.

4. The scheme for bringing distilleries under more direct control was proceeded with in the course of the year and three Inspectors specially trained in this branch of work were posted to the charge of three circles, viz., the Northern, Central and Southern Distillery Circles comprising the distilleries and warehouses in the Presidency. Trained officers were also posted to the distilleries and warehouses. At the same time the Board proceeded with the examination on actual results

of the adequacy or otherwise of the establishments sanctioned on the introduction of the tree-tax system and was enabled as a result of this and the release of the ordinary circle-officers from distillery control to recommend the abolition of the Aska Circle which was amalgamated with the Ganjam Circle and of the Assistant Inspector of the Chittoor Circle. The savings made, with others, were applied to the development of a scheme for the final amalgamation of the Customs with the Salt and Abkari establishments and to placing the trade reporting on a better footing and to the strengthening of the clerical establishments of several offices which were unduly weak.

5. Experience having proved that it was impossible to administer the tree-tax system in the strip of Malabar which lies between Cochin and the sea owing to the long area of frontier to be guarded and other difficulties, the combined toddy and arrack renting system was, reverted to in this tract and the frontier parties, i.e., the whole of the establishment of the frontier No. II Circle, abolished.

6. A minor change was made in regard to the fish-curing yard establishments which Government consented to make permanent, giving the Board at the same time a freer hand in their control, thus saving an annual report and a considerable amount of correspondence.

CHAPTER II.—LEGISLATION.

No change in legislation.

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

CHAPTER III.—ESTABLISHMENTS.

Subordinate establishments sanctioned.

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

CHAP. III.]

SUBORDINATE FACTORY ESTABLISHMENTS.																									
ESTABLISHMENT IN THE BOARD'S OFFICE AND IN THE DEPUTY AND ASSISTANT COMMISSIONERS' OFFICE.										INSPECTORS, ASSISTANT INSPECTORS AND SUB-INSPECTORS.															
	(d) Permanent.										Temporary.					Assistants to the Chemical Examiner.	Permanent.			Temporary (b).					
	Clerks and Accountants.		Menials.		Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and Shroffs.	Petty officers.	Peons.	Clerks and Shroffs.	Petty officers.		Peons.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16										
Strength at the beginning of the year	144	167	78	104	770	1	8	83	2	142	331	1,348	1	16	962										
Sanctioned during the year	3	4	3	3	28	..	1	6	..	3	3	16	..	4	18										
Abolished during the year	1	..	2	6	7	1	1	8	1	143	2	2	..	6	28										
Strength at the end of the year	(a) 146	(e) 171	79	101	791	..	8	81	1	143	332	1,362	1	14	952										
SUBORDINATE PREVENTIVE AND TREE-TAX ESTABLISHMENTS.																ABKARI ESTABLISHMENTS IN COLLECTIONS AND TALKS OFFICERS.									
	Permanent.										Temporary.										Total strength.	Cost per annum.			
	Clerks.		Petty officers.		Peons.		Clerks.		Petty officers.		Peons.		Clerks.		Petty officers.		Peons.								
Strength at the beginning of the year	180	497	5,277	11	2	284	198	88	..	21	88	51	259	51	11,024	16,42,329									
Sanctioned during the year	1	6	46	..	4	20	294	..	3	8	89	..	2	..	565	1,25,941									
Abolished during the year	5	17	129	..	..	8	198	..	..	21	88	..	1	..	622	1,26,938									
Strength at the end of the year	156	416	5,194	11	6	246	294	..	3	8	89	51	260	(c) 51	10,967	18,41,332									

(a) Examinee 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 1 Superintendent on Rs. 260, 1 clerk on Rs. 70, 6 on Rs. 26, and 2 on Rs. 16, and 2 attendants on Rs. 10, 9 on Rs. 8, and 4 on Rs. 7 sanctioned for two years from 1st March 1899, and of the 2 clerks on Rs. 30 and 3 attendants on Rs. 10 sanctioned temporarily pending receipt of final orders of Government on the scheme for the re-organization of the Board's office establishments.

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

(c) The number shown under this head against "abolished during the year" and "sanctioned during the year" includes the changes sanctioned in Government Order, No. 267, Revenue, dated 18th January 1899, but for which proposition statements were submitted only during the year under report.

Inspectors.		Sano- tioned.	Actually employed.
		No.	No.
1st grade	..	11	9
2nd ..	..	17	18
3rd ..	..	21	20
4th ..	..	30	28
Total	..	79	(a) 75
Assistant Inspectors.			
1st grade	..	35	32
2nd ..	..	33	33
3rd ..	..	33	(b) 33
Total	..	101	(a) 98
Temporary Assistant Inspectors.			
1st grade	..	1	1
2nd ..	..	1	1
3rd ..	..	6	6
Total	..	8	(c) 7
Sub-Inspectors.			
1st grade	..	66	69
2nd ..	..	99	83
3rd ..	..	148	123
4th ..	..	198	207
5th ..	..	280	265
Total	..	791	737
Temporary Sub-Inspectors.			
2nd grade	..	6	6
5th ..	..	75	57
Total	..	81	63

(a) Includes two Inspectors and two Assistant Inspectors who are on other duty outside the department.
 (b) Four of these are sub. *protem*. Assistant Inspectors.
 (c) Employed in the grade of Acting Assistant Inspectors.

9. 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. 25 per mensem, and by the employment as Assistant Inspectors and Sub-Inspectors of acting men subject to confirmation after a period of probation.

10. Details of the sanctioned strength of the combined Salt and Abkari Department as it stood at the end of 1899-1900 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.

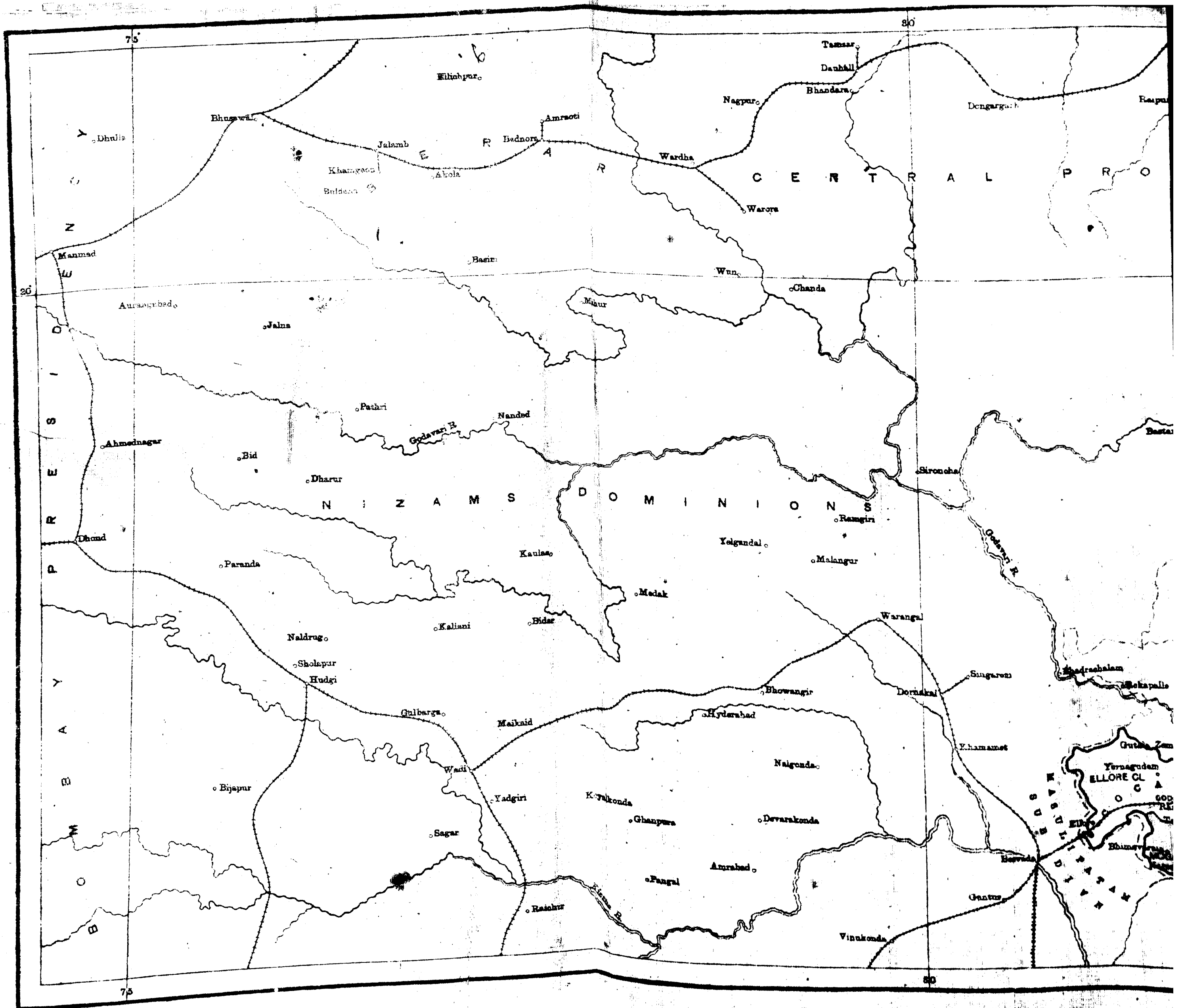
11. The subjoined statement shows the number of punishments imposed on the subordinate officers of the department in the year under review as compared with the previous year :—

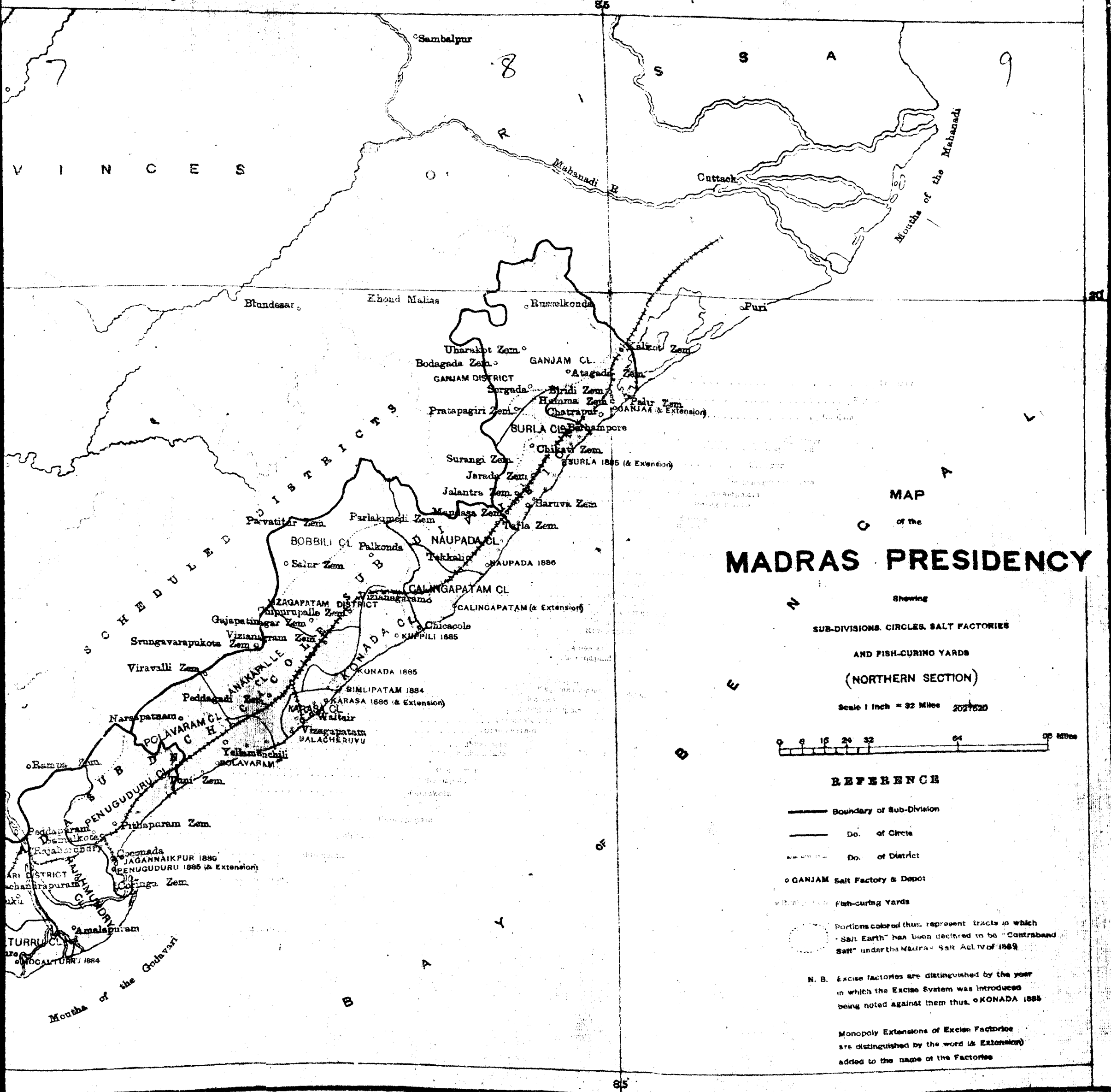
Class.	Years.	Strength.	Dis- missals.	Degra- dations.	Suspen- sions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percent- age.
Inspectors and Assistant Inspectors.	1899-00..	188	2	1	..	..	..	3	1.6
	1898-99..	191	3	2	1	1	..	7	3.6
Sub-Inspectors ..	1899-00..	872	10	21	17	4	..	52	5.9
	1898-99..	853	5	38	14	4	..	61	7.1
Assistants to Chemical Examiner.	1899-00..	1	..	..	..	..	..	..	..
	1898-99..	2	..	..	..	..	..	..	..
Clerks and shroffs ..	1899-00..	480	6	5	5	11	1	28	6.1
	1898-99..	458	3	8	3	21	1	36	7.8
Menials ..	1899-00..	9,135	183	129	386	691	1,610	2,979	32.6
	1898-99..	9,210	214	147	472	861	1,303	2,997	32.6
Total ..	1899-00..	10,656	181	156	408	706	1,611	3,062	28.7
	1898-99..	10,714	225	195	490	887	1,304	3,101	28.9

The percentage of punishments to the total strength shows a decrease on the whole as compared with the previous year and would have been lower still but for the increase under stoppages of pay for "absence without leave" which were almost wholly among menials. The punishments included two cases of dismissals, 26 of degradation and 58 of suspension on account of the accumulation of black marks.

12. One hundred and fifty-nine officers (including six Sub-Inspectors and fourteen clerks) resigned their appointments during the year under report against 211 officers (including an Assistant Inspector and sixteen clerks) in the preceding year. Of those who resigned this year, thirty-eight did so with a view to taking up appointments in other departments.

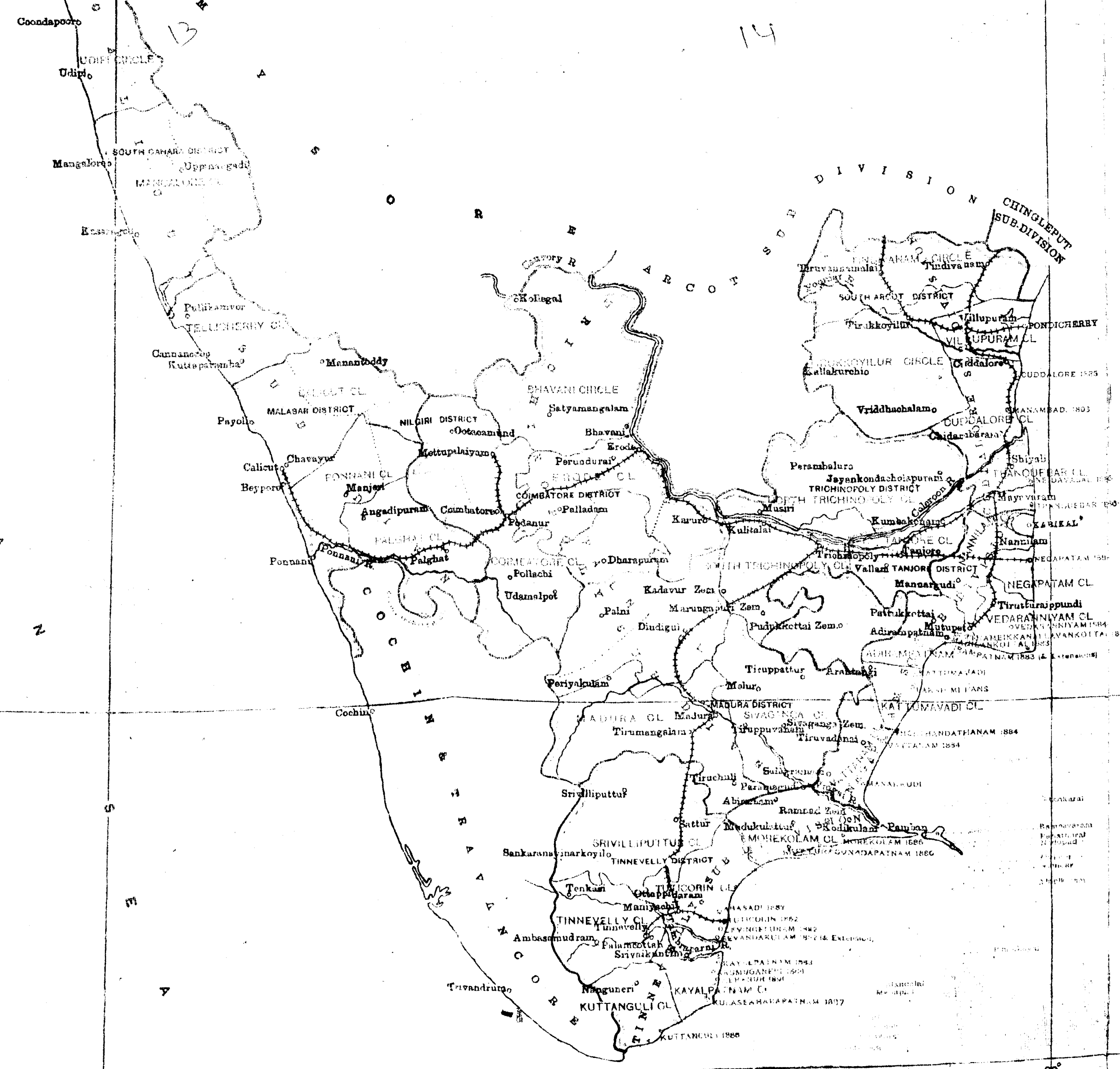
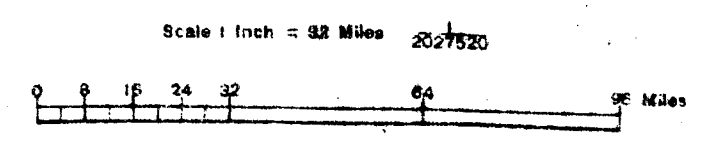
13. Fifty-three appeals presented to the Board by its subordinate officers against punishments imposed on them were disposed of—twenty-seven of the appellants being Sub-Inspectors, four clerks and twenty-two menials. In four of the appeals the decision of the lower authorities was reversed, in three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





MADRAS PRESIDENCY

Shewing
SUB-DIVISIONS, CIRCLES, SALT FACTORIES
AND FISH-CURING YARDS
(SOUTHERN SECTION)



- REFERENCE**
- Boundary of Sub-Division
 - Do. of Circle
 - Do. of District
 - ▲ KATTUMAVADI Salt Factory & Depot
 - Cochin Fish-curing Yards
 - Portions indicated thus, represent tracts in which "Salt Earth" has been declared to be "Contributable Salt" under the Madras Salt Act IV of 1885.
 - N.B. Excise factories are distinguished by the year in which the Excise system was introduced being noted against them thus, KAYALPATNAM 1885.
 - Monopoly Extensions of Excise Factories are distinguished by the word (Extension) added to the name of the Factories.

CHAPTER IV.—FACTORIES, MANUFACTURE, STOCKS AND ISSUES.

14. No new factories were opened during the year under report; one was closed and one reduced in area.

15. The Kumblimedu factory, including its sub-station Manavari in the South Arcot district, was ordered to be closed as the transactions were very poor and large sums expended by Government for works to be done by the licensees remained unrecovered in consequence. Sales hardly covered establishment charges and above all the revenue was exposed to considerable danger owing to the isolated situation of the factory.

16. The Védaranniyam factory in the Tanjore district consisted of two blocks A and B worked under modified Excise licenses for general sale and of a Government extension for the acquisition of reserve stocks. As, however, only a small portion of the available area in each of the blocks was actually worked by the manufacturers and the rest laid waste, it was considered advisable to concentrate manufacture in the A block, the total area available for manufacture in it having been more than that actually worked in the whole factory. No compensation was given to the licensees as they accepted pans in exchange in the consolidated factory.

17. The re-arrangement of the limits of the Vallur and Attiput factories in consequence of the Bezvada-Madras Railway line passing through them may also be mentioned in this connection.

18. Excluding these and also Kandadu which is temporarily closed, the number of salt factories available for work at the end of the year was 23 under Government and 45 under Excise with a respective area of 6,035 and 6,947 acres fit for salt manufacture. There was manufacture, however, in only 19 Government (inclusive of the Védaranniyam extension which was worked in 1899 but closed before the expiry of the year 1899-1900) and 42 Excise factories, and the areas actually worked in them were severally 4,610 and 5,905 acres. The phenomenal rains of April and May retarded manufacture in many of the factories and generally rendered the season unfavourable for salt production everywhere, but there was withal an increase in the total outturn of the year—7,321,692 maunds against 6,856,537 maunds in the season of 1898. This was due to the fact that the total number of salt factories left unworked in the season of 1899 was not so many as in 1898. There was no manufacture in 1899 at the marginally-noted stations, the main reasons being the existence of ample stocks in some, and the change of policy in regard to reserves in others, owing to which acquisition of fresh stocks had to be put off pending disposal of the old deteriorated salt at as little loss to Government as possible. In Magilankottai

Government.	
District.	Station.
Ganjām	Surlá Extension.
Visagapatam	Karasa do.
Godavari	Pennaguduru Extension No. I.
Do.	Do. do. No. II.
Madura	Manakkudi.
Excise.	
Ganjām	Surlá.
Nellore	Takapalle.
Tanjore	Magilankottai.

cessation is reported to be the indirect effect of the imposition of the heavy cess on the salt sold at the factory.

19. The quantity manufactured in each of the ten preceding years is noted below. These figures include also the quantity of spontaneous salt collected at Pandraka in the Masulipatam sub-division:—

Years.	Total outturn for a series of years compared.	Spontaneous salt collected at Pandraka in the Masulipatam sub-division.
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	...	9,037,193
1895-96	...	8,832,093
1896-97	...	9,488,541
1897-98	...	6,569,566
1898-99	...	6,856,537
1899-1900	...	7,321,692

20. The quantity of salt manufactured under what is ordinarily called the Excise system, or the system under which the manufacturers are permitted to manufacture, store and sell salt on their own behalf, subject to the conditions of the license granted to them and of the payment of an Excise duty on all salt removed from their salt works, was 1,978,097 maunds against 57,15,792 maunds in the previous year. There was a general decrease in all the East Coast districts, except Kistna and Nellore, due, as stated above, to the adverse character of the season. In the Ganjam district it was attributable also to the absence of manufacture at Surli on account of abundant stocks and to late commencement and early closure of manufacture at Naupada consequent on the want of storage space there. The increase in Kistna was mainly in the Manginapudi factory where, under the terms of their agreements with the capitalists, the licensees did not manufacture

District.	Factory.	To whom leased.	Quantity manufactured.
Goddavari	Jagannaikpur.	Messrs. Hall, Wilson & Co.	1. MDS. 53,553
South Arcot.	Manambadi.	Messrs. Parry & Co.	22,086
Tinnevely.	Arumuganeri. Kulasekaram-patnam.	The late Dr. Dhanakoti Raja.	262,552 9,418

to bear the entire cost of all the works in the factory excepting the officers' quarters. In the Naupada, Karasa and Jagannaikpur factories the Oriental Salt Company have been continuing the improved process of manufacture described in paragraph 21 of the Administration Report for 1897-98. Endeavours are being made by them to enlarge their operations, more especially at Naupada, and their application for the grant of a piece of land adjoining that factory in view to have a salt-producing area of their own has been acceded to by Government. The company have also, about the close of the year, entered into agreements with most of the licensees of the Covelong factory undertaking to purchase their salt for a term of seven years, commencing from January 1900, and to employ their improved processes there. The subjoined statement shows the results of the operations with the company's machinery in the three factories of Naupada, Karasa and Jagannaikpur:—

Factory.	Quantity operated on.	Quantity stored therefrom on treatment.		Salt converted into brine, awaiting treatment, &c.	Wastage.	Percentage of wastage to quantity operated on.
		Sifted salt.	Crushed salt.			
1	2	3	4	5	6	7
Naupada	1. MDS. 116,260	1. MDS. 17,196	1. MDS. 81,806	1. MDS. 2,176	1. MDS. 15,022	12.0
Karasa	34,913	2,404	24,994	1,750	5,765	16.5
Jagannaikpur	(*) 55,822	5,122	38,582	2,742	9,376	16.8

(*) Is made up of 15,570 maunds taken to the company's enclosures direct from the drying grounds on estimation and 40,252 maunds taken on weighment.

21. The practice of taking salt by estimation for treatment by the company's machinery has been put a stop to everywhere, weighment being enforced.

22. Of the 45 Excise factories referred to in paragraph 18 *supra*, the licensees of Bimlipatam, Tada, Vadasamanjeri, Chunanpet, Merkanam, Neidavasal, Magilankottai, Theethandathanam, Vattanam, Mutturagunadapatnam, Keranur and Kuttanguli worked independently and those of Jagannaikpur, Manambadi, Arumuganeri and Kulasekara-

patnam worked, as above stated, under special leases. The licensees of the Covelong factory, who were all independent in 1898-99, entered into agreements with the Oriental Salt Company about the close of the year under report to sell them their salt for a term of seven years commencing from 1st January 1900. 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.

23. The changes in the number of dependent licensees in the several Excise factories were nowhere very abnormal. The following are, however, deserving of notice. The number of independent licensees at Naupada rose from 6 to 41 owing to the unwillingness of the Oriental Salt Company to pay the higher rate of kudivaram. The capitalists at Mogalturru and Pakala offered very liberal terms to the licensees who transferred their salt to them, as a result of which the number of independent licensees decreased. For the greater part of the year there was but one company of no great importance (called the Perianatehi Salt Company) in the Tuticorin Circle, but towards its close a firm, under the designation of Messrs. A. R. Hajee Fakir Mahomed Sait & Sons, was started which made agreements for a term of six years with almost all the licensees of the Arasadi and Tuticorin (Karapad) factories and with a few of those of Levingepuram and Sevandakulam. In none of the Excise factories where the capitalist element was predominant was any restriction placed on the quantity to be produced except at Manginapudi where, under their agreement, the licensees are permitted by the capitalist to manufacture only every alternate year.

24. The other system of manufacture is what is known as the Monopoly system under which the manufacturers to whom licenses are given produce salt and hand it over to Government at a rate of kudivaram previously agreed upon and have nothing further to do with the salt after it has been taken into store. Government sells the salt at a fixed price. The quantity manufactured under this system in the season of 1899 was 2,343,595 maunds against 1,140,745 maunds in 1898, or an increase of 1,202,850 maunds (105.4 per cent.). This large increase was chiefly due to there having been no manufacture in 1898 in Polavaram, Kanuparti and the five factories of the Ennore Circle on account of the large stocks then on hand, and to the strenuous efforts made by the local officers to acquire in 1899 as large a stock as possible in Pandraka where the stock in the previous year had run out. It was also due to the restriction placed on manufacture at the Government extensions (*vide* the concluding portion of paragraph 29 of the Administration Report for 1898-99) having been partly removed during the year. The result would have been far more encouraging but for the adverse season already commented on.

25. The invasion of Bombay salt in the tracts supplied by the Madras Depot had for long been engaging the attention of the Board, but, as the advantage which the Bombay salt enjoyed from a trade point of view was solely due to the fact that it possessed the advantage to the middleman of giving a larger number of measures to the maund and enhancing his profits at the expense of Government and the consumer, the Board did not consider it advisable to adopt the Bombay system of manufacture, more especially as it involved the abandonment of restrictions considered essential to the protection of the revenue. Government, however, in the interest of the salt manufacturers in the Presidency who have invested large sums of money in the business, considered that it was only fair that they should not be placed at a disadvantage as compared with the salt manufacturers of Bombay, and that suitable measures should be undertaken to enable them to obtain a fair share of the trade and to ensure sound and wholesome competition. It also held, with reference to the objection to the adoption of the Bombay system on the score of additional expenditure and trouble, that it was necessary to show that there would be extra cost and that such cost would be prohibitive, and it accordingly desired the Board to make such experiments as might be necessary to determine how far the Madras factories could produce light salt similar to the Bombay article. The Board selected the Karambalam factory for the

experiment and worked it on the Bombay system in the season of 1899, the Bombay methods adopted being the following:—

(i) allowing salt to remain on the ridges until it was sufficiently dry to bear handling;

(ii) allowing sifting before storage; and

(iii) permitting the storage of the large-grained salt in small heaps.

The results though not conclusive have shown that by the adoption of these methods salt of a kind that will be able to compete with the Bombay article can be produced without much extra cost. The experiment is being continued here and has also been ordered to be tried at Attiput and Sevandakulam in 1900. With a view to obtain full information regarding the Bombay methods of manufacture and marketing, the sanction of Government was obtained to the deputation of Mr. J. H. Merriman, Deputy Commissioner, to enquire thoroughly in Bombay and to experiment in this Presidency. His report on the subject has been submitted to Government since the close of the year.

26. The damage caused by rain to salt on the drying grounds was excessive—71,735 maunds against 21,122 maunds in the previous year—and was due mainly to unseasonable rains. This, however, did not affect the stocks to any serious extent. Rejections of salt either before or after estimation were nowhere excessive, the highest quantity rejected—24,959 maunds in Chinna Ganjam—being only 6·7 per cent. of its outturn.

27. 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.

28. In a condensed form the figures are—

	Actual quantity in hand on 1st April 1899.	Received in 1899-1900 exclusive of transfers.	EXPENDED IN 1899-1900.			Actual quantity in hand on 1st April 1900.
			Passed into consumption.	Wastage written off.	Total.	
Government salt	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Excise salt	4,854,034	(a) 2,432,543	3,265,486	289,665	3,555,040	3,670,832
Imported salt	5,048,320	(b) 5,170,821	4,357,114	282,566	4,639,680	5,279,768
		1,219,247	1,219,247		1,219,247	
Total	10,502,354	8,222,611	8,841,846	572,121	9,413,967	8,950,540

* Revised figures.

(a) Includes 12,174 maunds purchased by Government from the excise licensees for fish-curing purposes.
(b) Excludes

29. 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 1900 was sufficient to last for 14·6 months:—

Sub-division.	Stock at the end of 1899-1900.	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 1898-99 was estimated to last.	Increase or decrease
Chicacole	I. MDS.	I. MDS.	MONTHS.	MONTHS.	MONTHS.
Cocanada	2,012,238	1,593,642	15·1	20·1	— 5·0
Masulipatam	491,092	420,814	13·7	16·2	— 2·5
Nellore	423,555	225,234	22·5	18·5	+ 3·0
Chingleput	1,780,328	1,087,952	19·5	16·1	+ 3·4
Cuddalore	1,948,932	1,756,036	13·3	20·3	— 7·0
Nagapattinam	102,394	303,808	4·0	4·2	— 0·2
Tinnevely	855,443	624,606	16·4	20·0	— 3·6
	1,239,860	1,210,506	12·2	14·8	— 2·1
Total	† 8,853,742	7,240,496	14·6	17·5	— 2·9

† Exclusive of 96,898 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 sufficient for more than one year's consumption.

30. The salt imported by sea on private account was 1,219,247 maunds and showed an increase of 48,686 maunds as compared with the previous year. Of the actual imports 1,216,557 maunds were duty-paid and 2,690 maunds duty-bearing. The increase in the former is attributed to the revival of the trade after the plague scare in Bombay in 1898-99.

31. The duty-paid imports amounted to 1,242,328 maunds according to the manifests, and were all from the Bombay Presidency. Of this quantity 1,216,193 maunds were delivered at the ports of Malabar and South Canara and 364 maunds at the port of Madras, the balance 25,771 maunds or 2·075 per cent. being the wastage in transit. The imports on the West Coast include a quantity of 4,845 maunds which represents the excess found on reweighment of the consignments.

32. The duty-bearing imports amounted to 2,690 maunds against 2,821* maunds imported last year and were chiefly from the United Kingdom. The bulk of these, viz., 2,619 maunds were received at Madras. Further details are given in Appendix H.

33. The rules for the export of salt to British Indian ports were availed of only to a limited extent. The Oriental Salt Company (Limited) have been the only firm engaged in the trade and even they exported only 31,122 maunds of crushed salt from their factories of Jagannaikpur and Karasa to Calcutta, Balasore and Chandballi against 81,078 maunds in the previous year. The decrease is attributed by the company to the prices realised leaving no margin for profit on shipment; but the restrictions imposed by the rules in the case of exports with claim for wastage allowance and the prohibition against vessels touching at intermediate ports which makes exports under bond out of the question are also in no small measure responsible for this result. The Board made certain suggestions for the approval of Government for amending the rules in such a way as to remove the above restrictions, but the Government of India has declined to accept them. It is again addressing Government in the matter.

Exports to the Straits Settlements show an increase, the quantity exported being 515,692 maunds against 361,720 maunds in 1898-99; but these exports are mainly from the Tuticorin factories and are practically confined to one or two leading merchants of that place. The trade in this direction also would be capable of considerable development if the rule regarding levy of double duty on all deficiencies found at the port of destination were waived in regard to losses caused by accident to the vessel at sea, but the Government of India has not approved of the proposal of the Board that the exporter should in such cases be entitled to ask for a survey of the vessel at the port of import and that the Local Government should be given power to excuse payment of the duty if it is thoroughly satisfied that the deficiency was caused by such accident and was due to no other cause.

A small quantity of 13,780 maunds was also exported to Rangoon by the Oriental Salt Company who prepaid the full duty at the port of export and obtained a refund of the differential duty on the quantity landed after receipt of intimation thereof from the port of import.

34. Including exports, there was an increase of 387,747 maunds in the total quantity of salt issued during the year as shown below:—

* Excludes 3,760 maunds, being the excess found on the reweighment of duty-paid consignments on which duty was collected.

	1898-99.	1899-1900.	Increase	Decrease.
	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Issued for Home and Inland consumption	8,378,535	8,605,509	226,974	..
Issued for fish-curing	138,655	191,985	53,330	..
Sold to French Government	54,577	44,224	..	10,353
Issued for export	442,798	566,594	117,796	..
Total	9,014,565	9,402,312	387,747	..

* 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.

† Is made up of 44,902 maunds of duty-paid exports sent to Rangoon, Balasore, Chamlballi and Calcutta and 515,692 maunds sent to Singapore and Penang.

‡ Excludes the quantities purchased by Government for fish-curing purposes.

35. The issues for Home and Inland consumption of Government, excise and imported salt exhibit an increase of 226,974 maunds as detailed below :—

Sub-division.	1898-99.	1899-1900.	INCREASE OR DECREASE.	
			Quantity.	Per cent.
Chicacole	L. MDS.	L. MDS.	L. MDS.	
Cocanada	1,571,563	1,697,083	+ 125,520	7.98
Masulipatam	482,128	418,385	- 63,743	13.22
Nellore	204,653	228,652	+ 23,999	11.72
Chingleput	1,107,574	1,071,860	- 35,714	3.22
Cuddalore	1,756,616	1,811,336	+ 54,720	3.14
Negapatam	323,147	276,992	- 46,155	14.28
Tinnevely	634,060	613,228	- 20,832	3.28
Calicut	1,182,510	1,270,743	+ 88,233	7.46
Total	8,378,535	8,605,509	+ 226,974	2.79

36. The increase in the Chicacole Sub-division is due to the opening of regular monopoly sales at the extensions as against the auction system previously in force, to the withdrawal of the restriction placed on the sale of the Government salt at Naupada,—that it was to be reserved exclusively for the Brinjari trade,—and to the very low prices for which heavy and reweighed salt of that factory was sold. It was also due in part to the facilities afforded by the opening of the East Coast Railway for the distribution of salt inland. The decrease in the Cocanada sub-division is attributed to short stock at treated salt. The increase in the Masulipatam sub-division was due to the large quantity manufactured and made available for sale at Pandraka. The decrease in the Nellore sub-division was chiefly the result of the rise in the sale price of salt from 2 to 3 annas a maund at Chinna Ganjam. The increase in the Chingleput sub-division is made up of a large increase in the transactions of the Madras depot and of a decrease in the sales of Covelong and Chunampet, due in the first factory to the inferior quality of the salt on sale and in the second to the high prices charged by the licensees. The decrease in the Cuddalore sub-division was chiefly in the Tranquebar Circle and was probably the result of the high prices charged by the licensees and the poor quality of the salt offered for sale. The decrease in the Negapatam sub-division was due to the low stocks in the Negapatam and Vattanam Circles and also, in the case of the latter, to the high prices charged by the licensees. The increase in the Tinnevely Sub-division was due to keen competition among the excise licensees and to the low prices charged in consequence. The increase in Calicut may be due to increased importation of Bombay salt during the year, rendering the market easier for buyers.

37. The issues of excise salt showed a decrease of 213,025 * maunds. In almost all the sub-divisions except Cuddalore, the decrease generally follows the increase under monopoly sales. The decrease at Cocanada was also due, as already stated, to the low stocks at Jagannaikpur. In the Cuddalore and Negapatam sub-divisions the decrease is attributed to the bad quality of the salt, lowness of stocks and to the high prices charged by the licensees. The increase in the Tinnevely sub-division is due to increased exportation † to Singapore and Penang during the year.

Variations in the sales of Excise salt.			
* Sub-divisions.	(a) 1898-99.	1899-1900.	Difference.
	L. MDS.	L. MDS.	L. MDS.
Chicacole	734,520	698,335	- 36,185
Cocanada	465,166	350,880	- 114,286
Masulipatam	182,917	174,957	- 7,960
Nellore	570,036	497,252	- 72,784
Chingleput	738,103	623,427	- 114,676
Cuddalore	323,144	276,987	- 46,157
Negapatam	577,116	509,491	- 67,625
Tinnevely	1,539,731	1,786,379	+ 246,648
Total	5,180,783	4,917,708	- 213,025

(a) The figures in these columns exclude purchases by Government from the Excise licensees and salt destroyed.

Exports to
Singapore
and Penang.
L. MDS.
361,720
515,692

† 1898-99
1899-1900

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. 10-4-8 per maund as shown below :—

	L. MDS.
Quantity imported as per manifests	1,241,964
Deduct—wastage in transit	25,771
Actual quantity imported	1,216,193

	RS.	A.	P.
Price of salt paid at the port of export	3,56,559	14	5
Amount of freight paid	1,37,994	8	11
Shipping, &c., charges at the port of export	1,81,966	0	9
Landing charges at the port of import	49,716	15	9

Total cost incurred for the several consignments before storage at the port of import	7,26,237	7	10
Add—the duty on the quantity wasted in transit	64,427	8	0

Total 7,90,664 15 10

Cost per maund of salt actually imported 0 10 4-8

39. The prime cost of Bombay salt imported at Calicut amounted to As. 9-7

† Imports of Calicut into the interior districts of the Madras Presidency and the Mysore Province.

YEARS.	L. MDS.
1890-91	333,783
1891-92	481,920
1892-93	347,029
1893-94	303,915
1894-95	226,802
1895-96	366,911
1896-97	401,311
1897-98	353,603
1898-99	348,493
1899-1900	325,009

§ Imports of Bombay salt to Coimbatore and Salem.

YEARS.	L. MDS.
1897-98	349,784
1898-99	340,142
1899-1900	325,009

per maund, over three times the cost of Madras salt at Madras. In spite of this and of the fact that the difference in the railway rates from Calicut to Pódanúr (111 miles) and Madras to Pódanúr (302 miles) was only As. 1-4 per maund, Bombay salt continued to compete successfully with Madras salt as seen from the figures given in the † margin. But the quantity of Bombay salt consumed in the Coimbatore and Salem districts in the year was less than in the two § previous years and the imports from Madras into those districts have risen from 357,003 maunds to 394,642 maunds. Attempts

are being made with large grained salt to recover the markets for Madras and it is probable that before long they will meet with success. The Mysore Province and the interior districts of the Madras Presidency continued to receive large supplies of Bombay and Goa salt also by rail routes. These imports which are noted in the margin * show a slight increase as compared with the previous year.

It may be mentioned in this connection that the salt imported into Mysore is chiefly conveyed by the Southern Mahratta line from Poona and that the large imports are probably due in considerable measure to the cheap freight charged for the salt by the Great Indian Peninsula and Southern Mahratta Railway Companies as compared with the rates charged by the Southern Mahratta and Madras Railways for Madras salt. Harihar is the frontier railway station on the Mysore border and it is through this station that all Bombay salt should chiefly pass. Taking this as the central point between Madras and Bombay, the following figures will show how the Madras salt is handicapped by the favourable freights charged for salt coming from the Bombay Presidency:—

	Distance.	Rate per maund.
	MILES.	A. P.
Madras to Harihar	429	7 8
Dadar to Harihar via Poona	530	7 3

As regards the interior districts of the Madras Presidency, the chief stations to which the Bombay salt is imported are Tuggali, Kurnool Road, Bellary, Hospet and Hindupur; in respect of these also, it may be noted that, though the rates for Madras salt to these stations are lower than those for Bombay salt, yet considering the long distance the Bombay salt has to travel, the rates charged for it are comparatively small:—

	Distance.	Rate per maund.
	MILES.	A. P.
Madras to Tuggali	292	6 5
Dadar via Hotgi to Tuggali	601	7 8
Madras to Kurnool Road	318	6 8
Dadar via Hotgi to Kurnool Road	627	8 5
Madras to Bellary	305	6 7
Dadar via Hotgi to Bellary	554	7 9
Madras to Hospet	345	7 0
Dadar via Hotgi to Hospet	514	7 3
Madras to Hindupur	281	6 3
Dadar via Hotgi to Hindupur	696	9 7

40. The quantity of salt supplied to the French Government during the year was 44,224 maunds against 54,577 maunds in 1898-99 and 41,622 maunds in 1897-98. The source of supply to the French Government at Pondicherry was with the concurrence of that Government changed from Karambalam to the Madras depot as the Board had other uses for the salt manufactured at the former place.

41. Messrs. Wilson & Co. of Madras obtained permission during the year to purchase their requirements of salt for use in their tannery at Tangal near Madras under the rules for the duty-free issue of salt for use in manufactures. A quantity of 1,600 maunds was supplied to them duty-free at a cost of As. 3 a maund.

42. The supply of salt to the central and district jails which had hitherto been purchasing in the open market was from the year under report undertaken by the department. There is always a stock of

Government salt on hand all along the coast, which, though chemically as good as any other, is by reason of its giving a smaller number of measures to the maund not in favour with the trade; and as the Inspector-General of Prisons who purchases by weight had no objection to take this salt the sanction of Government was obtained to its supply at a nominal price including duty. The arrangements having been made late in the year, only 760 * maunds were issued for the purpose in 1899-1900.

43. The wastages written off during the year amounted to 572,121 maunds against 711,982 maunds in the previous year.

44. 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 length of time the salt has been in store and to damage caused by rain. In a few instances where the fault was the storers' the officers responsible have been suitably dealt with. The Board is in this connection glad to note that its anticipation in paragraph 53 of the report for 1898-99 that satisfactory results would be shown by the heaps stored from the season of 1898 onwards has been borne out by the results of the putturn of the heaps of that year. A memorandum explaining the causes of abnormal wastages is submitted separately in manuscript as an enclosure to Appendix I.

45. Excesses amounting to 810 maunds were found in 74 heaps, the storers of which were punished wherever necessary.

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

Abstract of stocks and issues during the past ten years.

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

Years.	IN HAND AT BEGINNING OF THE YEAR.					RECEIPTS.					TOTAL IN HAND AND RECEIVED.				
	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.
	1	2	3	4		5	6	7	8		9	10	11	12	
1889-90	1,157,230	1,157,230	6,168,118	..	6,325,348	1,333,197	7,913,793	1,230,461	10,464,451	2,487,427	13,681,911	1,220,461	16,789,739	1,220,461	16,789,739
1890-91	1,328,138	1,328,138	6,693,276	..	8,021,414	1,654,830	7,069,451	1,264,872	9,989,153	2,982,968	13,769,727	1,264,872	18,010,567	1,264,872	18,010,567
1891-92	1,896,935	1,896,935	7,522,662	..	9,419,597	1,876,058	7,913,166	1,375,650	11,164,874	3,772,993	15,435,898	1,375,650	20,584,471	1,375,650	20,584,471
1892-93	2,471,552	2,471,552	9,253,074	..	11,724,626	1,912,592	7,285,425	1,264,081	10,472,098	4,384,144	16,548,499	1,264,081	22,196,724	1,264,081	22,196,724
1893-94	3,105,212	3,105,212	10,184,831	..	13,290,043	1,555,005	6,123,486	1,053,203	8,431,694	4,380,217	16,308,917	1,053,203	21,721,737	1,053,203	21,721,737
1894-95	3,099,334	3,099,334	9,850,910	..	12,950,244	1,730,783	7,274,848	1,151,549	10,157,180	4,830,117	17,125,768	1,151,549	23,107,424	1,151,549	23,107,424
1895-96	3,363,170	3,363,170	10,283,416	..	13,646,586	3,329,401	6,514,096	1,151,940	10,425,888	8,657,785	15,012,930	1,151,940	24,772,655	1,151,940	24,772,655
1896-97	5,275,657	5,275,657	8,677,073	..	13,952,730	3,351,938	6,335,557	1,352,053	7,715,962	8,870,954	12,246,438	1,352,053	22,389,445	1,352,053	22,389,445
1897-98	6,699,912	6,699,912	7,973,571	..	14,673,483	2,171,042	4,999,567	1,170,560	8,110,972	7,870,076	11,553,954	1,170,560	20,594,590	1,170,560	20,594,590
1898-99	6,583,911	6,583,911	5,899,707	..	12,483,618	1,286,165	5,654,247	1,219,247	8,892,611	7,286,577	10,819,141	1,219,247	19,324,965	1,219,247	19,324,965
1899-1900	4,854,034	4,854,034	5,648,320	..	10,502,354	2,432,543	6,170,821	1,219,247	8,892,611	7,286,577	10,819,141	1,219,247	19,324,965	1,219,247	19,324,965

* 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. 1895-96 do.

Do. 1896-97 do.

Do. 1897-98 do.

Do. 1898-99 do.

Do. 1899-1900 do.

Revised figures.

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

Years.	BALANCE AT END OF PREVIOUS YEAR, EXCLUSIVE OF WASTAGE NOT WAITED OFF WITHIN THE YEAR.					ISSUES.					BALANCE AT END OF YEAR, EXCLUSIVE OF WASTAGE NOT WAITED OFF WITHIN THE YEAR.				
	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.
	1	2	3	4		5	6	7	8		9	10	11	12	
1889-90	8,022,466	8,022,466	175,111	..	8,197,577	1,333,197	7,913,793	1,230,461	10,464,451	2,487,427	13,681,911	1,220,461	16,789,739	1,220,461	16,789,739
1890-91	7,923,468	7,923,468	196,425	..	8,119,893	1,654,830	7,069,451	1,264,872	9,989,153	2,982,968	13,769,727	1,264,872	18,010,567	1,264,872	18,010,567
1891-92	8,185,395	8,185,395	175,099	..	8,360,494	1,876,058	7,913,166	1,375,650	11,164,874	3,772,993	15,435,898	1,375,650	20,584,471	1,375,650	20,584,471
1892-93	8,157,464	8,157,464	160,466	..	8,317,930	1,912,592	7,285,425	1,264,081	10,472,098	4,384,144	16,548,499	1,264,081	22,196,724	1,264,081	22,196,724
1893-94	8,015,789	8,015,789	146,947	..	8,162,736	1,555,005	6,123,486	1,053,203	8,431,694	4,380,217	16,308,917	1,053,203	21,721,737	1,053,203	21,721,737
1894-95	8,291,645	8,291,645	148,822	..	8,440,467	1,730,783	7,274,848	1,151,549	10,157,180	4,830,117	17,125,768	1,151,549	23,107,424	1,151,549	23,107,424
1895-96	8,271,396	8,271,396	170,790	..	8,442,186	3,329,401	6,514,096	1,151,940	10,425,888	8,657,785	15,012,930	1,151,940	24,772,655	1,151,940	24,772,655
1896-97	8,023,263	8,023,263	149,033	..	8,172,296	3,351,938	6,335,557	1,352,053	7,715,962	8,870,954	12,246,438	1,352,053	22,389,445	1,352,053	22,389,445
1897-98	8,379,313	8,379,313	157,722	..	8,537,035	2,171,042	4,999,567	1,170,560	8,110,972	7,870,076	11,553,954	1,170,560	20,594,590	1,170,560	20,594,590
1898-99	8,378,535	8,378,535	138,655	..	8,517,190	1,286,165	5,654,247	1,219,247	8,892,611	7,286,577	10,819,141	1,219,247	19,324,965	1,219,247	19,324,965
1899-1900	8,605,509	8,605,509	191,985	..	8,797,494	2,432,543	6,170,821	1,219,247	8,892,611	7,286,577	10,819,141	1,219,247	19,324,965	1,219,247	19,324,965

* Revised figures.

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 column 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 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.

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

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

(d) Includes 1,101 maunds destroyed as dirty salt; 14 maunds lost in transport the value of which was subsequently collected; 5 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 Adirampattanam.

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

(f) Includes 29 maunds lost in transit, the value of which was recovered from the contractor and credited; 873 maunds confiscated by Government as the salt was manufactured without license, and 204,223 maunds destroyed as dirty salt.

(g) 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 Murtupet fish-curing yard) written off the accounts.

(h) 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 31st June 1897.

(i) 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 6,876 maunds adjusted in the accounts to rectify certain errors.

(j) Includes 137,349 maunds destroyed, 6 maunds lost in transit the value of which was recovered and credited, 2 maunds sent as samples to interior districts, 4,600 maunds issued to Messrs. Wilson & Co. for use at their tannery at Tadal and 2,273 maunds adjusted in the accounts to rectify certain errors in stock.

47. 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-nine 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.
Fiscal year.	RS. A. P.	L. MAUNDS.	L. MAUNDS.	
1861-62	1 5 0	5,887,300	6,372,306	
1862-63		6,217,503		
1863-64		6,394,257		
1864-65		6,688,537		
1865-66		6,673,934		
1866-67	1 8 0	6,995,957	6,728,603	Duty raised in March 1866.
1867-68		6,427,869		
1868-69		6,761,975		
1869-70		6,568,841		G.I.P. Railway opened to Nagpur.
1870-71		6,415,050		Duty raised in October 1869.
1871-72	1 13 0	6,563,122	6,509,308	1871-72 G.I.P. Railway opened to the Godavari river.
1872-73		6,508,215		November 1871, population of the Madras Presidency, Mysore and Coorg 36,963,649.
1873-74		6,276,028		
1874-75		6,682,563		Nizam's State Railway opened in October 1874.
Official year.		6,555,326		
1875-76	2 8 0	6,402,281	6,363,394	
1876-77		6,323,508		
1877-78		5,967,876		1876-78 famine.
1878-79		6,197,023		Duty raised in December 28, 1877.
1879-80		6,341,441		February 1881, population of the Madras Presidency, Mysore and Coorg 35,535,313.
1880-81	2 0 0	6,207,531	7,459,11	
1881-82		7,063,270		
1882-83		7,431,524		Duty lowered in March 1882.
1883-84		7,414,876		
1884-85		7,684,154		
1885-86	2 8 0	7,701,739	8,125,629	
1886-87		7,700,724		
1887-88		7,748,222		
1888-89		8,022,466		Duty raised in January 1885.
1889-90		7,923,468		
1890-91	2 8 0	8,185,395	8,125,629	February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,630,440.
1891-92		8,167,454		
1892-93		8,015,789		
1893-94		8,221,645		
1894-95		8,271,396		
1895-96		8,023,263		
1896-97		8,379,313		
1897-98		8,378,535		
1898-99		8,605,509		
1899-1900				

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 and Hyderabad 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.

48. 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 previous year. The average for the Presidency was As. 3-3-2 or a little lower than it was in 1898-99. Strictly speaking, however, this is not the average of the wholesale price declared at the factories as the prices given in Appendix E represent, in the case of the salt belonging to the Oriental Salt Company who manufacture or take over salt at Naupada, Karasa and Jagannaikpur and who, with a view to extend sales, have opened depots in the interior at Calicut, Madras, Rajahmundry, Anakapalle, Parvatipuram, Vizianagaram, Chicacole road Raipur, Maliyapatti, Kota Bomali, Narasannapeta Mandasa Palasa, Sompeta, Berhampur, Khurda Road, Cuttack, Chandaballi, Bhadrack, Balasore, Jaipur, Soro and Rangoon, the prices realized at such depots which, of course, include the cost of the transport thither from factories and sundry other charges incidental to the depot sales. Even this depot price, as opposed to the factory price, has not been reported by the Company in regard to a quantity of 30,330 maunds removed from Naupada in 1899-1900. Excluding these factories for comparative purposes, the general average of the rest of the Presidency works out to As. 3-0-3 or very nearly the old monopoly rate, which is very satisfactory.

Sub-division.	Year.	Price per maund realised.		
		Maximum.	(b) Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	1899-1900	1 1 0 (a)	0 0 4	0 4 8-7
	1898-99	1 1 0	0 0 2	0 3 8-8
Cocanada	1899-1900	0 13 0 (a)	0 1 0	0 4 4-1
	1898-99	1 0 0	0 0 2	0 4 3-5
Masulipatam	1899-1900	0 3 9	0 0 3	0 3 3-1
	1898-99	0 4 6	0 2 0	0 3 1-4
Nellore	1899-1900	0 4 0	0 0 1	0 2 11-6
	1898-99	0 4 0	0 0 1	0 2 8-7
Chingleput	1899-1900	0 7 0	0 0 3	0 2 8-9
	1898-99	0 8 0	0 0 2	0 2 10-2
Cuddalore	1899-1900	0 8 3	0 0 6	0 5 0-3
	1898-99	0 9 0	0 0 5	0 4 9-5
Nagapatam	1899-1900	0 7 6	0 0 8	0 3 6-1
	1898-99	0 6 6	0 0 5	0 3 5-7
Tinnevely	1899-1900	0 6 6	0 0 6	0 2 5-2
	1898-99	0 4 7-5	0 0 1	0 2 9-6
Average for the Presidency	1899-1900	1 1 0	0 0 1	0 3 3-2
	1898-99	1 1 0	0 0 1	0 3 3-4

(a) These high rates were those of the Oriental Salt Company's crushed salt sold at their depots. They include the cost of transport to the depot.
(b) Prices below As. 2 were generally those realized for old and heavy salt and for excise stocks which became liable to destruction under the five years' rule.

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

(a) *Chicacole*.—The fall in price at Surla was due to the opening of regular sales of Government salt and to the endeavours of the licensees to get rid of their old salt at any price for fear of the five years' rule being enforced. The averages of Naupada and Karasa—as also that of Jagannaikpur in the Cocanada sub-division—were, as above stated, vitiated by the prices of the salt of the Oriental Salt Company being those realized at their depots, not at the factory. The high price at Kuppli was due to the light salt on sale which was much affected by the trade, and to the low stocks at the factory. The increase in Konada was at the beginning of the year, when stocks were low. The fall at Bimlipatam was the result of the action of the Oriental Salt Company in opening salt depots in the neighbourhood.

(b) *Cocanada*.—The apparent increase in price at Penugudur was due to the fact that in 1898-99 the licensees sold their old salt which fetched only low prices, varying from 2 pies to 1 anna 11 pies.

(c) *Masulipatam*.—The variations in the average prices of the sub-division and of its factories are small and are attributable to no special causes.

(d) *Nellore*.—The apparent increase at Kanuparti was, as in the case of Penugudur, due to the licensees selling their old and unmarketable salt in 1898-99 at low prices. They sold their fresh stocks during the year under report, which naturally commanded higher rates. The fall at Iskapalle and Krishnapatnam was due to the

licensees clearing off their old stocks to avoid their being dealt with under the five years' rule and that in Tada was due to the sale of remnant heaps by auction at reduced prices.

(e) *Chingleput*.—Variation was nowhere very noticeable except in Vallur and Cheyur. In the former it was due to the fresh stock on sale in the year under report, and in the latter to the high price charged in 1898-99 for the sifted salt then on sale.

(f) *Cuddalore*.—The high average at Cuddalore was due to the quality of the salt on sale which was fresh and measured well; at Tranquebar it is attributed to the want of competition.

(g) *Negapatam*.—The high average in the factories of the Vattanam Circle is due to the low stocks and to the light and good salt on sale. The prices at Negapatam and Magilankottai were nearly stationary. The fall in the other factories of the sub-division is ascribed to the opening of regular sales of Government salt at the extension factories.

(h) *Tinnevely*.—Except at Arasadi and Keranur there was a fall in price throughout the sub-division. The fall in the factories of the Morekolam and Tuticorin Circles was the result of keen competition among licensees, while that in the Kayalpatnam, Arumuganeri and Kulasékarapatnam factories is attributed to the large stock of unmarketable salt. The rise in Keranur was only apparent as a good deal of the old salt which would otherwise have become liable to destruction under the five years' rule was sold in 1898-99 at a nominal price for export to Penang.

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

Government Factories and Extensions.	Year.	Maximum.	Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	1898-1900	0 3 0	0 3 0	0 3 0-0
Surā	1898-99	0 3 0	0 3 0	0 3 0-0
Naupada (a)	1898-99	(c) 0 4 6	0 1 6	0 2 8-8
Calingapatam	1898-99	0 4 9	0 3 0	0 4 1-7
Karasa	1898-99	0 3 0	0 1 6	0 1 6-6
Balacheruvu	1898-99	0 3 0	0 3 0	0 3 0-0
Polavaram	1898-99	(c) 0 4 6	0 1 0	0 2 10-1
Penugudur	1898-99	0 4 6	0 1 0	0 2 10-4
Pandara	1898-99	0 3 0	0 1 0	0 2 2-2
Chinna Ganjām	1898-99	0 3 0	0 2 7	0 2 8-4
Kanuparti	1898-99	0 3 0	0 3 0	0 3 0-0
Krishnapatnam	1898-99	0 3 0	0 3 0	0 3 0-0
Dugarazpatnam	1898-99	0 3 0	0 3 0	0 3 0-0
Madras Depot	1898-99	0 3 0	0 3 0	0 3 0-0
Karambalam	1898-99	0 3 0	0 3 0	0 3 0-0
Negapatam (b)	1898-99	0 3 0	0 3 0	0 3 0-0
Védaranniyam	1898-99	0 5 3	0 2 2	0 3 2-9
Atirāmpatnam	1898-99	0 2 0	0 2 0	0 2 0-0
Kattumavadi	1898-99	0 2 1	0 2 0	0 2 0-5
Manakkudi	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 4 8	0 2 0	0 2 1-0
	1898-99	0 3 0	0 2 0	0 2 10-6
	1898-99	0 3 0	0 1 6	0 1 4-0
	1898-99	0 3 0	0 1 6	0 2 5-4
	1898-99	0 3 6	0 2 1	0 2 7-0
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 3 6	(d) 0 0 3	0 2 11-9
	1898-99	0 3 6	0 2 3	0 3 1-4
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 5 2	0 2 4	0 2 4-6
	1898-99	0 3 0	0 0 9	0 3 11-5
	1898-99	0 2 0	0 2 0	0 2 0-0
	1898-99	0 3 6	(e) 0 0 4	0 1 9-5
	1898-99	0 2 10	0 0 6	0 1 3-0
	1898-99	0 4 0	0 1 0	0 2 0-3
	1898-99	(c) 0 4 5	0 3 0	0 3 0-1
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 3 0	0 2 0	0 3 10-3
	1898-99	0 3 0	0 3 0	3 3 0-0

(a) 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.

(b) The prices recorded against this station are those of the salt produced at Védaranniyam, but transported to and stored at Negapatam.

(c) The prices above 3 annas were those realized at auctions for sifted salt.

(d) This is the price of the salt supplied to the Jails.

(e) Besides this minimum rate, the salt of 1894 was here sold for the duty only.

51. Appendix F was hitherto a record of the selling prices of salt at selected centres of trade ascertained by the officers of the Salt, Abkari and Customs Department. The centres selected for the purpose were very numerous and increased from year to year. The necessity for the collection of these statistics arose from the enhancement of prices of salt which followed the introduction of the excise system. Under the method of control which was then devised, viz., the accumulation of reserves for sale in competition with the excise salt as soon as the prices rose to what Government considered to be excessive, an accurate record of prices was essential. With the alteration of the method adopted in the past year, viz., selling monopoly salt at fixed prices alongside of the excise salt, the necessity for any such record has practically disappeared. The price of Government salt controls the whole salt market, beginning with the factories, and the doubt that always attached to quoted excise prices is of no moment when the total quantities of monopoly and of excise salt passed out of the factories can be compared. The return was further ineffectual as no uniform method was adopted by price-reporting officers in the measures used and in the manner of measuring. The sanction of Government was accordingly obtained during the year to substitute for the old elaborate appendix an abstract of the fortnightly price returns of the Settlement Department, the local officers, however, being at the same time instructed to acquaint themselves with the course of prices in the areas under their charge during their tours of inspection and promptly to bring to notice instances of undue rise in any particular locality and the causes thereof so that action might, if possible, be taken in the matter.

52. The average retail price of salt in the several districts of the Presidency varied from Rs. 2-13-4 to Rs. 3-15-4. Making allowance for wastage, for agency charges, middleman's profits and the cost of carriage, all of which must be taken into account in fixing retail prices, the price was not excessive.

CHAPTER V.—DISTRIBUTION AND CONSUMPTION.

53. Excluding salt sold for fish-curing and to the French Government and including the salt imported, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 9,216,311 maunds as shown in the margin against 8,977,859 maunds in the previous year.

54. 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.

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

Total Consumption.	I. MDS.
Figures as per column 3 of the statement of issues of salt appended to para. 35 <i>supra</i> ..	8,605,509
Add imports from the Bombay Presidency and Goa via the Southern Mahratta and Great Indian Peninsula Railways into Mysore ..	424,776
Add imports from the Bombay Presidency and Goa via the Southern Mahratta and Great Indian Peninsula Railways into the Madras Presidency ..	186,026
Total ..	9,216,311

ABSTRACT STATEMENT showing the SALT TRAFFIC ON RAILWAYS in the Madras Presidency during the year 1899-1900.

DISTRICTS SENT FROM															
Districts consigned to		Ganjam.	Visaga- patnam.	Godavari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presi- dency.	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.	I. MDS.
Ganjam	11,122	16	12	..	..	..	..	..	..	..	..	..	..	..	..
Visagapatnam	34,252	13,178	59	..	..	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	20,788	492	13,435	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	198	10,348	15,900	..	..	..	..	..	..	..	..	..	..
Nellore	..	2	..	6,321	3,338	67,613	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	207,149	40,723	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	18,535	..	..	..	..	..	..	..	..	..	46,538	3,621
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	133,926	58
Anantapur	..	..	..	40	150	70,755	..	2	..	..	..	..	..	162	..
Chingleput and Madras	..	..	..	..	3,431	167,352	4,233	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	322,917	120,524	162	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	180,317	100	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	199,661	100	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	194,981	9,594	3,078	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	207,041	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	39,194	56,249	7,156	2	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	4,892	415,913	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	11	102,893	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	136,434	..	..	..	..
Mysore Province	..	..	..	..	..	63,346	..	..	..	..	..	16,593	408,183	..	..
Nizam's Dominions	..	..	..	..	..	7,780	..	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	384,574	9,902	1,338	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	238,018	5,339	1,798	..	..	..	..	..	..	..	..	..	..	..	..
Total	687,966	28,427	26,419	136,132	341,849	1,254,596	173,745	266,532	12,061	778,349	461,443	16,593	594,269	5,729	

Abstract Statement showing the SALT TRAFFIC ON RAILWAYS in the Madras Presidency during the year 1899-1900—cont.

Districts consigned to	DISTRICTS SENT FROM—cont.														
	Kurnool.	Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of salt remaining for consumption within the district.
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
Ganjam	I. MDS. 11,122	I. MDS. 16	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12	I. MDS. 12
Visagapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Colimbatore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1,813	1,281	28,597	10,881	1,724	6,048	8,423	31,651	..	..	31	4,869,483	13,880	77,282	4,778,321

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

58. The total sales at the several factories in the three Northern districts showed an increase of more than 110,000 maunds. This is made up of an increase of 200,000 maunds in the quantities declared for the Central Provinces and a decrease of 90,000 maunds in the quantities declared for Orissa. Prior to January 1899, export north beyond Ganjam was registered "for Orissa"; with that date bookings were separated for Orissa and for the Central Provinces. The fact to be noted therefore is the total increase, due of course to improved Railway communications.

59. No attempt has been made to work out the consumption of the three northernmost districts for the reasons approved of by Government in paragraph 14 of G.O., No. 807, Revenue, dated 21st November 1888.

60. The consumption in the rest of the Presidency with Mysore and Coorg and the Native States attached to it except Travancore and Cochin is estimated thus:—

	1899-1900.	1893-99.
	L. MDS.	L. MDS.
Total sales (excluding exports by sea) and imports in the whole Presidency	9,216,311	8,977,859
<i>Deduct—</i>		
Salt declared for consumption in the three Northern districts	1,493,281	1,457,122
Salt sent beyond the Presidency	881,993	793,739
Total	2,375,274	2,250,861
Balance	6,841,037	6,726,998

This gives a rate of consumption of 16.37 lb. per head of population according to the 1891 census against 16.09 lb. in the preceding year.

61. 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 12.80 lb. per head against 12.34 lb. in 1898-99 and 13.24 lb. in 1897-98.

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

	L. MDS.
Quantity	1,373,272
Population	8,825,305

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

	Quantity.	Population.
	L. MDS.	PERSONS.
As in paragraph 60	6,841,037	34,388,502
<i>Deduct</i>	1,373,272	8,825,305
Balance	5,467,765	25,563,197

	Quantity.	Population.
	L. MDS.	PERSONS.
As in paragraph 62	5,467,765	25,563,197
<i>Deduct for Sandur, Banganapalle and Pudukkottai.</i>	75,000	11,388
Balance	5,392,765	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	256,460
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	269,560
Add increase of population at 10 per mille for 1899-1900	272,264
Total	27,498,761

	Quantity in column 23 of statement on page 23.	Population.
	L. MDS.	PERSONS.
Chingleput and Madras	301,651	1,589,446
South Arcot	628,315	2,162,851
Tanjore	536,816	2,228,114
Madura	754,234	2,608,404
Tinnevely	388,086	1,916,096
North Arcot	380,495	2,180,487
Salem	358,285	1,962,591
Coimbatore including the Nilgiris	410,025	2,104,636
Trichinopoly including Pudukkottai	369,079	1,745,813
Total	4,125,985	18,408,437
<i>Deduct for Pudukkottai</i>	48,945	373,096
Balance	4,077,040	18,125,341

62. 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 minor Native States, was 17.60 lb. per head against 17.39 lb. in 1898-99.

63. Deducting about 75,000 maunds for the consumption of the Native States of Sandur, Banganapalle and Pudukkottai, the rate for the rest of the Presidency was 17.65 lb., against 17.43 lb. in 1898-99. There was thus an increase of 0.22 lb. per head, not allowing for the natural increase of population. Making an allowance of 10 per mille per annum for this in accordance with paragraph 84, Chapter II of the last Census report, Volume XIII, the rate of consumption amounted to 16.14 lb. against 16.10 lb. in the previous year.

64. For the group formed by the districts noted in the margin, the rate of consumption per head arrived at is 18.51 lb. against 18.31 lb. in 1898-99.

65. 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.
	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
1878-79	88,333	..	71,392	286,415	233,132	222,284	104,702
1879-80	132,145	..	105,150	281,237	232,204	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	323,398	204,548	358,083	230,204
1884-85	258,034	..	113,560	362,798	261,813	328,017	304,900
1885-86	273,884	..	119,393	392,984	236,504	347,416	348,432
1886-87	255,417	..	109,177	378,495	292,566	323,402	249,911
1887-88	256,560	..	115,374	380,092	248,575	339,514	296,568
1888-89	216,296	..	114,320	363,076	244,611	335,351	302,571
1889-90	154,681	..	132,690	373,556	270,065	379,358	278,650
1890-91	207,627	56,744	120,147	360,348	268,421	368,748	271,962
1891-92	187,229	72,793	136,834	360,816	293,566	381,475	272,397
1892-93	212,354	77,929	179,888	344,838	313,146	356,537	305,550
1893-94	248,498	89,391	184,239	328,042	284,262	395,868	308,791
1894-95	260,857	84,008	180,254	297,324	276,991	386,061	337,796
1895-96	291,181	137,804	180,384	359,410	304,292	379,818	292,328
1896-97	234,342	92,655	178,041	328,477	312,839	401,311	283,894
1897-98	219,699	115,873	180,780	346,360	363,494	398,808	286,140
1898-99	254,831	103,109	185,223	338,876	368,418	410,025	301,666
1899-1900	206,095	105,799	275,229	326,786	355,285	..	..

* Revised figure.

It will be observed that the quantity sent to Salem remained stationary and that there was a decrease in the consignments to Bellary and Anantapur, Kurnool and North Arcot and an increase in those to Cuddapah, Coimbatore and Trichinopoly. Cuddapah is apparently becoming a centre for distribution.

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

66. There was no salt traffic on the branch line from Pakala to Dharmavaram from Nellore in 1899-1900, due probably to salt being sent from Nellore to the stations on the North-West line *via* Renigunta.

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

67. 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:—

	1899-1900.	1898-99.
From Kistna to Kistna district	1. MDS.	1. MDS.
" to Nellore	2,206	7,525
" to Kurnool	6,181	10,303
	18,535	45,755
Decrease	36,661	

There was a large decrease in the quantities declared for Kurnool from Kistna, but this was made up by large imports from Nellore to Kurnool *via* the East Coast Railway. The salt traffic returns continue to show that this portion of the Southern Mahratta 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.

68. 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 of salt to the Central Provinces and to the Nizam's Dominions:—

From Ganjam to Orissa	1. MDS.
" " to Central Provinces	384,574
" " to Ganjam	258,018
" " to Vizagapatam	11,122
" Vizagapatam to Orissa	34,252
" " to Central Provinces	9,902
" " to Vizagapatam	5,320
" Godavari to Orissa	13,178
" " to Central Provinces	1,338
" " to Godavari	1,798
" " to His Highness the Nizam's Guaranteed State	20,738
" Kistna to Kistna	2,237
" " to His Highness the Nizam's Guaranteed State	7,684
" Nellore to Godavari	34,081
" " to Kistna	13,435
" " to Nellore	14,102
" " to His Highness the Nizam's Guaranteed State	2,689
" " to Southern Mahratta Railway <i>via</i> Bezwada Junction	57,723
" " to South Indian Railway <i>via</i> Gudur Junction	42,612
	297,149

The opening of the Bezwada-Madras section of the East Coast Railway has afforded considerable facilities for the salt traffic from the factories in the Nellore district

69. There was a trivial increase in the registered consumption of salt in Pudukkottai, the declarations for this State having been * 28,604 maunds as shown in the margin against 25,912 maunds from the Kattumavadi factory in 1898-99.

Consumption in Pudukkottai.	1. MDS.
Kattumavadi	24,778
Adirampatnam	492
Theethandathanam	1,886
Vattansol	1,448
Total	28,604

As in previous years, only one-half of the deliveries at the Manapparai

Railway station from places in the South Arcot, Tanjore, Trichinopoly, Madura and Tinnevely districts or 20,341 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 10.79 lb. against 10.33 lb. in 1898-99 and 12.05 lb. in 1897-98.

Years.	Consumption in Pudukkottai.
1889-90	18.67
1890-91	15.43
1891-92	14.94
1892-93	15.47
1893-94	18.22
1894-95	15.12
1895-96	17.76
1896-97	14.66
1897-98	12.05
1898-99	10.33

In regard to the decline in consumption the Board stated in paragraph 77 of the last report that it had instructed the Collector and Political Agent 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 that it had also requested the Consulting Engineer for Railways to afford him facilities for enquiry at such stations. The Political Agent, however, reported that merchants purchasing salt from factories with the original intention of importing it into the State might not carry out their intention if a higher rate of profit could be obtained elsewhere and that salt issued from the factories for consumption in British districts was likely to be conveyed for sale into the Pudukkottai State for the same reason and that therefore it was not possible to find how much licit salt was imported into the State. The Board suggested to Government that the best means of arriving at the correct figures of import would be that referred to by the Diwan himself in his letter of March 1888, disposed of in G.O., Mis. No. 2637, Revenue, dated 3rd May 1888, viz., for him to buy on the State account a stock of British salt at British pans and import and sell it in retail at cost price at the principal earth-salt depots; but it did not press the above scheme as it understood that the Diwan had under his consideration the organization of a system by which all salt entering the State could be registered. G.O., No. 717, Revenue, dated 19th July 1900, has disposed of the matter for the present.

CHAPTER VI.—REVENUE AND EXPENDITURE.

Receipts.

70. The total receipts of salt revenue under all heads amounted to Rs. 1,85,50,392, as detailed below:—

Sub-divisions, &c.	RECEIVED FOR GOVERNMENT SALT SOLD.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For home and inland consumption.	To the French Government.	For fish-curing.					
	Duty.	Cost price.	Cost price.	Cost price.				
Chicacole	Rs. 24,77,388	Rs. 1,77,749	Rs. 7,914	Rs. 32	Rs. 18,20,900	Rs. 15,930	Rs. 44,99,963	
Cocanada	1,05,870	18,226	2,738	1	9,06,768	4,404	10,39,154	
Masulipatam	67,772	6,760	587		4,91,032	4,326	5,70,477	
Nellore	9,86,192	1,02,727	1,457		13,81,776	6,536	24,28,647	
Chingleput	27,09,154	2,16,884	3,153		16,36,402	25,773	45,99,178	
Cuddalore				14	7,16,667	3,359	7,20,473	
Bellary						760	150	
Arcot	245					534	779	
Nagapatam	2,49,118	17,755	1,530		12,72,436	9,766	15,64,569	
Tinnevely	100	5		41	29,62,696	19,799	29,89,109	
Trichinopoly	5	2				3,360	3,267	
Calicut					12,256	5,283	1,46,361	
Madras Town Circle						180	180	
Commissioner								
Deputy Commissioners								
Total	1899-1900 .. 85,85,913	5,40,106	4,923	1,62,579	18,893	1,11,38,737	99,450	1,85,50,392
	1898-99 .. 61,03,485	4,14,269	4,286	1,09,077	16,103	1,32,21,886	85,015	1,09,84,180

71. Compared with the receipts of 1898-99, there was a net decrease of Rs. 14,33,738 or 7.17 per cent., made up of a very large decrease of nearly 16 lakhs under duty and increases amounting to nearly a lakh and-a-half under all other heads. The large decrease under the former head was not due to any decrease in sales which, on the other hand, as explained in Chapter IV, have shown an increase, nor to any increase in credit transactions which, as shown in paragraph 75 *infra*, have shown a decline, but was the net result of—

Decrease in the total receipts.	
Decrease in—	RS.
Duty on Government and Excise salt sold for home and inland consumption	15,90,840
Increase in—	
(1) Cost price of Government salt sold for home and inland consumption	95,839
(2) Value of salt sold to French Government	537
(3) Value of salt sold for fish-curing	43,502
(4) Customs duty	2,789
(5) Miscellaneous receipts	14,435
	1,57,102
Net decrease	14,33,738

Realizations on account of previous credits.	
(i) 1898-99	RS.
1899-1900	60,03,925
	49,01,412
	11,02,513

Payments on account of credit sales in advance of the due date.	
(ii) Second half of 1898-99	RS.
Do. of 1899-1900	7,25,000
	4,34,000
	2,91,000

Realizations on account of cash sales.	
(iii) Second half of 1898-99	RS.
Do. of 1899-1900	33,69,000
	32,71,000
	98,000

Sales.	
(iv) First half of 1898-99	MDS.
Do. of 1899-1900	36,90,754
	36,50,310
	40,444

Duty on the above	RS.
	1,01,110

the consequent increased operations at the yards. The increase under Customs duty 1898-99. The increase under miscellaneous receipts was chiefly under cess and was due to the facts that the number of factories in which there was no cess was only four against eight in 1898-99 and that the rate of cess in seventeen factories was higher than in the previous year.

72. The increase under cost price of Government salt sold for Home and Inland consumption was observable in all the sub-divisions where Government salt was on sale and was due to the opening of regular monopoly sales at all the extensions during the year in place of the auction sales in force in the previous year and to increase in the transactions at the Madras Depot. It was also due to the increased sales of Government salt at Naupada, where the restriction that the salt should be reserved exclusively for the Brinjari trade was withdrawn. The increase in the receipts on account of Government salt sold for fish-curing was due to the favourable season for fishing especially on the West Coast and to

(i) a decrease of 11 lakhs of rupees under realizations on account of credits owing to the credit sales in the second half of 1898-99 having been lower than those in the corresponding period of 1897-98;

(ii) a decrease of 3 lakhs under payments made for credit sales in advance of the due date in the second half of 1899-1900 owing to the prices of Government paper having remained almost stationary;

(iii) a decrease of one lakh under cash sales in the latter half of 1899-1900 owing to the almost steady prices of Government paper and to the consequent increase in credit transactions in that period; and

(iv) a decrease of one lakh under sales in the first half of 1899-1900.

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

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

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	L. MDS.	RS.	RS.	L. MDS.	RS.
Total sales of salt	3,029,148	75,72,879	5,40,108	4,402,015	1,10,05,037
Deduct—Value of salt issued during the year on credit for payment of duty	1,855,982	46,39,955	..	2,754,427	68,86,067
Balance, Cash Sales	1,173,166	29,32,915	5,40,108	1,647,588	41,18,970
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year	1,465,159	36,02,898	..	2,807,903	70,19,757
Total Collections	2,638,325	65,95,813	5,40,108	4,455,491	1,11,38,727

* Includes Rs. 1,52,579 and Rs. 4,823, being the sale-proceeds of salt sold for fish-curing and to the French Government, respectively.

74. Of the total receipts, Rs. 77,49,895 * were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,06,82,655 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.
		L. MDS.	RS.	
Chicacole	Government	242,967	6,07,417	
	Excise	292,336	7,30,840	
Cocanada	Government	78,901	1,97,252	
	Excise	314,385	7,85,963	
Masulipatam	Government	52,809	1,32,023	
	Excise	139,620	3,49,050	
Nellore	Government	328,516	8,21,290	
	Excise	299,486	7,48,715	
Chingleput	Government	1,148,499	28,71,248	
	Excise	234,105	5,85,262	
Cuddalore	Excise	160,603	4,01,506	
Nagapatam	Government	4,290	10,725	
	Excise	205,595	5,13,987	
Tinnevely	Excise	1,108,297	27,70,712	
Total	Government	1,855,982	46,39,955	
	Excise	2,754,427	68,86,067	
Grand Total		4,610,409	1,15,26,022	

Of the above sum, Rs. 57,81,243 was collected within the year and Rs. 57,44,779 was outstanding at its close; Rs. 49,01,412 was realized on account of salt issued in the previous year.

75. Credit transactions showed a small decrease, which was chiefly in the Nega-patam, Cuddalore and Chingleput Sub-divisions. There was a decrease of about 4 lakhs of maunds in the first half of the year on account of the high prices of Government paper as compared with the prices in the corresponding period of 1898-99 but, when prices fell and remained almost stationary in the second half, credit transactions increased again—the increase in the corresponding period of the previous year being 2½ lakhs of maunds.

Revenue of 1899-1900 compared with that of the previous years.

Average of five years ending	Rs.
1895-96	1,77,04,719
1896-97	1,68,16,305
1897-98	1,72,74,768
1898-99	1,99,84,130
1899-1900	1,85,50,392

76. The figures given in the margin* show the salt revenue of the Presidency for 1899-1900 and the eight preceding years.

77. Taking credit for only the duty on the salt consumed in the Presidency, whether it be locally manufactured salt or salt imported by sea or land, and omitting the duty on all salt exported to places outside it, the real revenue of the Presidency is as shown in the annexed statement:—

REVENUE REALIZED						
Year.	In Madras.	In Bombay		In Goa on exports by rail.	In Calcutta on exports by sea.	Total.
		On exports by sea.	On exports by rail.			
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1898-99 ..	1,99,84,130	29,09,600	4,35,990	10,070	248	2,33,40,738
1899-1900 ..	1,85,50,392	30,41,392	4,65,065	..	..	2,20,56,849

DEDUCT DUTY ON EXPORTS TO								
Year.	Calcutta, Orissa and Rangoon by sea.	Orissa by rail (c).	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Total deductions.	Net results.
	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1898-99 ..	(a) 2,02,695	12,22,047	2,11,217	4,55,757	..	..	..	..
1899-1900 ..	(b) 1,12,255	9,89,535	1,43,237	4,21,235	6,62,862	182	20,91,898	2,12,48,840
							23,29,224	1,97,27,626

(a) Represents duty on salt exported to Calcutta.

(b) Represents duty on (i) 5,500 maunds exported to Calcutta, (ii) 25,622 maunds to Orissa, and 13,780 maunds to Rangoon.

(c) Railway declarations have been adopted as being accurate instead of the factory declarations as hitherto.

78. Including the abkari charges, the total charges of the Presidency amounted to Rs. 29,02,813† as compared with Rs. 27,33,550 in 1898-99. Details according to sub-divisions are given in Appendix K. Excluding Rs. 34,557 spent on "Excise licensees' works" and Rs. 3,96,712 on "Salt purchase and freight," which are items exclusively relating to salt, the net charges debitable to the combined Salt and Abkari Department amount to Rs. 24,71,544. Two-fifths of this, or Rs. 9,88,618, 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 amount to Rs. 19,14,195. As, however, it will 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

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

to Abkari, 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 1898-99:—

Items.	1898-99.	1899-1900.
	RS.	RS.
Establishments.		
Permanent	18,64,194	18,65,800
Temporary	46,873	60,718
Assistant to Chemical Examiner	1,260	1,306
Allowances.		
Travelling allowance	1,33,075	1,32,788
House-rent allowance of Assistant Commissioners.	5,717	6,072
Supplies and Services and Contingencies.		
Rewards	1,14,309	99,868
Purchase, repair and carriage of tents	18,079	15,922
Works for revenue and general purposes	1,26,852	1,12,218
Postal charges	32,755	33,966
Telegram charges	2,613	2,178
Tour charges	12,399	14,509
Office expenses and miscellaneous	1,21,064	1,26,199
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	46,731	38,486
Purchase of salt (manufacturers' share) inclusive of the cost of gathering spontaneous salt	1,36,723	2,42,222
Purchase of salt for fish-curing purposes	1,655	2,346
Conveying and storing salt	15,643	69,151
Works for manufacture and storage of salt—Government	20,553	35,964
Works executed by Government on behalf of Excise licensees	24,485	34,557
Miscellaneous	8,570	8,543
Total	27,33,550	29,02,813
Increase		1,69,263

79. Compared with 1898-99, the cost of the department showed an increase of Rs. 1,69,263. The increase under temporary establishments was chiefly due to the entertainment, since 1st March 1899, of a special temporary establishment for arranging the records of the Board's office and of the additional hands sanctioned temporarily for work in the permanent record section of the office pending receipt of the final orders of Government on the scheme for the reorganization of the office establishments (*vide* G.O's., Mis. No. 1120, Revenue, dated 16th March 1899 and Mis. No. 2835, Revenue, dated 5th August 1899). The increase under house-rent allowances was due to the Assistant Commissioner, Chingleput Sub-division, having drawn house-rent ever since he removed his residence to Madras owing to malaria rendering residence at Ennore in the Government building impossible. The decrease under rewards was the result of the fall in detection, both under the Salt and Abkari Acts, and of the comparatively small amounts allowed for cases detected on house-search. The increase under postal charges was mainly due to the three new Inspectors sanctioned for the three circles; in the latter case it was also due to increased itineration of officers. The increase under miscellaneous was due to the special expenditure incurred in the plant required for the Government distilleries on the West Coast. The decrease under charges for conveying salt to French Settlements and to fish-curing yards was due (i) to part of the supply for the year under report not having been taken by the French Government at Pondicherry until 1900-1901 and (ii) to the comparatively small quantity of salt transported to the West Coast for fish-curing purposes. The increase under the items noted in the margin was due to manufacture having been restored in most of the Government factories and extensions. The large decrease under works for revenue and general purposes was due to the larger expenditure in 1898-99 on account of quarters and offices.

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

80. The total expenditure on works amounted to Rs. 1,82,739 against Rs. 1,71,889 in the previous year. The former figure includes Rs. 34,557 and the latter Rs. 24,485 expended on works executed by the department on behalf of Excise licensees and recoverable from them in the shape of cess.

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

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.	Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1878-79	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	1,53,100	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	19,820	75,220	1896-97	72,900	74,309	1,47,209
1886-87	55,009	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	1899-1900	1,18,765	63,974	1,82,739

82. 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.	Rs. A. P.
I.—Works for revenue and general purposes—			
A.—Roads, including compensation for land	1,683 14 1	6,278 5 10	7,962 3 11
B.—Other works—			
Compensation	1,004 12 9		1,004 12 9
Protective works, such as hedges, &c.	3,293 8 6	19,062 8 1	22,356 0 7
Offices and lines	30,974 14 4	24,273 3 5	55,248 1 9
Boats	2,522 11 0	3,811 12 8	6,334 7 8
Other works for public convenience		317 13 8	317 13 8
Sundry works	14,967 1 11	4,027 6 5	18,994 8 4
Total, Other works	52,763 0 6	51,492 12 3	1,04,255 12 9
Total, Works for revenue and general purposes	54,446 14 7	57,771 2 1	1,12,218 0 8
II.—Works for manufacture and storage of salt—			
Compensation			
Irrigation (supply) including opening of bars			
Platf. rounds	2,189 8 5	18,769 15 10	20,949 8 3
Protective works	4,023 5 1	4,256 12 4	8,280 1 5
Store-sheds and gollahs	175 1 5	3,168 3 4	3,343 4 9
Sundry works	573 1 8	2,424 5 11	2,997 7 7
	36 1 0	357 13 2	393 14 2
Total, Works for manufacture and storage of salt	6,997 1 7	28,967 2 7	35,964 4 2
III.—Works executed on behalf of the licensees—			
(a) Works for general purposes		6,547 1 8	6,547 1 8
(b) Works for manufacture and storage of salt		28,009 10 6	28,009 10 6
Total, (a) and (b)		34,556 12 1	34,556 12 1
Grand Total	61,444 0 2	1,21,295 0 6	1,82,739 0 11

83. The proportion borne by the charges of the department to its receipts, and the net revenue realized during the year, are compared in the subjoined statement with the results obtained in the preceding year. For this purpose the receipts are arrived at in the manner indicated in paragraph 77 *supra* and the charges as in paragraph 78.

Year.	Rate of duty.	Receipts.	Charges.	Percentage of charges to receipts.	Net revenue.
Rs.	Rs.	Rs.	Rs.		Rs.
1898-99	Rs. 2-8-0	2,12,48,840	17,41,874	8-19	1,95,06,966
1899-1900		1,97,27,625	19,14,195	9-70	1,78,13,430

The variation in the percentage of charges to receipts is mainly due to the variation in the extent of credit transactions.

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

	Receipts.	Charges.	Percentage of charges to receipts.
Rs.	Rs.	Rs.	
Revenue	(a) 1,77,57,798	14,89,473	8-38
Manufacture	7,92,594	4,24,722	53-58
Total	1,85,50,392	19,14,195	

(a) Includes the duty on the salt sold and imported + Rs. 4,366, being the collections under "Fines," "Forfeitures" and "Saltpetre rules."

85. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions. The small outturn accounts for the high cost at Balacheruvu, Polayaram, Karam-balam, Védarannayam and Adirampatnam:—

Cost of Government salt sold.

Items.	Gaujam.	Calingsapatam.	Balacherru.	Polavaram.	China Ganjam.	Hanuparti.	Dugurupatnam.	Kattur.	Vayalar.
1	2	3	4	5	6	7	8	9	10
Quantity of salt manufactured	I MDS. 207,986	I. MDS. 286,364	I. MDS. 27,541	I. MDS. 28,532	I. MDS. 367,964	I. MDS. 140,076	I. MDS. 37,364	I. MDS. 100,660	I. MDS. 158,969
Gain by weightment	14	24	..	11	2	21	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..
Total	208,000	286,388	27,541	28,543	367,966	140,097	37,364	100,660	158,969
Deduct wastage	34,436	10,786	5,429	2,129	6,142	18,038	843	..	..
Net quantity	173,564	274,602	22,112	26,414	361,824	122,059	36,521	100,660	158,969
Land assessment	RS. A. P. 261 14 0	RS. A. P. 240 12 10	RS. A. P. 49 8 0	RS. A. P. 176 7 8	RS. A. P. 237 1 4	RS. A. P. 167 6 9	RS. A. P. 24 11 0	RS. A. P. 301 3 0	RS. A. P. 656 16 0
Land and village cess	135 9 3	98 0 8	32 6 9	20 12 8	23 2 1	11 8 8	2 7 2	40 6 6	76 11 3
Payment to manufacturers	22,748 7 6	28,538 6 5	2,868 13 8	3,000 15 6	32,963 7 1	13,132 2 0	2,957 15 9	11,009 11 0	17,387 3 9
Works for salt manufacture	2,787 12 7	1,986 12 0	901 9 8	477 12 10	866 3 0	786 3 1	136 6 4	1,495 3 9	3,370 12 11
Interest on salt manufacture	1,680 12 2	2,168 2 7	1,312 5 11	611 8 10	529 13 0	446 15 11	60 0 0	1,085 7 9	3,088 8 10
Repairs	1,011 14 9	2,179 10 4	151 2 2	144 15 10	1,340 1 0	2,055 5 10	155 10 11	3,187 4 0	7,299 13 8
Conveying and storing salt	..	..	..	..	..	..	..	..	..
Net miscellaneous expenditure on other heads, including salt-weighting machines	53 11 2	39 5 10	27 12 3	87 3 8	93 1 6	197 13 9	17 8 2	..	..
Total	28,680 1 5	35,174 2 8	5,243 10 5	4,559 13 0	36,052 13 0	16,797 8 0	3,354 11 4	19,069 4 0	32,080 1 5
Cost per maund of net quantity above shown as brought into store	0 2 7 7	0 2 0 6	0 3 9 5	0 2 9 1	0 1 7 1	0 2 2 4	0 1 5 6	0 3 0 3	0 3 2 7
Number of maunds of salt sold	I. MDS. 550,764	I. MDS. 58,012	I. MDS. 59,012	I. MDS. 32,213	I. MDS. 166,306	I. MDS. 202,668	I. MDS. 20,512	..	..
A. Cost of the same	RS. A. P. 90,933 6 10	RS. A. P. 21,351 6 3	RS. A. P. 21,093 15 10	RS. A. P. 5,553 6 2	RS. A. P. 16,543 15 8	RS. A. P. 27,866 13 7	RS. A. P. 1,880 4 3	..	..
B. Average period of storage of the same. Years, months and days.	Y. M. D. 1 11 21	Y. M. D. 1 8 0	Y. M. D. 1 10 10	Y. M. D. 2 4 24	Y. M. D. 0 8 4	Y. M. D. 2 2 0	Y. M. D. 1 1 22	..	..
C. Interest on cost at 4 per cent	RS. A. P. 7,133 11 9 7	RS. A. P. 1,423 6 9	RS. A. P. 1,570 5 2	RS. A. P. 533 2 0	RS. A. P. 448 8 5	RS. A. P. 2,415 1 11	RS. A. P. 86 1 1	..	..
Total cost of salt sold (A and C).	98,117 2 7 7	22,774 13 0	22,664 5 0	6,086 9 2	16,992 8 1	30,281 15 6	1,966 5 4	..	..
Cost per maund of salt sold	0 2 1 3	0 2 2 2	0 4 1	0 3 0 2	0 1 7 6	0 2 4 6	0 1 6 4	..	..

Items.	Pulidistat.	Attiput.	Vallur.	Karambalam.	Vedaraniyan extension.	Adirampattam extension.	Kattumavadi including Lakshmi pans.	Sevandakulam.	Total.
	11	12	13	14	15	16	17	18	19
Quantity of salt manufactured ..	I. MDS. 162,644	I. MDS. 236,310	I. MDS. 256,679	I. MDS. 11,071	I. MDS. 56,812	I. MDS. 11,880	I. MDS. 41,161	I. MDS. 93,349	I. MDS. 2,224,662
Gain by weight ..	" "	" "	" "	" "	" "	" "	" "	" "	72
Miscellaneous ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Total ..	162,844	236,310	256,679	11,071	56,812 1,917	11,880 2,623	41,161 3,942	93,349 5,929	2,224,664 92,214
Deduct wastage ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Net quantity ..	162,844	236,310	256,679	11,071	54,895	9,257	37,219	87,420	2,132,420
Land assessment ..	RS. A. P. 625 9 4	RS. A. P. 731 2 8	RS. A. P. 831 14 0	RS. A. P. ..	RS. A. P. 16 5 0	RS. A. P. 54 9 0	RS. A. P. 131 3 0	RS. A. P. 10 15 8	RS. A. P. 4,519 10 3
Land and village cess ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Payment to manufacturers ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Works for salt manufacture ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Interest ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Care and storage ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Conveying and storing salt ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Net miscellaneous expenditure on other heads, including salt-weighting machines ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Total ..	29,769 8 4	42,088 3 11	45,405 11 4	3,663 10 3	11,841 14 0	1,969 11 2	5,186 12 2	11,537 3 0	3,32,475 0 5
Cost per maund of net quantity above shown as brought into store ..	0 2 11-1	0 2 10-2	0 2 9-9	0 5 3-8	0 3 5-4	0 3 4-8	0 2 2-7	0 2 1-3	0 2 5-9
Number of maunds of salt sold ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
A. Out of the same ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
B. Average period of storage of the same. Years, months and days.	" "	" "	" "	" "	" "	" "	" "	" "	" "
C. Interest on cost at 4 per cent ..	" "	" "	" "	" "	" "	" "	" "	" "	" "
Total cost of salt sold (A and C).	" "	" "	" "	" "	2,956 11 0	3,827 15 6	6,932 4 0	5 7 0	" "
Cost per maund of salt sold ..	" "	" "	" "	" "	0 3 10-3	0 3 6-0	0 2 3-9	0 2 2-8	" "

CHAPTER VII.—QUALITY OF SALT.

86. The system of selecting samples for analysis hitherto in force in the department was for the Inspector to take every week samples of the "best," "average" and "worst" salts scraped within the estimating range of each Sub-Inspector in the factory and keep them distinct in small baskets, pending inspection by the Assistant Commissioner, and for the Assistant Commissioner, on visiting the factory, to mix all the best samples together and take an average specimen of the "best" salt, to similarly mix the "worst" samples together and take an average of the "worst" salt and lastly to mix all the samples indiscriminately and take a third sample of a mean average quality, and for the Inspector to do likewise with the samples taken after the Assistant Commissioner had left the factory. As it was apprehended that under the system of keeping samples in baskets, exposed to atmospheric influences, the salt would in damp weather sweat and the magnesium and calcium chlorides (being the most deliquescent components) would disappear, leaving the salt itself comparatively pure, the Board ordered the selection of an additional set of samples and directed their being kept in tins carefully corked with a view to deciding whether salt kept in baskets did really rid itself of impurities. The experiment with the fourth set of samples taken in the two seasons of 1897 and 1898 confirmed the Board's suspicion; but it was considered inadvisable to permanently substitute tins for baskets as the action of the metal on the salt was found to alter it chemically. The Board at the same time doubted whether the present system was not open to other objections. The analyses of seven samples from every factory, three submitted by the Assistant Commissioners, three by Inspectors and a special sample, gave much more work to the analysing officers than the results justified, as these showed very little variation in the chemical properties of the salt in the different samples received from the same factory. Besides this the analysis of samples taken from the pans was deemed no true index of the condition of the salt as it passed into consumption. Towards the close of the year, therefore, the Board, in supersession of all previous orders on the subject, ordered that samples for analysis should in future be taken not in the pans but at the time of storage and that, having been taken, they should be kept in glazed earthenware jars. It was further thought sufficient for one sample for the whole season to be submitted for analysis from each factory and it was accordingly ordered that the salt in the jar should be well mixed at the end of the storage season and a sample from the mixture sent accordingly.

87. Appendix M shows the results of analysis of the samples taken under the old system from the salt manufactured in the season of 1899 as compared with those of the four previous years.

88. The quality of Government salt produced showed a deterioration, 94.4 being the general average percentage of sodium chloride. This average was exceeded at Ganjam, Calingapatam, Balacheruvu, Polavaram, Pandraka, Vayalur, Vedaranniyam extension, Adirampatnam extension, Kattumavadi and Lakshmi pans. These stations produced the very best salt chemically and Dugarazpatnam as usual the worst. The salt of the Kanuparti, Chinna Ganjam, Dugarazpatnam and Pulidiwak factories and of the Sevandakulam extension contained the highest percentages of magnesium salts and the attention of the local officers has in all cases been drawn to the necessity of the brine tests being properly performed by the officers permitting scrapings and to the importance of producing chemically pure salt.

89. The general average percentage of sodium chloride in the excise salt of the season of 1899 was about the same as in the previous year, 93.7 against 93.8; but out of a total of fifty-one factories and sub-stations, it was over 95 per cent. at nine. The low general average is due to the poor results shown by the factories at Konada, Bimlipatam, Manginapudi, Pakala, Krishnapatnam extension No. I, Tada, Kattur, Attiput, Vadasamanjeri, Merkanam, Cuddalore, Negapatam, Theethandathanam, Arumuganeri, Keranur and Kuttanguli where the percentages ranged from 91 to 92.9. In thirty-two factories the percentage of magnesium chloride was 2 per cent. and over, the worst being Vadasamanjeri,

Arumuganeri and Keranur. Cuddalore salt contained the greatest percentage of magnesium sulphate, while the salt of Neidavasal contained more calcium salts than any other. The percentage of dirt was noticeably in defect when compared with previous years.

90. The specially treated salt of the Oriental Salt Company on the one analysis made of each sort is superior to the ordinary salt of the factories in the Presidency, the percentages of sodium chloride and magnesium chloride therein being as per margin against 93.7 and 2.5 of the average excise salt of the Presidency. The Company's improved process of manufacture did not lead to a very abnormal state of purity as even the ordinarily prepared salt of Ganjam, Balacheruvu, Pandraka and Lakshmi pans among Government factories and of Kulasekarapatnam among excise factories contains 96 per cent. or over of sodium chloride.

	Percentage of	
	Sodium chloride.	Magnesium chloride.
The Oriental Salt Company's	ACS.	ACS.
crushed salt	96.4	0.5
Do. Sifted salt	97.4	0.5

91. Samples of Bombay salt imported into the West Coast districts selected from different centres were analysed during the year with the results shown in the subjoined table. For comparison, the results of analysis of samples from the factories of the Ennore Circle with which Bombay salt chiefly competes in this Presidency are also given in the table. It will be observed that the general average percentage of sodium chloride of the Bombay and Madras salt was about the same. Recent experiments at Karambalam have proved that it is possible to produce salt as light as the Bombay article. The average results of analysis of four samples of Karambalam salt manufactured somewhat after the Bombay method in the season of 1899 show that this salt and average Bombay salt are practically identical in composition:—

		CHEMICAL ANALYSIS.						
		Insoluble matter.		Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.
		In-organic.	Organic.					
Bombay salt	Palghat Circle	1.1	0.2	94.1	2.1	..	1.3	1.1
	Ponnani	0.7	0.1	94.4	1.8	..	1.3	1.3
	Calicut	0.8	0.2	94.7	1.6	..	1.0	1.4
	Tallicherry	0.7	0.1	95.3	1.6	0.2	..	1.8
	Mangalore	0.4	0.1	97.2	0.6	0.1	..	1.2
	Udupi	0.8	0.1	94.8	1.5	..	1.0	2.3
	Average	0.9	0.1	94.8	1.5	..	0.8	1.8
	.. ..	0.3	0.1	94.4	2.4	..	0.2	2.3
	.. ..	0.5	0.1	93.7	3.0	..	1.2	2.1
	.. ..	0.8	0.1	93.1	2.2	0.1	1.1	2.1
Salt manufactured in the factories of the Ennore Circle.	.. ..	1.2	0.2	92.2	2.6	..	0.3	2.2
	.. ..	0.8	0.1	93.8	2.6	..	1.6	2.6
	.. ..	1.0	0.3	89.4	4.7	..	0.8	2.4
	.. ..	0.8	0.3	92.1	3.1	..	0.2	1.3
	.. ..	0.5	0.1	96.4	1.3	..	..	..
	Average	0.8	0.1	93.9	2.8	..	0.7	1.8
	.. ..	0.9	0.1	93.8	2.8	..	1.2	1.2
	.. ..	0.8	0.1	94.5	2.4	..	1.2	0.8
	.. ..	0.6	0.1	93.5	3.0	..	1.6	0.9
	.. ..	0.9	0.2	93.2	2.7	..	1.2	0.9
Salt manufactured under the Bombay method in 1899.	.. ..	0.0	0.2	93.9	2.7	..	..	..
	Average	0.8	0.1	93.7	2.7	..	1.4	1.0
	.. ..	1.1	0.3	93.9	2.3	..	0.4	1.7
		..	..	..	..	..	..	..
		..	..	..	..	..	..	..
		..	..	..	..	..	..	..
		..	..	..	..	..	..	..
		..	..	..	..	..	..	..
		..	..	..	..	..	..	..
		..	..	..	..	..	..	..

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

92. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1899 in each of the circles of the Presidency. Excluding unsuccessful house searches, 16,769 cases and 9,167 persons were dealt with by the officers of the department, of which 16,229 cases affecting 9,075 persons were reported during the year. Particulars for each sub-division are given in the following statement :—

Sub-division.		Pending at the beginning of the year.		Reported during the year.		Total.		Increase or decrease in 1899 as compared with 1898.		Percentage of increase or decrease in columns 8 and 9.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11
Chicacole	1899	330	4	2,839	1,425	3,169	1,429	— 692	— 309	— 17.9	— 17.8
	1898	555	38	3,306	1,700	3,861	1,738				
Cocanada	1899	18	..	695	254	813	854	+ 138	+ 22	+ 29.05	+ 9.4
	1898	65	1	410	231	475	232				
Masulipatam	1899	2	..	440	203	442	203	+ 152	+ 28	+ 52.4	+ 23.03
	1898	29	6	261	159	290	165				
Nellore	1899	17	11	615	377	632	388	+ 119	— 29	+ 23.2	— 6.9
	1898	14	1	499	416	513	417				
Chingleput	1899	40	14	1,380	940	1,420	954	— 407	— 182	— 22.3	— 1.60
	1898	84	..	1,743	1,136	1,827	1,136				
Bellary	1899	5	6	85	86	90	88	+ 52	+ 51	+ 137	+ 142
	1898	7	6	31	32	38	38				
Arcoot	1899	..	..	194	194	194	194	+ 102	+ 90	+ 110.8	+ 86.5
	1898	2	2	90	102	92	101				
Cuddalore	1899	38	23	3,082	2,204	3,120	2,227	— 608	— 113	— 16.3	— 4.8
	1898	339	41	3,889	2,299	3,728	2,340				
Negapatam	1899	28	..	1,141	649	1,169	657	+ 132	+ 226	+ 12.7	+ 52.1
	1898	166	..	871	431	1,037	481				
Tinnevely	1899	..	..	269	100	369	160	— 209	— 101	— 43.7	— 38.6
	1898	21	..	457	261	478	261				
Trichinopoly	1899	29	13	2,521	1,754	2,550	1,767	+ 42	+ 374	+ 1.7	+ 24.1
	1898	120	23	2,388	1,400	2,508	1,423				
Calicut	1899	32	13	3,068	829	3,100	842	— 2,311	— 1,318	— 42.7	— 61.01
	1898	92	22	5,319	2,138	5,411	2,160				
Madras Town Circle.	1899	1	..	..	..	..	..	— 6	— 6	— 85.7	— 100
	1898	..	..	7	6	7	6				
Total	1899	540	92	16,229	9,075	16,769	9,167	— 3,496	— 1,284	— 17.2	— 12.3
	1898	1,494	140	18,771	10,311	20,265	10,451				

93. Taking the Presidency as a whole there was a decrease in the number of cases and persons dealt with, the percentage of decrease being 17.2 in the first and 12.3 in the second. The number of persons sent for trial was 7,523, of whom more than half were contributed by the following nine circles :—

	1898.	1899.
	PERSONS.	PERSONS.
Merkanam	599	707
Tindivanam	450	417
Tirukkóyilúr	274	286
Villupuram	414	387
Cuddalore	676	467
Vattanam	162	297
Tanjore	361	465
North Trichinopoly	490	708
Tellicherry	946	350
Total	4,372	4,084

94. The variations in individual sub-divisions will be briefly considered. There was a general decrease in the circles of the Chicacole Sub-division, except Anakapalle and Polavaram, which is attributed to the increasing knowledge of the law on the part of the people and to the substitution of prevention of crime by constant patrolling of saline tracts for detection by house-searches. In the Cocanada Sub-division there was an increase in all the circles except Rajahmundry which is ascribed to neglect in patrolling in the Mogalturru Circle. In the Masulipatam Sub-division the increase is more under house searches than under arrest in the open. The attention of the local officers has been drawn to this. In the Nellore Sub-division there is a decrease in the number of persons, occurring chiefly in the Krishnapatnam Circle, and attributed to a portion of the swamp having been flooded by the tidal water from the Buckingham canal and also to the deterrent punishments inflicted by the magistracy. In the Chingleput Sub-division there was a decrease, chiefly in the Tiruvallūr and Covelong Circles, where it was due to the abnormal rain at the end of 1898 and in April 1899. The preventing the formation of spontaneous salt and salt efflorescence in swamps. The decrease in the Cuddalore Sub-division was confined to the Cuddalore Circle and is also referred to very heavy rain during the month of April 1899. The increase in the Arcot Sub-division occurred in the Cuddapah, Madanapalle, Arni, Ránipétai and Salem Circles and is attributed to the generally unsatisfactory state of the season. In the Bellary Sub-division there is a marked increase in the Markapur and Anantapur Circles ascribed in the case of the former to the personal exertion of superior officers, and in the latter to the poverty of offenders who resorted to salt-earth manufacture for a livelihood. The increase in the Negapatam Sub-division is contributed by all the Circles, except Nannilam and Védaranniyam, and is explained by the low fines imposed by the magistracy and the high price of food-grains which drove the poorer classes to illicit practices. The slight decrease in the Nannilam Circle was due to want of efficient supervision by the officer in charge and that in Védaranniyam, to the absence of formation of spontaneous salt in the great swamp owing to the failure of the Vaishagam waves. The decrease in the Tinnevely Sub-division was chiefly in the Morekolam and Tuticorin Circles and is attributed partly to the heavy rains of December 1898 and April 1899 which prevented the formation of spontaneous salt and partly to the vigilance of the special guards posted over the Bambari swamp of the Morekolam Circle. In the Trichinopoly Sub-division the increase occurred in all the Circles, except Coimbatore, Palni and South Trichinopoly. In the North Trichinopoly Circle the increase is explained by the re-arrangement of the parties' ranges. The increase in the Erode Circle is due to the detection of a batch of cases of edible salt separated by coolies engaged in working the A (or crude saltpetre) factories. In the Tanjore Circle the increase is due to the efficiency of the preventive staff and to the closer supervision exercised by the Inspector. There was a large decrease in the Calicut Sub-division, which was greatest in the Mangalore Circle. That in the Mangalore and Tellicherry Circles is due to the heavy and unusual falls of rain in the early part of April and throughout the whole of May, and the unusual tidal waves which flooded the saline tracts and retarded the formation of saline efflorescence till the end of June, to the heavy punishments imposed by the magistracy and to the vigilance of the preventive staff which patrolled the important centres of crime such as Tricarpur. It is also due to the fact that the landowners were held responsible for the offences committed in their lands in addition to the actual offenders, as a result of which the former were induced to resort to constant ploughing with a view to prevent efflorescence and thereby minimise the chances of crime.

95. The subjoined statement shows how the cases which came before the officers of the department during the year (including those pending on 1st January 1899) were disposed of :—

Disposal of cases.

Year.	Pending at the beginning of the year and reported during the year.		Released by Department.		Total released.		Sent for trial.		Total disposed of.		Undetected scrapings of salt-earth registered from 1st October 1898 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.
1899	16,769	9,167	485	497	1,393	1,463	7,486	7,483	8,879	8,876	6,119	6,119	15,029	9,008	1,740	159
1898	20,265	10,451	602	614	1,722	1,752	8,494	8,486	10,216	10,308	9,458	9,458	19,725	10,559	540	92

† Includes 51 cases and 51 persons written off.

* Includes 31 cases and 32 persons written off.

96. *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 487 against 614 in 1898. The decrease which is very satisfactory occurred chiefly in the Calicut Sub-division.

97. *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 (791) shows a decrease when compared with the figure for the preceding year (980), the proportion of such offenders to the total number under disposal being 8.6 against 9.4 in the preceding year.

98. *Releases under Head III (on proof of ignorance or inadvertence).*—The total number of releases under this head was 45 against 29 in 1898. The increase occurred chiefly in the Ponnani Circle where landowners who were reported for the first time for not giving information as regards removals of salt-earth from their lands were allowed the benefit of the release rules as their responsibilities in the matter of suppression of crime have begun to be enforced only this year.

99. 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:—

Year.	By department.	By police.	By village magistrate.	Total.	Percentage to total number of cases disposed of.
1899	9	..	2	11	12
1898	25	..	1	26	28

Investigation of those eleven cases shows that the bulk of them arose from mistakes of fact, that there was room for two opinions or that the proper amount of proof was wanting. One case only, brought by a village munsiff, was regarded as due to malice.

100. Of the total number of cases for disposal, 7,486 or 44.6 per cent. were sent for trial by Inspectors during the year against 8,494 or 41.9 per cent. in 1898. The number of cases pending before the officers of the department on 31st December 1899 was 1,740 or 10.3 per cent. of the total number, against 540 or 2.6 per cent. on the corresponding date in 1898. The bulk (1,578) of the cases pending at the end of 1899 were undetected scrapings of salt-earth due to the failure of the monsoon and distress from high prices of food-grains. The number of persons awaiting enquiry was 159 against 92 in the previous year.

101. Of the 159 persons whose cases were undisposed of, the cases of 118 had been pending for less than one month, those of 17 for more than one month but less than three months, and those of 24 for more than three months. The general average duration was 6.2 days against 6.7 days in the preceding year for ordinary cases. In the following circles, however, the average duration of ordinary cases was more than fifteen days:—

	DATE.
Madanapalle	37.5
Ranipettai	18.4
Hospet	20.0
Anantapur	25.9
Palni	18.0
Mangalore	24.5
Calicut	26.7

The high average in the Madanapalle Circle was stated by the Inspector to be due to the cases reported from the Pulivendla taluk not being disposed of on account of the difficulty of access. This explanation was not accepted and he was warned. In the Ranipettai Circle the delay occurred because certain earth-salt and salt-earth cases reported were the first of their kind there and were reserved for local enquiry, and the Inspector was unable to visit the places earlier on account of abkari sales. In Hospet and Anantapur it was due to cases being simultaneously reported from different quarters of the circle. The Inspectors have been instructed to endeavour to so arrange their tours as to dispose of all cases reported as promptly as possible. In the Palni Circle the high average is stated to be due to a few cases which were reported from the Dhārāpūram taluk not having been disposed of until the Inspector found it convenient to do so without dragging the accused a long way from their homes. Similar reasons apply to the Calicut Circle. The increase in duration in the Mangalore Circle is ascribed to the absence for a month of one of the empowered Assistant Inspectors and the inability of the T.T. Assistant Inspector, Kasaragod, to attend to the disposal of cases in consequence of illness.

102. 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:—

Proportion of cases sent
for trial, &c.

Item.	1898.		1899.	
	Number.	Percent- age.	Number.	Percent- age.
Departmental releases	1,722	8.7	1,333	9.3
Sent for trial	8,494	43.0	7,486	49.8
Undetected cases and scrapings written off.	9,609	48.3	6,160	40.9
Total	19,725	100.0	15,029	100.0

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

Classification of offences.

Year.	Possession of										Offences relating to saltpetre.			Total.
	I. Illicit removal of salt from a factory, i.e., removal without, or in excess of, an authorized permit.	II. Manufacture of contraband salt (other than saltpetre).	III. Salt illicitly removed from a factory.	IV. Salt illicitly imported by land.	V. Salt illicitly imported by sea.	VI. Illicitly manufactured salt.	VII. Spontaneous or swamp salt.	VIII. Earth-salt.	IX. Contraband salt-earth.	X. Relating to edible salt.	XI. Refining saltpetre without licence.	XII. Other offences.	XIII. Other offences against the Salt Laws.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1899	CASES. 22	CASES. 2,410	CASES. 9	CASES. 221	CASES. 4	CASES. 11	CASES. 651	CASES. 2,421	CASES. 3,011	CASES. 80	CASES. 2	CASES. 2	CASES. 35	CASES. 8,879
1898	47	3,427	21	161	..	25	1,244	2,011	3,186	72	2	4	13	10,210

It will be seen that the majority of cases relate to the manufacture of contraband salt (other than saltpetre) and the possession of earth-salt and contraband salt-earth.

Disposal of cases by Ma-
gistrates.

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

Year.	Pending trial on 1st January 1899 and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
1899	7,761	7,796	7,348	7,374	58	63	* 344	* 348
1898	9,030	9,097	8,645	8,691	96	112	† 275	† 273

* Excludes 11 cases with 11 persons written off.

† Excludes 11 cases with 11 persons written off.

105. The percentage of acquittals to the total number of cases that came before the magistracy was .74 against 1.06 of the previous year. The decrease is satisfactory. The percentage of convictions was 94.6 against 95.7 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.				
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
1894	...	...	...	0.8	1899	...	...	...	0.7

Pendency of cases before
Magistrates.

106. The total number of cases pending before the magistracy at the end of 1899 was 344 against 275 in the preceding year.

107. The amount granted as rewards in the Presidency, as a whole, was Rs. 21,146-4-6 against Rs. 24,571-5-8 in 1898. The decrease is due to decrease in detection and to smaller rewards having

been granted in cases detected on house search.

108. The statement in the margin shows the number of cases of resistance to officers of the department in the discharge of their duties. The assaults were of a trivial nature except two which occurred in the Tirukkóyilur Circle (in one of which a Sub-Inspector was concerned); the accused were convicted and sentenced to nine months rigorous imprisonment. In the other cases the assailants were suitably punished.

Contraband articles dealt
with.

109. 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.
1899	115	0	1½	171	1	51	206	9	14½	1,653	34	71½	1	37	0	148	4	79½
1898	39	3	2½	556	8	21½	218	31	54	2,259	35	63	8	31	40	223	3	36½

Salt preventive operations
in the Pudukkóttai State.

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

121. The actual quantity of fish which, after undergoing the process of curing, left the yards in a fit condition for use amounted to 862,666 maunds as detailed in the margin; and, in addition to this, 26,246 maunds were imported from places outside the Presidency, so that the total quantity available for local consumption and for export amounted to 888,912 maunds. The bulk of this quantity (726,726 maunds or 81·7 per cent.) was as usual consumed within the Presidency, the quantity so consumed in 1898-99 being 536,482 maunds or 84·4 per cent. Figures of imports and exports by rail and sea are also given in the margin. The average value of a pound of the exported article was 1 anna 5·4 pies against 1 anna 7·1 pies in the previous year.

District.	Quantity of salt-fish prepared locally.
Ganjam	1. MDS. 42,722
Vizagapatam	41,754
Godavari	22,635
Kistna	4,364
Nellore	14,306
Chingleput	12,182
South Arcot	2,478
Tanjore	25,362
Madura	29,952
Tinnevely	29,264
South Canara	124,456
Malabar	510,191
Total	862,666
Add—Imports (by sea)	25,330
Do. (by rail)	916
Grand Total	888,912
Deduct—Exports (by sea)	157,184
Do. (by rail)	5,002
Total	162,186
Balance available for consumption within the Presidency	726,726
1898-99. 1. MDS. 434	1899-1900. 1. MDS. 916
Imports (by rail)	4,044
Exports (do.)	5,002
Imports (by sea)	27,709
Exports (do.)	95,131

123. During the year 12,174 * maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction, and 11,083 maunds of the same were issued. Besides this, 180,901 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. 1,33,968-10-5, while the receipts were Rs. 1,52,454-9-3.

124. According to the method of calculation hitherto in use, there was a gain to Government on the operations of the yards of Rs. 18,485-14-10 in the year and of Rs. 1,74,097-5-3 up to the year as shown below:—

	RS.	A.	P.
Receipts during the year 1899-1900	1,52,454	9	3
Expenditure	1,33,968	10	5
Gain up to 31st March 1899	18,485	14	10
Gain	1,55,611	6	5
Total gain up to the end of 1899-1900	1,74,097	5	3

If the charges noted below are included, the actual gain up to date is reduced to Rs. 18,111:—

	RS.
A. Establishments for Gollahs and expenditure over storage and sale	57,750
B. Interest at 5 per cent. on capital cost of Gollahs and works	49,118
C. Upkeep of Gollahs at 5 per cent. of the capital cost	49,118
Total	1,55,986

125. In paragraph 132 of the report for 1898-99, the Board stated that the Superintendent, Government Museum, had 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 and that he had undertaken to work up and summarise the information obtained. He also suggested that detailed observations might be confined to nine important kinds of fish and that the information be collected provisionally for a period of 2 years. The particulars required were furnished to him by the local officers and he has recently reported to the Board that the evidence of the returns, though they have so far been an initial and experimental attempt, is sufficient to show that with more uniform care and accuracy at the various centres of observation, a valuable record of the movements of fishes and the condition of the fishing industry and community can be obtained. He has therefore recommended the continuance of the experiment and has made suggestions for the better maintenance of the records relating thereto. The Board has approved his suggestions and issued instructions to the local officers accordingly. A bulletin containing his first report on matters connected with this industry has recently issued. The Board is much obliged by Mr. Thurston's cordial assistance and advice.

CHAPTER X.—MISCELLANEOUS.

126. During the year 3,808 heaps were stored, of which 918 heaps or 24·10 per cent. were stored personally by Inspectors and Assistant Inspectors. Of the 918 heaps 87 or 2·28 per cent. of the total number stored were tested by Assistant Commissioners, 6 by check-weighment at the time of sales and the rest by re-storage.

127. Out of the balance of 2,890 heaps stored by Sub-Inspectors, 122 and 450 were tested by Inspectors and Assistant Inspectors, respectively, as detailed below:—

	Number check-weighed at the time of sales.	Number re-stored.
By Inspectors	59	63
By Assistant Inspectors	284	166

128. The total number tested during the year by Assistant Commissioners, Inspectors and Assistant Inspectors was thus 659 or 17·3 per cent. of the full number stored. The Board regrets to observe that the percentage was low in spite of the local officers' attention having been drawn by it to the strict instructions of Government in paragraph 13 of its order, No. 55, Revenue, dated 31st January 1898. Due notice has been taken of the conduct of the defaulting officers.

129. Two hundred and seventy four heaps out of the 659 above referred to were tested immediately after storage, 68 by Inspectors and 206 by Assistant Inspectors. No heaps of previous years were tested during the year.

130. The number of factories for the manufacture of crude saltpetre decreased from 1,895 to 1,244, the decrease being largest in the Trichinopoly Sub-division, and the number of refineries from 43 to 41. The fall in the former is stated to be due to the absence of rain and the want of proper formation of the saline efflorescence in consequence, and to the prevailing scarcity. The latter reason does not appear applicable.

131. The receipts on account of license-fees, fines, &c., amounted to Rs. 3,722-2-9 against Rs. 5,186 and the expenditure which consists solely of the pay of the officers employed for the supervision of the refineries, to Rs. 6,226-12-9 against Rs. 6,334-9-6 in the preceding year.

132. 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-division.	Circle.		Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn	
						of refined saltpetre to crude saltpetre expended.	of salt to crude saltpetre expended.
Cocanada ..	Ellore ..	1899-1900 ..	I. MDS. 590	I. MDS. 299	I. MDS. 165	50.68	27.96
		1898-99 ..	439	227	110	51.70	25.05
Masulipatam ..	Bezawada ..	1899-1900 ..	837	424	282	50.68	33.89
		1898-99 ..	1,213	560	377	46.16	31.08
Nellore ..	Narasaraopet ..	1899-1900 ..	1,917	589	621	30.72	32.39
		1898-99 ..	2,305	683	876	29.63	38.00
Bellary ..	Kanuparti ..	1899-1900 ..	2,369	670	1,227	28.28	51.79
		1898-99 ..	1,519	475	714	31.27	47.00
Arcot ..	Kurnool ..	1899-1900 ..	85	31	22	36.47	25.88
		1898-99 ..	195	97	32	49.75	16.41
Tinnevelly ..	Salem ..	1899-1900 ..	2,095	905	684	43.20	32.65
		1898-99 ..	2,008	811	702	40.38	34.96
	Srivilliputtūr ..	1899-1900 ..	744	310	338	41.66	45.43
		1898-99 ..	720	352	255	48.89	35.41
	Coimbatore ..	1899-1900 ..	5,775	2,085	1,899	36.10	32.88
		1898-99 ..	6,404	2,416	2,394	37.72	37.38
	Bhavāni ..	1899-1900 ..	2,689	906	825	33.69	30.68
		1898-99 ..	1,363	540	339	39.61	24.87
	Erode ..	1899-1900 ..	3,522	1,543	1,278	43.81	36.29
		1898-99 ..	4,386	1,789	1,593	40.78	36.32
Trichinopoly ..	North Trichinopoly.	1899-1900 ..	90	37	26	41.11	31.11
		1898-99 ..	200	75	90	37.50	45.00
	South Trichinopoly.	1899-1900 ..	10,679	3,791	4,240	35.60	39.71
		1898-99 ..	9,383	3,474	3,797	37.02	40.46
	Palni ..	1899-1900 ..	3,683	1,240	1,259	38.67	34.18
		1898-99 ..	3,423	1,278	1,382	37.33	40.37
	Madura ..	1899-1900 ..	942	356	420	37.79	44.58
		1898-99 ..	1,895	522	550	27.54	29.02
	Total ..	1899-1900 ..	38,017	13,186	13,288	36.61	36.89
		1898-99 ..	36,463	13,299	13,211	37.51	37.26

133. 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 1900-1901.

134. The mofussil records of the department are generally reported to be in good order. The special temporary establishment sanctioned for re-arranging the records of the Board's office under the disposal number system and referred to in paragraph 140 of the report for 1898-99 continued to do its work during the year under report and has shown fair progress. Search-fees to the amount of Rs. 56 were collected in the various offices.

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

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

137. In this regard, from its own observation and on the reports of the Division officers, the Board has reason to express its satisfaction. The Secretary, Assistant Secretary and Head office staff have continued to merit the Commissioner's full commendation; First Assistant, M.R.Ry. V. A. Anantarama Aiyar in particular, should be mentioned; and the Board is pleased to note that its scheme for a very necessary increase in the number and pay of the clerks is on the way to sanction.

The Senior Deputy Commissioner Mr J. H. Merriman has retired since the close of the year, but prior to this report, and it is fitting that the Board should here.

place on record its appreciation of the hard and thorough work he did for the department during the twenty years he has been connected with it as Assistant and Deputy Commissioner, and its regret at losing his services. His perfect acquaintance with the work, in field and in office, and the large share he had in the organisation and development of the department rendered him a capable and reliable, as he was a willing, referee and adviser to successive Commissioners. Regarding his work in the past year the Board would specially note the ability and diligence displayed in his reports on the Bombay methods of salt manufacture and on salt smuggling on the West Coast, to which special duty he was deputed in January 1900. These reports deserve high commendation for both Local and Imperial purposes. Government has already recorded its appreciation of his valuable services.

Two experienced Assistant Commissioners Messrs. Shawe and Ditmas retired by superannuation when the year closed; also four Inspectors Messrs. Mitchell, Warner, Story and Melson, and two Assistant Inspectors. Two Inspectors Messrs. P. Lakshmayya Nayudu and P. C. Jeyaram Chettiar died during the year, and Acting Assistant Commissioner Mr. S. A. McC Calder and Inspector Mr. W. E. Tremeneere shortly after it closed. There has been a consequent run of promotion in the department such as has not occurred for years.

The special work done by Assistant Commissioner M.R.Ry. A. Krishnasami Aiyangar Avargal, in editing the manuals deserves notice and approval.

The Assistant Commissioners and Inspectors have all done their best, with scarcely an exception, and deserve the Board's acknowledgments.

OFFICE OF THE BOARD OF REVENUE
SEPARATE REVENUE,
Madras, 27th August 1900.

(Signed) EDMUND MILLETT,
Assistant Secretary.

APPENDIX D.
STATEMENT showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900.

STATEMENT SHOWING THE ARRANGEMENTS MADE BY LICENSEES OF SALTWORKS											
Factory.	Total number of excise licenses shown in column 2 and 3 of the factory.	How many of the licenses shown in column 2 are—		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	
		Independent.	In the hands of capitalist.								
	2	3	4	5	6	7	8	9	10	11	
Sula ..	134	4	130	Messrs. Nallam Bhadrarao & Co. Palivala Ramamurti Palivala Ramalingaswami ..	Rs. A. P. 12 0 0	Rs. A. P. 12 9 0	Includes conveying and storing charges.	No	1. Good salt should be manufactured .. 2. Salt found to be bad either by officers of Government or by capitalists should be destroyed by the licensees at their own expense, no kudivaram being payable thereon.	Four years from 1st Jan. 1899.	
				2 Licensees should take measures to prevent the formation of spontaneous salt in their pans after the close of manufacture. 3. Licensees should take measures to prevent the formation of spontaneous salt in their pans after the close of manufacture. 4. Cost of all works and repairs to be executed according to rules should be borne by capitalists. 5. All licensees should work their pans without exception. 6. Any breaches of the above conditions will entail payment. 7. All salt manufactured should be transferred to capitalists. 8. Capitalists may sell the salt stored at any rate they like but should pay the duty and cess fixed by Government. 9. Licensees to transfer all salt manufactured for the consideration in col. 6. 10. Cases to be paid by capitalist. 11. Light salt to be manufactured; salt rejected by capitalist to be destroyed. 12. Capitalists to pay advances at Rs. 30 per acre in two instalments. 13. Capitalist to be paid 4 annas for every maund not transferred.							Two years (1900-1901).
Narapa ..	224	41	183	Sadi Gurusurthy Nayudu. Chennar Latabaaya .. Bachala Daniah .. Kari Appalarani .. Gujja Babaya .. Kari Yeranna .. Vengalala Ramaya .. Ch. Appanna .. Ch. Chinnu Ramasethi .. Gali Gurusurthy .. Kola Naydu .. Thirpara Jangam .. Pala Agasthi .. Vedera Athiredu .. Ch. Sothamaswami .. S. Chinniah ..	14 0 0 17 0 0 14 0 0 12 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0 14 0 0	9 6 0	The rate of Rs. 14 does not include conveying, storing and covering charges, but all other rates do.	No formal agreements ..	One year.		

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	How many of the licensees shown in column 2 are		Total number of excise licensees in the factory.	Indepen- dent.	In the hands of capitalists.	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
	1	2											3	4	5	6	7	8	9	10	11
Kuppali...	18	121	30	23	P. Naganna A. Yerranna K. Suryanarayana 4 Venkateshalingam V. Venkanna C. H. Balragi M. Appadu V. Paupadu K. Subbaravudu K. Prabhara Rao V. Nayudu B. Bangari Chetti K. Kuriah T. Appadu G. Vedaramiah D. Venkanna B. Venkateshalingam B. Appayya	Rs. A. P. 20 0 0	Rs. A. P. 9 0 0	Includes all the charges except the carriage of salt from the drying ground to platform for storage and covering of heaps on the drying ground.	No	1. The capitalists bear the cost of all expensive works required for the manufacture of salt. 2. The licensees are to give their salt to the capitalists and in default to pay them 4 annas for each maund otherwise disposed of.	One year.	
Kan...	67	31	13	1	Oriental Salt Company T. V. Narasimhaiah G. Ramesh D. V. Narasimhaiah M. Appalarasiah B. Sanyasi V. Venkanna	Rs. A. P. 18 0 0	Rs. A. P. 9 0 0	Excludes storing and covering charges.	No	Assessment and cess on salt pans should be paid by the licensees as also the cost of such maramat works as is not recovered in the form of cess. 1. All salt manufactured is to be made over to the capitalists. 2. If the salt is transferred to any other, a penalty of Rs. 5 per garce is to be paid to the capitalists.	Some two years and some three years.	
Bimlip...	31	31	13	1	Messrs. N. Padmanabam, Boda Raju and N. Dava Raju, three influential merchants of Cocanada, have formed themselves into a company and have entered into agreements with 193 of the licensees by which the latter have bound themselves to transfer all their salt at Rs. 360 to Rs. 370 for a heap of XX garce.	Rs. A. P. 18 0 0	Rs. A. P. 12 0 0	Yes	No	Messrs. N. Padmanabam, Boda Raju and N. Dava Raju, three influential merchants of Cocanada, have formed themselves into a company and have entered into agreements with 193 of the licensees by which the latter have bound themselves to transfer all their salt at Rs. 360 to Rs. 370 for a heap of XX garce.	Three years ending with 1900-1901 in the first three cases and one year (1899-1900) in the case of the last.	
Kan...	211	210	6	1	Messrs. N. Padmanabam, Boda Raju and N. Dava Raju, three influential merchants of Cocanada, have formed themselves into a company and have entered into agreements with 193 of the licensees by which the latter have bound themselves to transfer all their salt at Rs. 360 to Rs. 370 for a heap of XX garce.	Rs. A. P. 18 0 0	Rs. A. P. 12 0 0	Yes	No	Messrs. N. Padmanabam, Boda Raju and N. Dava Raju, three influential merchants of Cocanada, have formed themselves into a company and have entered into agreements with 193 of the licensees by which the latter have bound themselves to transfer all their salt at Rs. 360 to Rs. 370 for a heap of XX garce.	Three years ending with 1900-1901 in the first three cases and one year (1899-1900) in the case of the last.	
Jagannadpur...	1	1	1	1	Worked under a lease by Messrs. Hall, Wilson & Co., of Cocanada.	Rs. A. P. 18 0 0	Rs. A. P. 12 0 0	Yes	No	Messrs. N. Padmanabam, Boda Raju and N. Dava Raju, three influential merchants of Cocanada, have formed themselves into a company and have entered into agreements with 193 of the licensees by which the latter have bound themselves to transfer all their salt at Rs. 360 to Rs. 370 for a heap of XX garce.	Three years ending with 1900-1901 in the first three cases and one year (1899-1900) in the case of the last.	

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APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	How many of the		Total number of excise licenses in the factory.	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
	2	3								
1	2	3	4	5	6	7	8	9	10	11
Mogalturru ..	108	88	100	35 K. Tattiah alias Venkiah. 28 K. Ramanujiah .. 20 J. Venkiah .. 15 Katakam Setti Swami .. 17 G. Ramaswami .. 6 K. Ramanna .. 9 P. Jagayya .. 7 B. Subbaraidu .. 6 M. Venkatasudri .. 8 B. Venkatesudu .. 2 K. Venkatesami .. 2 K. Narasayya .. 2 K. V. Jagannatham .. 2 K. Paramasu .. 81 Masulipatnam Salt Company, Limited.	Rs. A. P. 20 0 0 30 0 0	10 0 0	Yes ..	No ..	No formal agreement. Capitalists advance money to licensees as loans and get their salt transferred at rates varying from Rs. 20 to Rs. 30 per garce with reference to the quality of the salt.	Ten seasons from 1895.
Manginapudi ..	81	..	..	12 0 0	10 0 0	Yes ..	No ..	No ..	1. Licensees should manufacture salt only every alternate year. 2. All salt manufactured should be transferred to the company. 3. Old stock was transferred to the company without deduction for wastage. 1. The company should take over all salt manufactured. 2. All repairs to works connected with manufacturing should be done by the licensees, other works being executed by the company. 1. Licensees should scrape good salt and deliver the same to the capitalist. 2. Capitalists should bear the cost of storing and covering salt.	Five years from May 1895.
Nizampatam ..	112	9	103	13 8 0	10 0 0	Yes ..	No ..	No ..	1. Licensees should manufacture salt only every alternate year. 2. All salt manufactured should be transferred to the company. 3. Old stock was transferred to the company without deduction for wastage. 1. The company should take over all salt manufactured. 2. All repairs to works connected with manufacturing should be done by the licensees, other works being executed by the company. 1. Licensees should scrape good salt and deliver the same to the capitalist. 2. Capitalists should bear the cost of storing and covering salt.	Five years from May 1895.
Kanuparti ..	48	2	46	11 4 0	9 8 0	No ..	No ..	No ..	1. Licensees should manufacture salt only every alternate year. 2. All salt manufactured should be transferred to the company. 3. Old stock was transferred to the company without deduction for wastage. 1. The company should take over all salt manufactured. 2. All repairs to works connected with manufacturing should be done by the licensees, other works being executed by the company. 1. Licensees should scrape good salt and deliver the same to the capitalist. 2. Capitalists should bear the cost of storing and covering salt.	Five years from May 1895.

* These licensees, in contravention of the terms of the agreements, transact business on their own behalf as the company refrain from paying advances to enable them to carry on manufacture.
+ The company is managed by a receiver appointed by the District Judge owing to disunion among the partners.
† Twenty-eight out of the 46 dependent licensees have agreed orally to hand over all salt manufactured by them in satisfaction of the debts due by them to the capitalist, 14 have mortgaged their patta executing regular documents, 2 are bound by cove and the remaining 2 though not in debt to the capitalist have orally agreed to transfer their salt receiving kudivaram therefor.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	How many of the		Total number of excise licenses in the factory.	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
	2	3								
1	2	3	4	5	6	7	8	9	10	11
Pahala ..	161	7	144	44* Licensee No. 144, Talur Varadaya. Licensee No. 3, Annala Setti Venkatesubrahman.	16 0 0 17 0 0	9 0 0	Yes ..	No ..	No formal agreements. Licensees transferred their salt to the capitalist for the prices in column 6. 1. Licensees should scrape good salt. 2. All salt manufactured by them should be transferred to the capitalist. 3. The capitalist should advance money for salt manufacture, charging interest therefor.	Ten years from 1895.
Iskapalle ..	137	30	107	Madali Kanibh Chetty .. Retala Balarama Reddi ..	12 0 0 12 0 0	12 8 0	Includes conveying charges and the cost of covering materials.	No ..	There are no agreements between capitalists (b) and (c) and their dependent licensees. The conditions of the agreement of the other dependent licensees with capitalist (d) are :— (1) The licensees should give all their salt for 10 years from 1897. (2) The capitalist should pay an advance of Rs. 9 per garce without interest before commencement of manufacture. (3) The licensees should destroy all the salt rejected by the capitalist's establishment. (4) They should transfer their salt within a month of storage, failing which they should pay for the loss which the capitalist may incur on that account at the rate of Rs. 2 per maund.	Ten years from 1897.
Krishnapatnam ..	194	4	192	Velugoti Muthukrishna Yachendra Bahadur. (c)	15 0 0	..	..	..	There are no agreements between capitalists (b) and (c) and their dependent licensees. The conditions of the agreement of the other dependent licensees with capitalist (d) are :— (1) The licensees should give all their salt for 10 years from 1897. (2) The capitalist should pay an advance of Rs. 9 per garce without interest before commencement of manufacture. (3) The licensees should destroy all the salt rejected by the capitalist's establishment. (4) They should transfer their salt within a month of storage, failing which they should pay for the loss which the capitalist may incur on that account at the rate of Rs. 2 per maund.	Ten years from 1897.
Krishnapatnam extension No. 1.	148	5	133	Velugoti Muthukrishna Yachendra Bahadur. (c)	15 0 0	11 8 0	Yes ..	No ..	There are no agreements between capitalists (b) and (c) and their dependent licensees. The conditions of the agreement of the other dependent licensees with capitalist (d) are :— (1) The licensees should give all their salt for 10 years from 1897. (2) The capitalist should pay an advance of Rs. 9 per garce without interest before commencement of manufacture. (3) The licensees should destroy all the salt rejected by the capitalist's establishment. (4) They should transfer their salt within a month of storage, failing which they should pay for the loss which the capitalist may incur on that account at the rate of Rs. 2 per maund.	Ten years from 1897.
Krishnapatnam extension No. II.	97	5	92	I. Subbarama Reddi (d) .. Velugoti Muthukrishna Yachendra Bahadur. (c) I. Subbarama Reddi (d) ..	14 0 0	..	..	..	There are no agreements between capitalists (b) and (c) and their dependent licensees. The conditions of the agreement of the other dependent licensees with capitalist (d) are :— (1) The licensees should give all their salt for 10 years from 1897. (2) The capitalist should pay an advance of Rs. 9 per garce without interest before commencement of manufacture. (3) The licensees should destroy all the salt rejected by the capitalist's establishment. (4) They should transfer their salt within a month of storage, failing which they should pay for the loss which the capitalist may incur on that account at the rate of Rs. 2 per maund.	Ten years from 1897.

* Includes 7 licensees dependent also on the second of the capitalists in column 4 and 2 dependent on all the three capitalists.
† Eighty-two of these are bound by written agreements and 16 by oral ones.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	
1	2	3	4	5	6	7	8	9	10	11
Tada ..	85	85	..	..	Rs. A. P.	..	..	..	..	..
Kattur (a) ..	7	7	..	..	..	..	..	..	..	..
Pulidivak (a) ..	5	5	..	..	..	..	..	..	..	..
Attiput (a) ..	5	5	..	..	..	..	..	..	..	..
Vallur (a) ..	10	10	..	..	..	..	..	..	..	..
Vedasamangudi ..	80	80	..	..	..	..	..	..	..	..
Covelong ..	277	55	222	Oriental Salt Company ..	10 0 0	13 3 0 and 12 7 0	Yes ..	1. The licensees should deliver all salt manufactured to the Company. 2. The salt should be up to sample. 3. The agreement can be terminated at a month's notice. 4. The Company agree to pay cess on salt removed. The four licensees dependent on Messrs. Binny & Co. pay the firm a commission of 6 pices per maund of salt sold. The firm advances to licensees Rs. 4 per garce soon after salt is transferred in its name subject to subsequent adjustment from the cost price of salt to be paid to the same in the manner referred to above.	Seven years from 1st January 1900.	
Cheyor ..	60	34	26	Messrs. Binny & Co. Sons.	..	6 5 0 15 7 0 22 5 0 22 6 0 and 25 12 0	..	..	..	..
Chunampet ..	26	26	..	..	..	..	..	..	..	..
Nerkunam ..	54	54	..	13 Arunachalam Chetty & Co.	25 0 0 to 28 0 0 24 0 0	..	..	..	..	..
Cuddalore ..	35	4	31	S. M. Subbaraya Chetty ..	28 0 0 24 0 0	10 0 0	No ..	No written agreements but only oral, under which the capitalists bear all charges on account of conveying, storing and covering and cost of repairs to works.	One year.	
Manambadi ..	1	1	..	5 Kandasami Chetty ..	26 0 0 22 0 0	..	..	..	..	..
				5 Periathamby Chetty ..	23 0 0	..	..	..	..	..

Two of the licensees have also received takkavi at Rs. 20 per garce subject also to subsequent adjustment of the same in the manner referred to above.

The twelve licensees in the hands of Messrs. Alavantharai and Sons have transferred their salt to the firm under the commission system; eight of them, however, have received takkavi at Rs. 50 per garce and the remaining four at Rs. 30 per garce in addition to the loans outstanding against them. The commission in the former case is Rs. 4-12-0 per garce and that in the latter varies from Rs. 9-8-0 to Rs. 11-5-6 per garce.

Worked under a lease by Messrs. Parry & Co.

Worked under a lease by Messrs. Parry & Co.
(c) These are not regular excise factories. A few of the old licensees of these are still clinging to the excise system.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Statement showing the arrangements made by											
Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system.)	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	
		Independ-ent.	In the hands of capitalists.								
1	2	3	4	5	6	7	8	9	10	11	
Noidavasal ..	50	50	..	..	Rs. A. P.	Rs. A. P.	All the licensees are working independently of capitalists.				One year.
Tanquebar ..	21	6	15	3 Kothanda Ramasami Naidu & Co. (a) 12 Govindasami Pillay & Co. (b)	22 8 0 No kudivaram fixed— vide column 10.	11 14 0	Yes ..	No ..	(a) No written agreements but only oral ones under which the licensees transfer their salt to the capitalist receiving kudivaram. (b) Some of the licensees have joined together and formed into a company. They transfer their salt to the company. The net profits are divided at the beginning of every month among all the twelve licensees who form the company in proportion to the quantity stored by each. It is only the four companies that have entered into agreements with their dependant licensees under which the latter are bound to make over all salt manufactured to the former.	..	
Kegayalam ..	86	17	69	9 Dharma Raja Iyer & Co. 10 Chockalingam Pillay & Co. 12 Govindasami Naik & Co. 6 Mastappa Rowther & Co. 4 Ramasamy Iyer .. 5 Gopala Iyer .. 11 Thulasi Iyer .. 12 Subramania Pillay .. 11 R. Ramasami Iyer .. 12 Annasa Rowther .. V. Subramania Pillay .. Sadasayappa Chetty .. Ponnusami Oduyar ..	18 0 0 to 23 0 0 and 23 0 0 to 28 0 0	10 10 0	Rates from Rs. 28 to Rs. 23 include and those from Rs. 18 to Rs. 23 exclude.	No ..	One year (1899-1900).		
Vellamanyam ..	62	8	54	15 Ramasamy .. 10 Manickam .. 8 Paleypan .. 3 Palaniappan .. 7 Vethia Thevan .. 4 Kalyana Sundaram Pillay ..	12 0 0 to 14 0 0	10 10 0	Rates from Rupees 7-8-6 to Rs. 12 exclude and those from Rs. 12 to Rs. 18 include.	No ..	No formal written agreement. Licensees transfer their salt to any capitalist they like receiving kudivaram ranging from Rs. 12 to Rs. 18 according to quality. Some licensees also obtain loans from capitalists binding themselves to deliver all salt manufactured at rates of kudivaram ranging from Rs. 7-8-0 to Rs. 12. No written agreement. The few licensees in column 4 transfer their salt to the capitalists to clear off their old debts.	..	
Thambikkallavankotal ..	210	163	47	..	..	..	Yes ..	No ..	..	..	

Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are—		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
		Independent.	In the hands of capitalists.							
1	2	3	4	5	6	7	8	9	10	11
Adirampattam..	51	24	27	Olagnatha Chetty .. Kalyana Sundaram Pillay .. S. S. Sivasubramania .. M. Chetty .. A. Ramasami Pillay ..	Rs. A. P. 12 8 0 18 0 0	Rs. A. P. 10 10 0	Yes ..	No ..	No written agreement. Licensees in column 4 being poor are unable to transact business themselves and so transfer their salt to capitalists. The capitalist element is reported to be gradually declining as even petty licensees find it easy to dispose of their salt through brokers.	..
Maglanthottai ..	32	32	..	..	..	..	..	..	..	..
Therthandatham ..	39	39	..	..	..	..	..	..	..	..
Vattanam ..	50	50	..	..	..	..	..	..	..	..
Morekolam ..	38	38	..	..	..	..	..	..	..	..
Mutirugunadapattam ..	75	75	..	..	..	..	..	..	..	..
Araadi ..	56	14	42	A. R. Hajee Fakir Mahomed Sait and Sons.	..	..	..	..	..	..
Levingapuram ..	109	109	..	A. R. Hajee Fakir Mahomed Sait and Sons.	..	..	..	..	..	..
Serandakulam ..	165	165	..	..	..	..	..	..	..	..
Tuticorn ..	..	..	..	..	..	..	..	..	..	..

Licensees getting in lieu fixed annual rents therefor in fixed instalments and the rent being payable irrespective of there being any transaction at the factory or not.

2. The capitalist shall pay interest at 12 per cent. per annum on rent overdue from date of notice of demand served by the licensee.

3. On the expiration of the present lease, the capitalist has the option of renewing it on the same terms.

4. In the event of not renewing the lease, the capitalist should, be permitted till 31st December 1896 to continue sales of the salt manufactured during the period of the lease, and salt not sold within that period should be handed back to the licensee at a cost of 1 anna per mstrand.

5. The licensee should on getting back the pans, not sell in 1896 the salt that may be manufactured by him that year unless all the salt manufactured by the capitalist during the period of the lease is sold off. Failure to observe this condition will entail on the licensee the payment to the capitalist of Rs. 8 per each mstrand of salt so sold during the period of the lease is sold off. Failure to observe this condition will entail on the licensee the payment to the capitalist of Rs. 8 per each mstrand of salt so sold during the period of the lease is sold off.

6. The pans should be handed back to the licensee on the expiry of the lease with no liability to Government on account of cess.

7. The capitalist should be liable for all loss or damage to the licensee in respect of his right to his pans if such is brought on by his (capitalist's) default to comply with the orders of the department.

Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are—		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
		Independent.	In the hands of capitalists.							
1	2	3	4	5	6	7	8	9	10	11
Levingapuram ..	165	109	56	Periasethi Salt Company.	..	..	..	..	..	..
Serandakulam ..	..	..	..	..	..	..	..	..	..	..
Tuticorn ..	..	..	..	..	..	..	..	..	..	..
Kayalpattam ..	128	11	117	..	..	..	..	..	..	..
Arumugandri ..	1	1	..	..	..	..	..	..	..	..
Kulasekharapattam ..	84	84	..	..	..	..	..	..	..	..
Kerapur ..	25	25	..	..	..	..	..	..	..	..
Kuttagudi ..	..	..	..	..	..	..	..	..	..	..

Worked by Dr. Dhanaoti Raju's heirs on a lease for 20 years from 1887-88.

Conditions of the agreement with capitalist B.

1. Licensees pay an admission fee of Rs. 8 and execute a general power of attorney in the name of the President of the Company to transact all business so long as the company exists.

2. Licensees are to be paid kudivaram in proportion to the salt sold or to the number of pans worked at such times and places as may be fixed by the directors.

3. Licensees are to be paid kudivaram in proportion to the salt sold or to the number of pans worked at such times and places as may be fixed by the directors.

4. Over and above the kudivaram, the members to get also a share of the profits.

5. The capitalists to transfer all the salt manufactured to the capitalists in column 5 and receive as kudivaram therefor the net profits in proportion to the salt transferred.

6. The capitalists to limit expenditure on account of establishments, etc., to 8 pice per mstrand of salt.

7. Licensees to be free to sever connection for failure of proper payment of kudivaram.

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APPENDIX F.

STATEMENT showing the price of salt per rupee in aers of 80 tolas at the head-quarter stations of the several districts on the last day of the fortnight ending with 15th and on the last day of each month in 1899-1900.

Districts.	April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.		Average.
	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	
1. Ganjam	10-0	10-0	10-0	10-0	10-0	10-0	10-0	10-0	9-6	9-6	9-6	9-6	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-1
2. Vizagapatnam	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2
3. Giddalur	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1
4. Kistna	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3
5. Kurnool	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4
6. Bellary	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5	12-5
7. Anantapur	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8
8. Cuddapah	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5
9. Nellore	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2
10. Madras	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9
11. Chingleput	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3	13-3
12. South Arcot	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2	13-2
13. North Arcot	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1
14. Salem	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3
15. Coimbatore	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7
16. Trichinopoly	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0
17. Tanjore	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9
18. Madras	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1
19. Tinnevely	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6
20. Nilgiris	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6
21. Malabar	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8
22. South Canara	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9

B = Bombay salt.

M = Madras salt.

G = Goa salt.

N = Negapatam salt.

V = Védaranyam salt.

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900.

APPENDIX G.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900.

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.		Government.		Excise.	
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam (including extension)	611,431	611,431	..	..	207,986	..	14	..	208,000	..	..	..
Saria	102,298	449,514	..	..	..	..	..	..	..	..	..	..
Narpada	113,101	596,547	..	..	..	..	..	..	..	..	..	..
Calingsapatam	240,692	131	240,813	..	285,364	..	34	..	285,398	..	..	..
Kappili	130	9,204	7,079	..	..	..	..	..	81,451	..	..	..
Konada	..	14,770	16,085	..	..	..	..	..	40,500	..	..	..
Bimlipatam	..	251,470	419,113	..	..	..	..	..	115,328	..	..	..
Karam	167,643	91,570	..	..	..	..	..	..	186,427	..	..	..
Balascheru	91,570	..	..	..	..	..	..	..	..	..	..	..
Polavarum	28,200	..	..	..	..	..	..	..	..	..	..	..
Total	1,355,370	1,209,604	2,564,974	..	556,623	..	61	8,354	560,028	771,297	11,099	126,592
Penguduru	287,181	272,794	559,975	..	..	..	..	..	223,115	..	..	..
Jagannathpur	..	..	868	..	..	..	..	..	..	..	..	..
Mogalturra	1,614	21,388	23,002	..	..	..	..	..	108,123	..	..	..
Total	288,795	294,050	583,845	..	..	..	..	..	401,194	..	..	..
Pandara	2,490	2,490	..	..	..	..	..	..	..	..	..	..
Manginapudi	153	249,815	249,968	..	..	..	..	..	157,636	..	..	..
Niampatam	280	78,739	79,069	..	..	..	..	..	69,294	..	..	..
Total	2,873	323,654	326,427	..	..	..	..	..	226,980	..	..	..

(a) Includes 81,899 maunds of crushed salt and 17,108 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
(b) Quantity received from Calingsapatam for fish-curing purposes.
(c) Quantity received from Karasa for fish-curing purposes.
(d) Includes 123 maunds gain by weighing and 27,358 maunds of crushed salt and 4,404 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
(e) Group of spontaneous salt and includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

Factory or Depot.	EXPENDED DURING THE YEAR.										BALANCE IN HAND INCLUDING THE WASTAGES TO BE WRITTEN OFF.	
	Government.					Excise.					Government.	
	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.
Ganjam (including extension)	560,764	1,463	..	..	..	33,947	586,171	..	..	..	..	..
Saria	22,838	2,065	..	..	..	3,972	28,966	86,291	..	..	..	..
Narpada	166,645	1,877	..	..	..	900	66,030	277,658	..	..	..	..
Calingsapatam	..	1,419	..	..	..	9,469	177,686	..	..	..	..	..
Kappili	..	196	..	..	..	..	223	71,133	..	..	..	..
Konada	..	..	..	..	..	..	..	33,354	..	..	..	..
Bimlipatam	..	3,345	..	..	..	..	..	38,277	..	..	..	..
Karam	87,056	382	..	..	..	10,484	101,124	..	..	..	..	..
Balascheru	89,012	1,084	..	..	..	5,993	96,089	..	..	..	..	..
Polavarum	32,213	865	..	..	..	2,089	35,177	..	..	..	..	..
Total	1,011,881	12,686	..	..	..	66,892	1,094,613	685,189	13,146	162,272	34,842	895,449
Penguduru	100,261	4,124	1,080	..	..	14,308	119,673	209,006	..	..	..	..
Jagannathpur	..	..	..	..	..	..	..	..	..	..	..	..
Mogalturra	..	..	..	..	..	..	..	..	..	..	..	..
Total	100,261	4,124	1,080	..	..	14,308	119,673	209,006	..	..	..	..
Pandara	..	..	..	..	..	..	..	..	..	..	..	..
Manginapudi	..	..	..	..	..	..	..	..	..	..	..	..
Niampatam	..	..	..	..	..	..	..	..	..	..	..	..
Total	..	..	..	..	..	..	..	..	..	..	..	..

(a) Quantity sent to Kappili for fish-curing purposes.
(b) Includes 12,200 maunds of untreated salt weighed in and issued direct from the drying ground and 27,062 maunds of salt issued from heaps to the Oriental Salt Company for treatment.
(c) Quantity sent to Kappili for fish-curing purposes.
(d) Quantity sent to Kappili for fish-curing purposes.
(e) Quantity sent to Kappili for fish-curing purposes.
(f) Quantity sent to Kappili for fish-curing purposes.
(g) Quantity sent to Kappili for fish-curing purposes.
(h) Quantity sent to Kappili for fish-curing purposes.
(i) Quantity sent to Kappili for fish-curing purposes.
(j) Quantity sent to Kappili for fish-curing purposes.
(k) Quantity sent to Kappili for fish-curing purposes.
(l) Quantity sent to Kappili for fish-curing purposes.
(m) Quantity sent to Kappili for fish-curing purposes.
(n) Quantity sent to Kappili for fish-curing purposes.
(o) Quantity sent to Kappili for fish-curing purposes.
(p) Quantity sent to Kappili for fish-curing purposes.
(q) Quantity sent to Kappili for fish-curing purposes.
(r) Quantity sent to Kappili for fish-curing purposes.
(s) Quantity sent to Kappili for fish-curing purposes.
(t) Quantity sent to Kappili for fish-curing purposes.
(u) Quantity sent to Kappili for fish-curing purposes.
(v) Quantity sent to Kappili for fish-curing purposes.
(w) Quantity sent to Kappili for fish-curing purposes.
(x) Quantity sent to Kappili for fish-curing purposes.
(y) Quantity sent to Kappili for fish-curing purposes.
(z) Quantity sent to Kappili for fish-curing purposes.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

Factory or Depot.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.					
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGE TO BE WRITTEN OFF.					GOVERNMENT.					Grand total, Government and Excise.	Excise.	Government.	Grand total.		
	Government.	Excise.	Total.	Received from other Sub-divisions.	Gain by re-weighing.	Miscellaneous.	Total.	Received from licensees.	Remnant heaps re-stored.	Miscellaneous.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
EAST COAST—cont.																
Tinnevely Sub-division—cont.																
Keranur ..	63	97,086	97,149	..	..	..	..	..	168,214	..	(c)	168,216	168,216	(c)	1,063	264,312
Kuleskarapatnam ..	1,483	26,004	27,487	..	..	..	..	..	9,418	..	..	9,418	9,418	..	1,483	35,422
Kuttanguli..	836	19,162	19,998	..	..	..	..	..	12,247	..	..	12,247	12,247	(d)	4,180	28,065
Total ..	144,686	1,302,663	1,447,349	93,410	..	..	5,280	98,680	1,681,826	1,653	14,974	1,698,461	1,797,141	248,265	2,996,225	3,244,490
Total of the East Coast ..	4,798,700	5,741,988	10,540,688	2,265,547	..	74	147,251	2,412,872	4,981,397	14,462	187,137	5,182,996	7,595,868	3,685,355	5,354,906	9,049,261

WEST COAST.																
<i>Calicut Sub-division.</i>																
Udipi (Old Coondapoor) ..	7,021	..	7,021	..	16,400	76	6,200	22,676	..	..	..	..	..	22,676	29,697	29,697
Mangalore ..	16,150	..	16,150	..	..	84	..	8,082	..	..	..	..	..	8,082	24,232	24,232
Telicherry ..	47,312	..	47,312	..	14,434	45	801	15,280	..	..	..	..	..	15,280	62,592	62,592
Calicut ..	27,860	..	27,860	..	5,556	..	160	5,716	..	..	..	..	..	5,716	33,576	33,576
Beypore ..	54,011	..	54,011	..	..	129	2	53,013	..	..	..	..	..	53,013	107,024	107,024
Ponnani ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total of the West Coast ..	152,354	..	152,354	..	..	334	7,163	104,767	..	..	..	..	..	104,767	257,121	257,121
Total of the Presidency ..	4,951,054	5,741,988	10,693,042	2,265,547	..	408	154,414	2,517,639	4,981,397	14,462	187,137	5,182,996	7,700,636	3,942,476	5,354,906	9,297,882
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,216,557
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,690
Grand Total ..	4,951,054	5,741,988	10,693,042	2,265,547	..	408	154,414	2,517,639	4,981,397	14,462	187,137	5,182,996	8,919,882	..	..	10,516,629

(a) Gain by weighing.
(b) Includes 900 maunds purchased from the Excise licensees for fish-curing purposes.
(c) Includes 244 .. do.
(d) Includes 2,200 maunds received from Mangalore and 4,000 maunds from Tellicherry.
(e) Includes 2,200 maunds reported to have been lost in the sea during transit, the value of which has been recovered.
(f) Includes 3 maunds reported to have been lost in the sea during transit, the value of which has been recovered.
(g) Includes 800 maunds of Bombay salt purchased locally to supply the French Government and 1 maund wrongly issued to a fish-curer and taken back to stock.
(h) Collected as sweepings in the vessel that carried the salt consignments.
(i) Excludes 4 maunds reported to have been lost in transit.
(j) Adjustment made to rectify certain error in stock.
(k) Includes 8,332 maunds transported from the Tinnevely sub-division during 1899-90, and excludes 17,800 maunds received after dispatch from the Tinnevely sub-division during 1899-90, which were reported to have been shipped in April 1900, but were not actually shipped until May 1900, and which the quantity was loaded had to return to Tuticorin encountering severe storm, and 6 maunds reported to have been lost in transit.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

Factory or Depot.	EXPENDED DURING THE YEAR.										BALANCE IN HAND INCLUDING THE WASTAGE TO BE WRITTEN OFF.	
	GOVERNMENT.					EXCISE.					Government.	Total.
	Home and Inland consumption.	Fish-curing.	Sold to French Government.	Sent to other Sub-divisions.	Wastage written off.	Home and Inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13
EAST COAST—cont.												
<i>Tinnevely Sub-division—cont.</i>												
Keranur ..	..	..	..	..	..	..	..	..	..	..	..	..
Kuleskarapatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
Kuttanguli ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	40	12,151	..	..	..	140,910	1,270,687	515,693	8,859	1,846,818	107,355	1,954,173
Total of the East Coast ..	3,029,148	43,797	42,474	..	20,146	288,428	3,538,831	4,357,114	357,630	5,557,904	9,096,295	5,354,906

WEST COAST.												
<i>Calicut Sub-division.</i>												
Udipi (Old Coondapoor) ..	..	..	..	..	..	..	..	..	..	..	..	..
Mangalore ..	..	..	..	..	..	..	..	..	..	..	..	..
Telicherry ..	..	..	..	..	..	..	..	..	..	..	..	..
Calicut ..	..	..	..	..	..	..	..	..	..	..	..	..
Beypore ..	..	..	..	..	..	..	..	..	..	..	..	..
Ponnani ..	..	..	..	..	..	..	..	..	..	..	..	..
Total of the West Coast ..	148,188	1,750	..	..	7,031	160,098	..	..	..	..	160,098	97,023
Total of the Presidency ..	3,029,148	44,544	42,474	116,400	27,177	288,528	3,538,831	4,357,114	357,630	5,557,904	9,096,295	5,354,906
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	3,029,148	191,955	44,924	116,400	27,177	288,528	3,538,831	4,357,114	357,630	5,557,904	9,096,295	5,354,906

(a) Destroyed under the rule regarding the remnants in paragraph 75 of the Salt Manual.
(b) Adjustment made to rectify certain error in stock.
(c) Includes 2,200 maunds sent to Udipi and 394 maunds adjusted to rectify certain error in stock.
(d) Includes 2,200 maunds sent to Udipi and 394 maunds adjusted to rectify certain error in stock.
(e) Includes 2,200 maunds sent to Udipi and 394 maunds adjusted to rectify certain error in stock.
(f) Includes 2,200 maunds sent to Udipi and 394 maunds adjusted to rectify certain error in stock.
(g) Includes 2,200 maunds sent to Udipi and 394 maunds adjusted to rectify certain error in stock.

APPENDIX H.

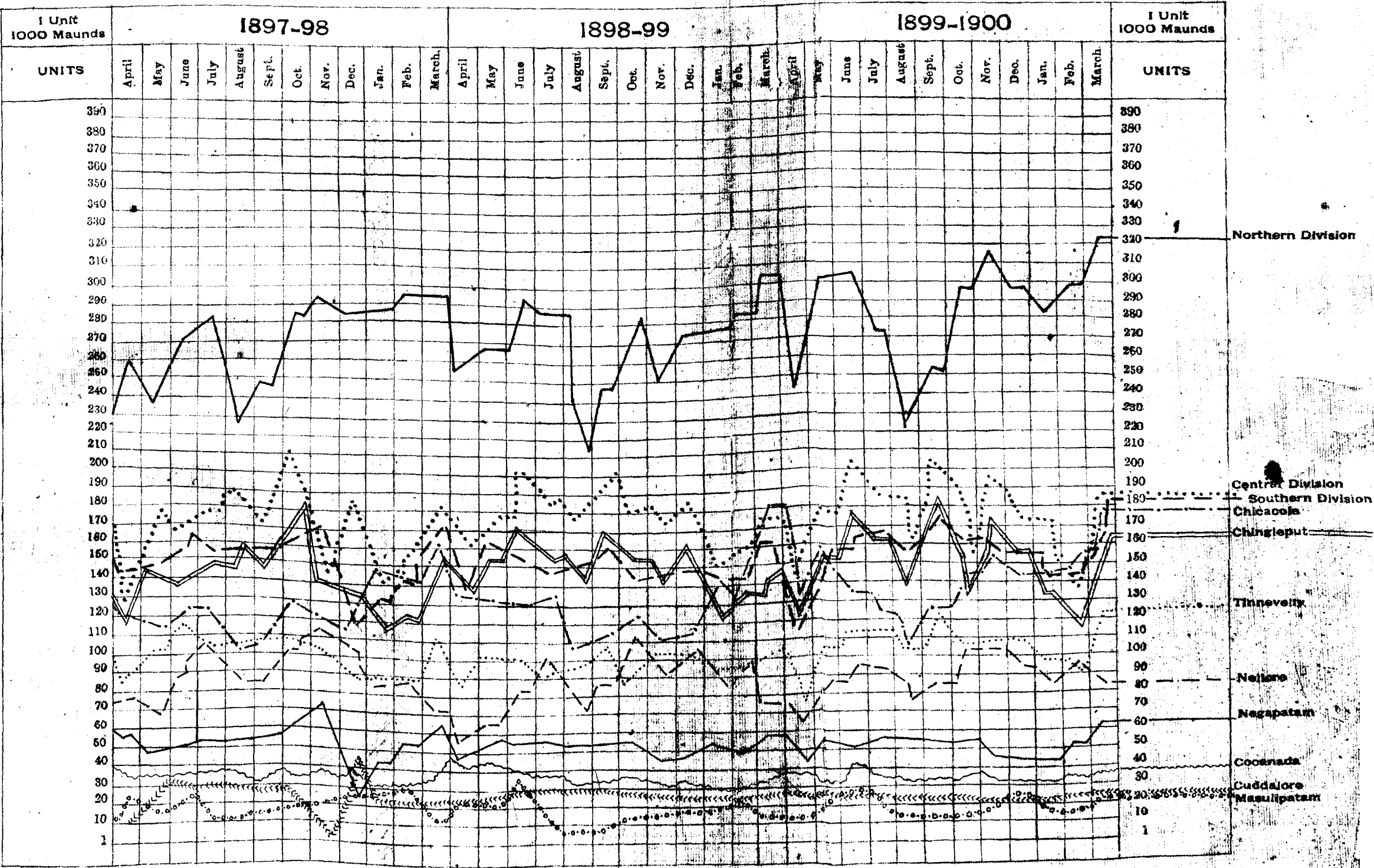
STATEMENT showing Duty-paid and Duty-bearing Salt imported by sea and cleared in the Madras Presidency in 1899-1900.

Sub-division.	Port or district of import.	AS PER MANIFESTS FROM		Total as per manifest.	WASTAGE DISCOVERED.		Actual quantity imported.
		Bombay.	Other ports.		Quantity.	Percentage.	
1	2	3	4	5	6	7	8
Duty-paid imports (by sea).							
Chingleput.	Madras	1. MDS. 244	1. MDS. 120	1. MDS. 364	1. MDS. ..	1. MDS. 384	
	Baindar (South Canara district) ..	1,968	29,055	31,023	540	1.74	30,483
	Coondapoor do. ..	1,054	45,465	46,519	523	1.12	45,996
	Hangarkotta do. ..	2,266	2,038	4,304	64	1.48	4,240
	Malpe do. ..	191,842	..	191,842	3,784	1.96	188,058
	Mangalore do. ..	8,334	..	8,334	68	0.79	8,266
	Mulki do. ..	2,378	80,424	82,802	1,774	2.14	81,028
Calicut ..	Cannanore (Malabar district) ..	72,148	72,148	1,559	2.16	70,589	
	Tellicherry do. ..	..	34,948	34,948	797	2.16	33,311
	Badagara do. ..	..	2,088	2,088	5	0.23	2,083
	Quilandi do. ..	..	401,539	401,539	5,349	1.14	185,890
	Calicut do. ..	7,445	56,752	64,197	1,044	1.62	63,153
	Beyapore do. ..	11,059	191,506	202,565	9,934	4.90	192,631
	Ponnani do. ..	..	2,774	2,774	50	1.80	2,724
	Cochin do. ..	..	..	..	..	..	..
	Total ..	226,346	1,015,618	1,241,964	25,771	2.075	1,216,193
	Total, Duty-paid ..	226,590	1,015,738	1,242,328	25,771	2.075	1,216,557
Duty-bearing imports (by sea).							
Chicacole ..	Ganjam	..	..	..	..	..	1
	Vizagapatam	..	..	..	..	..	12
Chingleput ..	Madras	..	..	..	..	..	2,619
Tinnevely ..	Tuticorin	..	..	..	..	..	16
	Mangalore	..	..	..	..	..	14
Calicut ..	Calicut	..	..	..	..	..	17
	Cochin	..	..	..	..	..	6
	Total ..	..	..	..	..	..	† 2,686
Duty-bearing imports (by land).							
Cuddalore ..	Cuddalore	..	..	..	..	..	5
	Grand Total ..	..	..	..	..	..	1,219,247

* Includes .. } 4,845 maunds on which duty was collected being the excess on which duty was leviable according to export rules.
† Excludes .. }

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

Northern, Central & Southern Divisions



Chicacole Chingleput Northern Division
Cocanada Cuddalore Central Division
Masulipatam Negapatam Southern Division
Nellore Tinnevely

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 1899-1900.

STATEMENT showing the particulars of primary wastes.																	
Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Centage of net difference.	At prime cost.	At monopoly price.	VALUE OF NET DIFFERENCE.	
			Centage of wastage.		Stored contents.	Amount of waste- age.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.							
			Maximum.	Minimum.													Maximum.	Minimum.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-division.																	
Tanjore	240	1896-97	36	L. MDS. 86,400	L. MDS. 6,364	10-58	4-75	7-36	..	..	..	..	L. MDS. 86,400	6,364	7-36	..	..
		1897-98	97	232,800	13,336	10-08	2-68	5-72	..	..	..	..	232,800	13,336	5-72	..	..
		1898-99	86	206,400	13,458	9-75	3-33	6-52	..	..	..	..	206,400	13,458	6-52	..	..
		1899-1900.	19	42,156	1,278	7-79	0-25	3-03	2	4,800	14	0-29	46,966	1,264	2-69	..	..
Government	240	..	238	567,756	34,436	..	..	6-06	2	4,800	14	0-29	572,556	34,422	6-01	6,454 2 0	92,509 2 0
Surla	38	1896-97	21	50,400	3,903	9-91	6-08	7-74	..	..	..	..	50,400	3,903	7-74	..	..
		1897-98	10	24,000	1,247	9-00	3-75	5-19	..	..	..	..	24,000	1,247	5-19	..	..
		1898-99	7	16,800	723	5-91	2-46	4-30	..	..	..	..	16,800	723	4-30	..	..
		..	38	91,200	5,873	..	..	6-43	..	..	..	..	91,200	5,873	6-43	..	11,682 8 0
Excise	13	1895-96	7	16,800	2,670	19-58	11-75	15-89	..	..	..	..	16,800	2,670	15-89	..	..
		1896-97	6	13,224	1,302	14-60	7-00	9-84	..	..	..	..	13,224	1,302	9-84	..	..
		..	13	30,024	3,972	..	..	13-22	..	..	..	..	30,024	3,972	13-22	744 12 0	10,674 12 0
		Total	51	121,224	9,845	..	..	9-12	..	..	..	..	121,224	9,845	8-12	744 12 0	2,337 4 0
Karpada	115	1898-99	70	166,170	9,718	10-6	0-33	5-84	..	..	..	..	166,170	9,718	5-84	..	..
		1899-1900	45	108,000	3,753	8-41	0-33	3-47	..	..	..	..	108,000	3,753	3-47	..	..
		..	115	274,170	13,471	..	..	4-91	..	..	..	..	274,170	13,471	4-91	..	33,677 8 0
		..	115	274,170	13,471	..	..	4-91	..	..	..	..	274,170	13,471	4-91	..	33,677 8 0
Excise	28	1896-97	27	62,984	1,130	5-47	0-08	1-79	1	2,400	2	0-08	65,384	1,128	1-72	211 8 0	3,031 8 0
		..	143	337,154	14,601	..	..	4-33	1	2,400	2	0-08	339,554	14,599	4-29	211 8 0	36,709 0 0
		..	143	337,154	14,601	..	..	4-33	1	2,400	2	0-08	339,554	14,599	4-29	211 8 0	36,709 0 0
		Total	143	337,154	14,601	..	..	4-33	1	2,400	2	0-08	339,554	14,599	4-29	211 8 0	36,709 0 0
Calingapatam	83	1890-91	2	4,800	420	9-04	8-41	8-75	..	..	..	..	4,800	420	8-75	..	..
		1894-95	3	7,200	784	12-3	9-00	10-8	..	..	..	..	7,200	784	10-8	..	..
		1895-96	8	17,488	1,736	15-95	8-16	9-92	..	..	..	..	17,488	1,736	9-92	..	..
		1896-97	14	31,680	2,480	10-2	5-91	7-82	..	..	..	..	31,680	2,480	7-82	..	..
Calingapatam	83	1896-97	9	21,600	1,284	7-16	4-53	5-71	..	..	..	..	21,600	1,284	5-71	..	..
		1897-98	22	51,391	3,178	8-08	4-6	6-18	2	4,800	24	0-5	44,424	3,178	6-18	..	..
		1898-99	22	39,624	954	12-5	0-16	2-40	2	4,800	24	0-5	44,424	930	2-09	..	..
		1899-1900.	22	39,624	954	12-5	0-16	2-40	2	4,800	24	0-5	44,424	930	2-09	..	..
Government	83	..	80	173,783	10,786	..	..	6-20	2	4,800	24	0-5	178,588	10,762	6-02	2,017 14 0	28,923 14 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 1899-1900—cont.

Statement showing the particulars of ordinary Wastage of Salt and of the																		
Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.				VALUE OF NET DIFFERENCE.					
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage 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	
Chingleput Sub-division—cont.																		
Kānāda ..	162	1894-95 ..	1	1,200	128	10.6	10.6	10.6	..	..	..	..	..	1,200	128	10.6	..	..
		1896-97 ..	2	2,400	118	4.9	4.9	4.9	..	..	..	..	..	2,400	118	4.9	..	..
		1897-98 ..	2	2,290	52	2.3	2.3	2.3	..	..	..	..	..	36,121	1,335	3.69	..	..
		1898-99 ..	31	36,121	1,335	3.7	3.7	3.7	..	..	..	..	..	151,051	5,555	3.67	..	..
1899-1900 ..	126	151,051	5,555	3.7	3.7	3.7	..	..	..	..	..	..	193,062	7,188	3.72	..	17,970 0 0	
Excise ..	162	..	162	193,062	7,188	..	..	..	..	..	..	..	..	..	..	..	..	
..	58	1892-93 ..	3	7,200	960	13.3	13.3	13.3	..	..	..	..	..	7,200	960	13.3	..	..
		1894-95 ..	1	2,400	216	9.0	9.0	9.0	..	..	..	..	..	2,400	216	9.0	..	..
		1895-96 ..	4	9,600	668	6.9	6.9	6.9	..	..	..	..	..	9,600	668	6.95	..	..
		1897-98 ..	4	9,600	668	6.9	6.9	6.9	..	..	..	..	..	9,600	668	6.91	..	..
..	58	1898-99 ..	25	58,651	3,020	5.1	5.1	5.1	..	..	..	..	58,651	3,020	5.14	..	..	
1899-1900 ..	20	46,022	1,672	3.6	3.6	3.6	..	..	1	2,400	122	5.083	48,422	1,550	3.20	..	..	
Excise ..	58	..	57	133,473	7,200	..	..	5.3	..	2,400	122	5.083	135,873	7,078	5.20	..	17,895 0 0	
..	83	1891-92 ..	4	8,680	1,306	15.0	15.0	15.0	..	..	..	..	..	8,680	1,306	15.04	..	..
		1892-93 ..	27	64,800	7,672	11.8	11.8	11.8	..	..	..	..	..	64,800	7,672	11.83	..	..
		1893-94 ..	1	2,153	368	17.05	17.05	17.05	..	..	..	..	..	2,158	368	17.05	..	..
		1894-95 ..	9	20,981	2,687	12.8	12.8	12.8	..	..	..	..	..	20,981	2,687	12.71	..	..
83	1895-96 ..	2	4,800	668	13.9	13.9	13.9	..	..	..	..	..	4,800	668	13.70	..	..	
1896-97 ..	2	19,200	1,727	8.9	8.9	8.9	..	..	..	..	..	..	19,200	1,727	8.99	..	..	
1897-98 ..	16	38,400	2,069	5.3	5.3	5.3	..	..	..	..	..	..	38,400	2,069	5.38	..	..	
1898-99 ..	4	9,600	593	6.1	6.1	6.1	..	..	..	..	..	..	9,600	593	6.17	..	..	
1899-1900 ..	12	27,541	1,040	3.7	3.7	3.7	..	..	..	..	..	..	27,541	1,040	3.77	..	..	
Government ..	83	..	83	196,160	18,100	..	..	9.22	..	..	..	..	196,160	18,100	9.22	3,393 12 0	48,643 12 0	
Total ..	141	..	140	329,633	25,800	..	..	7.69	1	2,400	122	5.083	332,033	25,178	7.58	3,393 12 0	66,338 12 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 1899-1900—cont.

Statement showing the particulars of primary wastes.																	
Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.						VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.	Total stored contents.	Net difference, + or -	At prime cost.	At monopoly price.	
						Maximum.	Minimum.	Average.									
<i>Chingleput Sub-division—cont.</i>																	
			4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
																</	

* One heap showed equal return.

(a) Excludes 11 maunds found on test weighing.

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 1899-1900—cont.

Circles.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -.	Centage of net difference.	VALUE OF NET DIFFERENCE.					
	Total number of heaps sold.	Year in which occurred.	Number of heaps.		Centage of wastage.		Stored contents.	Amount of excess.				Centage of excess.	At prime cost.	At monopoly price.			
			4	5	6	7									8	9	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Madras Sub-division—cont.																	
Mogalturra ..	81	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	1 5 34 41	L. MDS. 1,200 4,512 40,759 49,200 I. MDS. 80 235 4,512 40,759	80 235 4,512 40,759	6-66 18-18 4-08 7-00	6-66 18-18 4-08 7-00	6-66 5-20 4-09 3-57	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	1,200 4,512 40,759 49,200	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..
Excise ..	81	..	81	95,671	3,744	..	..	..	..	..	..	..	95,671	..	..	..	9,300 0 0
Government ..	2	1895-96 .. 1896-97 ..	1 1	215 175	41 20	19-06 11-42	19-06 11-42	.. ..	.. ..	.. ..	.. ..	.. ..	215 175	.. ..	.. ..	.. ..	.. ..
Total ..	83	..	83	96,061	3,805	..	..	..	..	..	..	..	96,061	..	..	..	9,523 15 0
Total .. { Excise .. Government ..	213	..	213	393,268	18,626	..	..	..	..	..	..	..	393,268	..	..	..	46,565 0 0
Grand Total ..	269	..	269	511,212	31,718	..	..	..	..	..	..	..	511,212	..	..	..	51,888 12 0
Madras Sub-division.																	
Mangalapadi ..	96	1894-95 .. 1895-96 .. 1896-97 ..	1 93 2	1,200 111,090 2,400	127 15,770 263	10-58 22-59 10-56	10-58 22-59 10-56	10-58 14-19 10-56	.. .. ..	.. .. ..	.. .. ..	.. .. ..	1,200 111,090 2,400	.. .. ..	.. .. ..	.. .. ..	.. .. ..
Excise ..	96	..	96	114,690	16,100	..	..	..	..	..	..	..	114,690	..	..	..	40,400 0 0
Government ..	23	1898-99 .. 1899-1900 ..	1 22	2,280 52,800	82 1,663	3-60 5-30	3-60 5-30	3-60 3-14	.. ..	.. ..	.. ..	.. ..	2,280 52,800	.. ..	.. ..	.. ..	.. ..
Government ..	23	..	23	55,080	1,745	..	..	..	..	..	..	..	55,080	..	..	..	4,689 11 0
Total ..	119	..	119	169,770	17,905	..	..	..	..	..	..	..	169,770	..	..	..	45,089 11 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Centage of net difference.	At prime cost.	At monopoly price.
			Centage of wastage.			Amount of waste.	Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.							
			Maximum.	Minimum.	Average.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Marsipattam Sub-division—cont.																	
Nizamattam ..	72	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	7 18 10 21 16	L. MDS. 8,400 21,600 12,000 23,179 18,356 I. MDS. 758 2,066 866 1,192 722	14-83 16-16 11-6 15-65 6-00	14-83 16-16 11-6 15-65 6-00	9-02 9-52 8-05 5-14 3-93	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	8,400 21,600 12,000 23,179 18,356	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Excise ..	72	..	72	83,535	6,694	..	..	6-81	..	..	..	..	83,535	..	5,694	6-81	14,225 0 0
Government ..	3	1898-99 .. 1899-1900 ..	1 2	1,088 762	5-88 2-82	5-88 2-82	5-88 2-62	..	..	..	..	..	1,088 762	..	54 20	5-88 2-62	..
Total ..	75	..	75	85,385	5,778	..	..	6-76	..	..	..	..	85,385	..	84	6-76	225 12 0
Total .. { Excise .. Government ..	168	..	168	198,225	21,854	..	..	11-02	..	..	..	..	198,225	..	21,854	11-02	54,635 0 0
Grand Total ..	194	..	194	255,155	23,683	..	..	9-28	..	..	..	..	255,155	..	23,683	9-28	59,460 7 0
Bettur Sub-division.																	
Kanapatti ..	13	1895-96 .. 1896-97 .. 1899-1900 ..	.. 12 ..	(a) 68 872 21,020	13-73 16-06 16-06	13-73 16-06 16-06	13-73 16-06 1-59	..	..	..	..	..	68 872 21,020	..	12 140 336	13-73 16-06 1-59	..
Excise ..	13	..	13	21,960	488	..	..	9-22	..	..	..	..	21,960	..	488	9-22	1,220 0 0
Government ..	144	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	14 30 22 14 64	38,746 67,702 48,242 49,200 192,000 I. MDS. 14 30 22 14 64	10-71 35-08 18-81 2-63 6-25	10-71 35-08 18-81 2-63 6-25	11-35 10-41 10-72 4-82 3-17	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	38,746 67,702 48,242 49,200 192,000	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Government ..	144	..	144	387,890	24,180	..	..	6-23	..	..	..	..	387,890	..	24,180	6-23	64,953 13 0
Total ..	157	..	157	409,850	24,668	..	..	6-01	..	..	..	..	409,850	..	24,668	6-01	66,203 12 0

(a) Represents the excise portion of two heaps of the year 1895 and the centage furnished in column 9 was calculated on the total stored quantity including the monopoly portion. Columns 2 and 4 left blank as these appear in the monopoly portion.

(c) Represents the excess portion of two heaps of the Year 1895 and the centage furnished in column 9 was calculated on the total stored quantity including the monopoly portion. Columns 2 and 4 left blank as these appear in the monopoly portion.

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 1899-1900—cont.

APPENDIX I.]

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[WASTAGE AND EXCESS.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	VALUE OF NET DIFFERENCE.							
			Number of heaps.	Stored contents.	Amount of waste- age.	Centage of wastage.		Number of heaps.	Stored contents.	Amount of excess.			Centage of excess.	At prime cost.	At monopoly price.					
						Maximum.	Minimum.									Average.				
Nellore Sub-division—cont.																				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14.	15	16	17	18		
					L. MDS.	L. MDS.	16-25	16-45	16-45	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.		
Pakala ..	116	{	1893-94 ..	2	4,800	790	16-6	16-25	16-45	..	..	..	..	..	4,800	790	16-45	..		
			1894-95 ..	19	44,400	5,217	18-12	11-75	11-75	..	..	..	..	..	..	44,400	5,217	11-75	..	
			1895-96 ..	10	21,600	2,267	14-5	6-6	10-49	..	..	..	..	..	..	21,600	2,267	10-49	..	
			1896-97 ..	3	3,089	293	19-22	7-45	9-48	..	..	..	..	..	..	3,089	293	9-48	..	
			1897-98 ..	10	17,204	1,560	15-56	6-16	8-08	..	..	488	16	3-27	..	..	17,204	1,560	8-72	..
			1898-99 ..	37	78,362	4,840	10-5	8-16	6-15	..	..	..	..	..	..	78,362	4,840	6-15	..	
			1899-1900 ..	33	75,600	3,128	8-41	0-08	4-13	..	..	..	..	..	..	75,600	3,128	4-13	..	
Excise ..	116	{	1893-94 ..	114	245,325	18,0-5	..	7-37	..	488	(a) 16	3-27	..	215,813	—	18,079	7-35	45,197 8 0		
			1894-95 ..	7	1,432	172	12-01	12-01	12-01	..	..	..	..	..	1,432	172	12-01	..		
Chappalle ..	28	{	1894-95 ..	6	10,442	1,060	12-16	4-61	10-15	..	..	..	..	10,442	1,060	10-15	..			
			1895-96 ..	9	18,672	1,803	12-62	6-20	9-65	..	..	..	..	..	18,672	1,803	9-65	..		
Excise ..	28	{	1896-97 ..	1	1,875	87	4-64	4-64	4-64	..	..	..	..	1,875	87	4-64	..			
			1897-98 ..	4	7,308	520	9-01	6-25	7-11	..	..	..	..	..	7,308	520	7-11	..		
Excise ..	28	{	1898-99 ..	8	18,012	966	7-75	2-86	5-33	..	..	..	..	18,012	966	5-33	..			
			1899-1900 ..	28	57,741	4,602	..	..	7-97	..	..	..	..	..	57,741	4,602	7-97	11,605 0 0		
Phosphatram ..	79	{	1894-95 ..	2	4,800	707	19-3	10-12	14-72	..	..	..	..	4,800	707	14-72	..			
			1895-96 ..	3	5,319	817	25-62	13-16	15-36	..	..	..	..	..	5,319	817	15-36	..		
Excise ..	79	{	1896-97 ..	4	9,600	644	11-00	2-1	6-70	..	..	..	..	9,600	644	6-70	..			
			1897-98 ..	11	21,704	1,406	26-31	3-58	6-76	..	..	..	..	..	21,704	1,406	6-75	..		
Excise ..	79	{	1898-99 ..	45	97,319	3,850	17-9	0-5	3-95	..	..	..	..	97,319	3,850	3-95	..			
			1899-1900 ..	14	33,600	1,350	5-16	1-83	4-01	..	..	..	..	..	33,600	1,350	4-01	..		
Excise ..	79	{	1891-92 ..	79	172,342	8,834	..	..	5-12	..	..	..	..	172,342	—	8,834	5-12	22,085 0 0		
			1892-93 ..	5	12,000	1,830	17-6	11-6	15-25	..	..	..	..	..	12,000	1,830	15-25	..		
Government ..	108	{	1892-93 ..	45	105,000	16,495	23-00	6-3	15-27	..	..	..	..	108,000	—	16,495	15-27	..		
			1893-94 ..	38	90,630	8,631	17-00	5-87	9-52	..	..	..	..	..	90,630	8,631	9-52	..		
Total ..	187	{	1894-95 ..	1	790	124	15-89	15-89	15-89	..	..	..	..	780	124	15-89	..			
			1895-96 ..	17	20,400	802	8-75	1-66	3-93	..	..	..	..	..	20,400	802	3-93	..		
Total ..	187	{	1896-97 ..	3	2,400	41	1-91	1-5	1-70	..	..	..	..	2,400	41	1-70	..			
			1897-98 ..	108	23,210	27,923	..	..	11-52	..	..	..	..	..	23,210	—	27,923	11-52	6,235 9 0	
Total ..	187	{	1898-99 ..	187	406,552	36,757	..	..	9-04	..	..	..	..	406,552	—	36,757	9-04	5,235 9 0		
			1899-1900 ..	187	406,552	36,757	..	..	9-04	..	..	..	..	..	406,552	—	36,757	9-04	97,128 1 0	

APPENDIX I.]

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[WASTAGE AND EXCESS.

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 1899-1900—cont.

APPENDIX I—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	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 wast- age.	Centage of wastage.		Number of heaps.	Stored contents.	Amount of excess.				Centage of excess.	At prime cost.	At monopoly price.
						Maximum.	Minimum.										Average.
Nellore Sub-division—cont.																
Tada	34	1894-95 ..	2	2,400	198	8-88	7-6	8-25	..	2,400	198	8-25	..	..	..	
		1896-97 ..	5	8,400	540	10-93	4-75	6-42	..	8,400	540	6-42	..	..	..	
		1897-98 ..	6	13,200	628	6-75	3-3	4-75	..	13,200	628	4-75	..	..	..	
		1898-99 ..	20	36,272	1,744	8-82	1-83	4-80	..	36,272	1,744	4-80	..	..	..	
		1899-1900 ..	1	1,200	26	1-66	1-66	1-66	..	1,200	20	1-66	..	..	..	
Excise	34	..	34	61,472	3,120	..	..	5-09	..	61,472	3,130	5-09	..	7,826 0 0		
Total { Excise .. Government ..	269 252	..	268	558,840	35,149	..	..	6-28	1	488	16	3-27	..	9,768 5 0	87,832 8 0	
		..	252	622,100	52,103	..	..	8-37	..	..	..	..	..	9,768 5 0	1,40,036 13 0	
		..	520	1,180,940	87,252	..	..	7-38	1	488 (a)	16	3-27	..	9,769 5 0	2,27,859 5 0	
Chingleput Sub-division.																
Ennore	9	1896-97 ..	2	6,000	436	8-00	6-7	7-26	..	6,000	436	7-26	..	..	..	
		1897-98 ..	7	8,400	452	7-00	3-00	5-38	..	8,400	452	5-38	..	..	..	
Excise	9	..	9	14,400	888	..	..	6-16	..	14,400	888	6-16	..	2,220 0 0	..	
		..	9	14,400	888	..	..	5-2	..	190	1	5-2	..	0 3 0	2 11 0	
Government ..	2	1899-1900 ..	1	190	1	5-2	6-2	6-09	..	14,590	889	6-09	..	0 3 0	2,223 11 0	
		..	10	14,590	889	..	..	6-09	..	..	..	..	..	0 3 0	2,223 11 0	
Madras depot ..	305	1894-97 ..	268	967,208	112,252	24-83	4-61	11-60	..	967,208	112,252	11-60	..	..	..	
		1897-98 ..	21	61,279	3,315	26-83	0-2	5-40	..	61,279	3,315	5-40	..	..	..	
		1899-1900 ..	15	54,000	6,171	19-69	4-94	(b) 11-42	..	54,000	6,171	11-42	..	..	..	
Government ..	305	..	305	1,082,487	121,738	..	..	11-24	..	1,082,487	121,738	11-24	..	22,895 14 0	3,27,170 14 0	

* One heap showed equal return. (a) Excludes 10 maunds of Excise, and 23 maunds of Government Salt excesses found on testweight. (b) Vide Manuscript Enclosure to Appendix I.

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.				
			Number of heaps.	Stored contents.	Amount of waste.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.				At prime cost.	At monopoly price.			
						Maximum.	Minimum.	Average.												
Coralong	106	1890-91	5	7,602	1,492	29.16	14.18	19.63	..	..	..	..	7,602	1,492	19.62	..	..			
		1891-92	6	19,242	2,856	14.83	12.88	13.64	..	..	..	..	19,242	2,856	14.83	..	..			
		1892-93	13	39,600	4,959	12.52	10.94	11.66	..	..	..	..	39,600	4,959	12.52	..	..			
		1893-94	2	7,200	902	12.50	10.41	11.45	..	..	..	..	7,200	902	12.50	..	..			
		1894-95	27	73,493	6,828	9.30	7.93	8.61	..	..	..	..	73,493	6,828	9.30	..	..			
Excise	106	1895-96	2	10,320	417	4.04	3.40	3.72	..	..	..	..	10,320	417	4.04	..	..			
		1896-97	5	32,788	1,643	5.01	4.38	4.69	..	..	..	..	32,788	1,643	5.01	..	..			
		1897-98	17	82,738	8,000	9.66	8.31	8.98	..	..	..	..	82,738	8,000	9.66	..	..			
		1898-99	29	24,800	1,364	5.49	4.71	5.10	..	..	..	..	24,800	1,364	5.49	..	..			
		1899-1900	106	224,995	19,390	8.61	7.28	7.94	..	..	..	..	224,995	19,390	8.61	..	..			
Government	18	1890-91	14	36,798	8,795	23.90	19.83	21.86	..	..	..	..	36,798	8,795	23.90	..	..			
		1891-92	4	9,066	280	3.08	2.63	2.85	..	..	..	..	9,066	280	3.08	..	..			
		1892-93	18	46,864	9,075	19.37	16.37	17.87	..	..	..	..	46,864	9,075	19.37	1,701 9 0	24,389 1 0			
		1893-94	124	270,859	28,465	10.50	9.04	9.77	..	..	..	..	270,859	28,465	10.50	1,701 9 0	72,864 1 0			
		1894-95	1	2,400	348	14.50	12.50	13.50	..	..	..	..	2,400	348	14.50	..	..			
Merkanam	284	1895-96	2	3,940	609	15.45	13.45	14.45	..	..	..	..	3,940	609	15.45	..	..			
		1896-97	15	83,600	2,177	2.60	2.25	2.42	..	..	..	..	83,600	2,177	2.60	..	..			
		1897-98	26	65,288	2,910	4.45	3.85	4.15	..	..	..	..	65,288	2,910	4.45	..	..			
		1898-99	55	117,063	6,893	5.89	5.04	5.46	..	..	..	..	117,063	6,893	5.89	..	..			
		1899-1900	39	71,962	1,739	2.41	2.07	2.24	..	..	..	..	71,962	1,739	2.41	..	..			
Excise	284	..	383	271,111	27,343	10.08	8.61	9.34	1	2,400	6	0.25	271,111	27,343	10.08	68,842 8 0	..			

APPENDIX I—cont.

Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	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 waste.	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	
Chingleput Sub-division—cont.																		
Government	22	1891-92	2	L. MDS. 3,773	L. MDS. 924	39.25	16.04	24.48	..	..	..	..	L. MDS. 3,773	L. MDS. 924	24.48	..	ES. A. P. ..	
		1892-93	4	9,600	1,224	14.6	11.0	12.75	..	..	..	..	9,600	1,224	12.75	..	..	
		1893-94	14	33,495	4,343	17.08	9.41	12.96	..	..	..	..	33,495	4,343	12.96	..	..	
		1898-1900.	2	1,343	41	3.86	2.30	3.05	..	..	..	..	1,343	41	3.05	..	..	
		..	22	48,211	6,531	..	..	13.54	..	..	..	..	..	48,211	6,531	13.54	1,224 9 0	17,562 1 0
Total	306	..	305	617,938	33,874	..	..	..	1	2,400	6	0.25	620,338	33,868	..	1,224 9 0	85,894 9 0	
Total .. { Excise Government ..	399 • 347	..	398 346	811,566 1,176,752	47,621 187,345	..	..	5.86 11.67	1	2,400	6	0.25	813,966 1,176,752	47,615 137,345	5.84 11.67	25,752 3 0	1,19,037 8 0 3,69,114 11 0	
	Grand Total	746	..	744	1,983,318	184,966	..	..	9.30	1	2,400	6	0.25	1,990,718	184,960	9.29	25,752 3 0	4,88,152 3 0
Cuddalore Sub-division.																		
Cuddalore	106	1894-95	2	2,377	881	37.53	22.97	30.62	..	..	..	..	2,877	831	30.62	..	..	
		1896-97	6	11,685	1,287	18.60	7.83	11.06	..	..	..	..	11,635	1,287	11.06	..	..	
		1897-98	4	6,240	254	6.60	4.07	4.07	1	..	8	2	..25	6,242	282	4.08	..	..
		1898-99	23	36,227	2,391	10.27	2.61	6.60	..	..	..	..	36,237	2,391	6.60	..	..	
		1899-1900.	70	92,703	2,694	8.65	1.0	2.90	..	..	..	..	..	92,708	2,694	2.90	..	..
Excise	106	..	105	149,682	7,507	..	..	5.01	1	8	2	..25	149,690	7,506	5.01	..	18,762 8 0	
Government	• 2	1899-1900.	1	112	4	..	..	3.67	..	..	..	..	112	4	3.67	0 12 0	10 12 0	
Total	108	..	106	149,794	7,511	..	..	5.01	1	8	2	..25	149,802	7,509	5.01	0 12 0	18,773 4 0	

* One heap showed equal output.

* 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.				
			Contage of wastage.			Amount of wastage.	Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.				Total stored contents.	Net difference, + or -	Percentage of net difference.	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	
Ouddalore Sub-division—cont.																		
Tranquebar	147	1894-95	7	7,846	2,568	45.97	18.75	32.00	..	..	..	..	7,816	2,568	32.60	..	..	
		1895-96	3	3,404	721	33.45	12.95	21.18	..	..	..	..	..	3,404	721	21.18	..	
		1896-97	6	5,864	1,049	36.00	9.83	17.88	..	..	..	..	..	5,864	1,049	17.85	..	
		1897-98	7	7,260	432	14.00	0.8	5.95	..	..	..	..	..	7,260	432	5.95	..	
		1898-99	30	35,150	1,691	9.75	1.41	4.72	1	1,129	16	1.41	..	36,279	1,646	4.63	..	
		1899-1900.	22	109,324	2,755	6.91	4.1	2.52	2	2,400	5	2.0	..	111,724	2,750	2.46	..	
Excise	147	..	144	168,848	9,176	..	..	6.43	3	8,529	21	5.9	172,377	9,155	5.31	..		
		..	249	318,530	16,883	..	..	6.23	4	8,537	23	6.5	322,067	16,660	5.17	..		
		..	1	112	4	..	..	3.97	..	..	..	..	112	4	3.57	..		
Total { Excise Government..	263	..	260	318,642	16,687	..	..	5.23	4	3,537	23	6.5	322,179	16,664	5.17	0.12 0		
Grand Total ..	255	..	260	318,642	16,687	..	..	5.23	4	3,537	23	6.5	322,179	16,664	5.17	0.12 0		
Negapatam Sub-division.																		
Negapatam	75	1896-97	1	2,400	418	17.41	17.41	17.41	..	..	..	..	2,400	418	17.41	..	..	
		1897-98	5	11,964	934	10.62	2.66	7.80	..	..	..	..	..	11,964	934	7.80	..	
		1898-99	15	33,143	1,628	9.50	8.3	4.91	1	2,400	56	2.3	..	35,543	1,572	4.42	..	
		1899-1900.	53	124,560	2,595	7.58	0.8	2.08	..	..	..	..	..	124,560	2,595	2.08	..	
Excise	75	..	74	172,087	5,576	..	..	3.24	1	2,400	56	2.3	174,407	5,519	3.16	13,797 8 0		
		..	3	7,200	299	4.75	3.08	4.15	..	..	..	..	..	7,200	299	4.15	..	
		..	4	9,600	282	4.08	2.93	..	..	..	..	..	..	9,600	282	2.93	..	
Government	7	1899-1900.	7	16,800	581	..	..	3.45	..	..	..	..	16,800	581	3.45	108 15 0		
		..	81	189,867	6,156	..	..	3.26	1	2,400	56	2.3	..	191,267	6,100	3.18	108 15 0	
		..	1	1,080	240	22.2	22.2	..	..	..	..	..	..	1,080	240	22.2	..	
Total ..	82	..	81	189,867	6,156	..	..	3.26	1	2,400	56	2.3	191,267	6,100	3.18	108 15 0		
Vedharaniyam	59	1895-94	5	1,080	240	22.2	22.2	22.2	..	..	..	..	1,080	240	22.2	..	..	
		1894-95	1	10,800	2,735	30.6	16.66	25.32	..	..	..	..	..	10,800	2,735	25.32	..	
		1895-96	9	18,984	6,271	59.26	11.65	33.03	..	..	..	..	..	18,984	6,271	33.03	..	

* One heap showed equal outturn.

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.				
			Number of heaps.	Stored contents.	Percentage of wastage.		Number of heaps.	Stored contents.	Percentage of excess.					At prime cost.	At monopoly price.			
					Maximum.	Minimum.			Average.	Amount of excess.						Centage of excess.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Negapatam Sub-division—cont.																		
Vedharaniyam—cont. . .	59	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900.	3 16 16 9	L. MDS. 5,367 30,260 36,000 16,800	L. MDS. 778 3,281 2,956 314	L. MDS. 33-98 27-15 27-56 4-16	L. MDS. 14-49 2-66 7-96 1-86	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS. 5,367 30,260 36,000 16,800	L. MDS. 778 3,281 2,956 314	L. MDS. 14-49 10-84 7-96 1-86	L. MDS.	L. MDS.	
Excise	59	.. ..	59	119,291	16,485	.. ..	13-81	.. ..	.. ..	.. ..	.. ..	.. ..	119,291	16,485	13-81	.. ..	41,212 8 0	
Government ..	4	1896-97 .. 1897-98 ..	2 2	L. MDS. 2,986 2,400	L. MDS. 865 431	L. MDS. 35-83 26-75	L. MDS. 19-33 13-33	L. MDS. 20-12 20-04	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS. 2,986 2,400	L. MDS. 865 431	L. MDS. 29-12 20-04	L. MDS.	L. MDS.	
	4	.. ..	4	5,336	1,336	.. ..	25-03	.. ..	.. ..	.. ..	.. ..	.. ..	5,336	1,336	25-03	250 8 0	3,590 8 0	
Total ..	63	.. ..	63	124,627	17,821	.. ..	14-29	.. ..	.. ..	.. ..	.. ..	.. ..	124,627	17,821	14-29	250 8 0	44,803 0 0	
Adilampattam	71	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900.	1 16 10 39 5	L. MDS. 1,200 34,800 13,200 80,751 6,000	L. MDS. 107 4,029 1,028 4,281 116	L. MDS. 8-91 14-5 13-25 9-17 2-83	L. MDS. 8-91 7-75 6-20 3-58 1-93	L. MDS. 8-91 11-67 7-78 5-80 1-93	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS. 1,200 34,800 13,200 80,751 6,000	L. MDS. 107 4,029 1,028 4,281 116	L. MDS. 8-91 11-67 7-78 5-80 1-93	L. MDS.	L. MDS.	
		71	135,951	9,561	.. ..	7-03	.. ..	.. ..	.. ..	.. ..	.. ..	.. ..	135,951	9,561	7-03	.. ..	23,902 8 0	
		Excise	24	1891-92 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 ..	10 2 3 3 2 5	L. MDS. 24,000 2,160 2,400 4,800 4,800 10,340	L. MDS. 12,326 307 453 1,042 403 420	L. MDS. 59-91 15-91 27-33 46-33 8-58 6-75	L. MDS. 46-83 12-08 10-33 12-08 8-16 8-23	L. MDS. 61-35 14-21 18-83 21-70 8-37 4-06	L. MDS.	L. MDS.	L. MDS.	L. MDS. 24,000 2,160 2,400 4,800 4,800 10,340	L. MDS. 12,326 307 453 1,042 403 420	L. MDS. 51-35 14-21 18-83 21-70 8-37 4-06	L. MDS.	L. MDS.
				24	48,500	14,949		30-82							48,500	14,949	30-82	2,802 15 0
95				95	184,451	24,510		13-28						184,451	24,510	13-28	2,802 15 0	64,077 15 0
Government ..	95	.. ..	95	184,451	24,510	.. ..	13-28	.. ..	.. ..	.. ..	.. ..	.. ..	184,451	24,510	13-28	2,802 15 0	64,077 15 0	
Total ..	95	.. ..	95	184,451	24,510	.. ..	13-28	.. ..	.. ..	.. ..	.. ..	.. ..	184,451	24,510	13-28	2,802 15 0	64,077 15 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.		Number of heaps.	Stored contents.	Amount of excess.	Percentage 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	
Kattunavadi	25	1895-96 ..	2	1,896	242	12.8	11.21	13.76	..	..	..	..	..	1,896	..	12.76	..	..
		1896-97 ..	9	20,000	1,862	9.31	8.25	9.31	..	..	..	..	..	20,000	..	9.31	..	..
		1897-98 ..	12	27,600	1,808	6.55	4.83	6.55	..	..	..	..	..	27,600	..	6.55	..	..
		1899-1900.	2	4,800	30	.92	.33	6.42	..	..	..	..	..	4,800	..	.30	..	..
Government	25	..	25	54,296	3,942	..	..	7.35	..	..	..	..	54,296	..	3,942	739 2 0	10,594 2 0	
Vattanam	103	1895-96 ..	2	2,400	386	16.08	10.83	16.08	..	..	..	..	..	2,400	..	386	..	..
		1896-97 ..	1	1,200	118	9.83	9.83	9.83	..	..	..	..	..	1,200	..	118	..	..
		1897-98 ..	24	31,104	2,106	6.77	2.91	6.77	..	..	..	..	..	31,104	..	2,106	..	..
		1898-99 ..	49	70,659	3,118	4.41	.83	4.41	..	..	..	..	..	70,659	..	3,118	..	..
Government	103	..	27	31,244	536	1.71	.33	1.71	..	..	..	..	31,244	..	536	..	..	
Excise	103	1895-96 ..	103	136,607	6,264	..	..	4.58	..	..	..	..	..	136,607	..	6,264	..	15,650 0 0
		1896-97 ..	5	5,471	384	7.01	5.33	7.01	..	..	..	..	..	5,471	..	384	..	..
		1897-98 ..	15	16,592	990	5.96	2.83	6.96	..	..	..	..	..	16,592	..	990	..	..
		1898-99 ..	6	7,200	404	5.56	4.58	5.61	..	..	..	..	..	7,200	..	404	..	..
Government	26	..	26	29,263	1,778	..	..	6.07	..	..	..	..	29,263	..	1,778	333 6 0	4,778 6 0	
Total	129	..	129	165,870	8,042	..	..	4.84	..	..	..	..	165,870	..	8,042	333 6 0	20,438 6 0	
Total { Excise Government	308	..	307	563,316	37,885	..	..	6.71	1	2,400	56	2.3	566,316	..	37,829	..	94,572 8 0	
	86	..	86	154,195	22,586	..	..	14.64	..	..	..	..	154,195	..	22,586	4,234 14 0	60,639 14 0	
Grand Total	394	..	393	718,111	60,471	..	..	8.42	1	2,400	56	2.3	720,511	..	60,415	4,234 14 0	1,56,272 6 0	
Timemally Sub-division.																		
Morekolam	87	1895-97 ..	5	6,000	665	12.16	7.41	11.08	..	..	..	..	6,000	..	665	..	..	
		1897-98 ..	1	291	17	5.84	5.84	5.84	..	..	..	..	..	291	..	17	..	..
		1898-99 ..	56	68,733	1,778	2.58	2.58	2.58	..	..	..	..	..	68,733	..	1,778	..	..
		1899-1900.	23	26,576	322	1.21	.33	1.21	1	1,200	..	..	..	27,776	..	318	..	..
Excise	87	..	85	99,596	2,782	..	..	2.79	2	1,588	7	.44	101,183	..	2,776	..	6,987 8 0	

APPENDIX I—cont.
Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.		Number of heaps.	Stored contents.	Amount of excess.				Percentage of excess.	At prime cost.	At monopoly price.
						Maximum.	Minimum.										Average.
Government	6	1897-98 ..	1	424	34	8.01	8.01	..	..	..	424	..	34	8.01	..	..
		1898-99 ..	1	294	23	7.82	7.82	..	..	..	294	..	23	7.82	..	..
		1899-1900 ..	3	1,190	29	2.43	2.43	..	..	..	1,190	..	29	2.43	..	..
		..	5	1,908	36	..	..	..	..	..	1,908	..	36	4.50	16 2 0	231 2 0
		Total ..	90	101,503	2,868	..	..	..	..	..	103,091	..	44	2.861	2.77	16 2 0
Tuticorin ..	738	1893-94 ..	5	8,400	480	5.71	4.83	..	..	..	8,400	..	480	5.71	..	..
		1894-95 ..	1	2,400	152	6.33	6.33	..	..	..	2,400	..	152	6.33	..	..
		1895-96 ..	7	13,819	1,061	7.67	7.67	..	..	..	13,819	..	1,061	7.67	..	..
		1896-97 ..	10	19,200	1,050	5.46	5.46	..	..	..	19,200	..	1,050	5.46	..	..
		1897-98 ..	151	245,213	13,558	5.52	5.52	..	..	..	245,213	..	13,558	5.52	..	..
Excise ..	738	1898-99 ..	255	491,867	15,351	3.12	3.12	..	..	..	491,867	..	15,351	3.12	..	..
		1899-1900 ..	258	416,400	5,073	1.21	1.21	..	..	..	463,200	..	48	1.05	..	..
		..	687	1,197,299	36,725	..	..	..	..	46,800	..	204	2.93	..	..	
		..	2	4,800	582	11.08	7.58	..	..	..	4,800	..	582	11.08	..	..
		..	29	69,600	3,556	5.11	5.11	..	..	..	69,600	..	3,556	5.11	..	..
Government	51	1897-98 ..	18	42,278	1,782	4.15	4.15	..	..	..	42,278	..	1,782	4.15	..	..
		1898-99 ..	2	4,800	54	1.12	1.12	..	..	..	4,800	..	54	1.12	..	..
		1899-1900 ..	51	121,478	5,924	4.87	4.87	..	..	..	121,478	..	5,924	4.87	1,110 12 0	15,920 12 0
		..	738	1,318,777	42,649	..	..	..	..	46,800	..	204	2.93	..	..	
		Total ..	1,789	1,318,777	42,649	..	..	..	..	46,800	..	204	2.93	..	..	
Kalyanapuram ..	319	1894-95 ..	10	12,000	1,055	8.79	8.79	..	..	..	12,000	..	1,055	8.79	..	..
		1895-96 ..	4	4,113	371	9.02	9.02	..	..	..	4,113	..	371	9.02	..	..
		1896-97 ..	2	3,205	311	9.60	9.60	..	..	..	3,205	..	311	9.60	..	..
		1897-98 ..	7	15,600	956	6.13	6.13	..	..	..	15,600	..	956	6.13	..	..
		1898-99 ..	126	197,206	7,050	3.55	3.55	..	..	..	198,406	..	7,050	3.55	..	..
Excise ..	319	1899-1900 ..	163	244,694	2,886	1.17	1.17	..	..	..	244,694	..	2,886	1.17	..	..
		..	317	476,918	12,631	..	..	..	..	46,800	..	204	2.93	..	..	
		..	1	359	8	2.22	2.22	..	..	..	359	..	8	2.22	..	..
		..	318	477,377	12,639	..	..	..	..	1,200	..	2	1.6	..	..	
		Total ..	820	477,377	12,639	..	..	..	..	1,200	..	2	1.6	..	..	
Government	320	1897-98 ..	1	294	23	7.82	7.82	..	..	..	294	..	23	7.82	..	..
		1898-99 ..	3	1,190	29	2.43	2.43	..	..	..	1,190	..	29	2.43	..	..
		1899-1900 ..	5	1,908	36	4.50	4.50	..	..	..	1,908	..	36	4.50	16 2 0	231 2 0
		..	90	101,503	2,868	..	..	..	..	103,091	..	44	2.861	2.77	16 2 0	7,168 10 0
		Total ..	93	101,503	2,868	..	..	..	..	103,091	..	44	2.861	2.77	16 2 0	7,168 10 0

† Twenty-three heaps showed equal outturn.

* One heap showed equal outturn.

* One heap showed equal outturn.

† Twenty-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 1899-1900—cont.

Circles.	Total number of heaps	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.			
			Number of heaps.	Stored contents.	Amount of waste.	Carriage of wastage.			Number of heaps.	Stored contents.				Amount of excess.	Percentage 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
Tumimley Sub-division—cont.																	
Kumbanguli	6	1897-98 .. 1898-99 ..	1 5	L. MDS. 2,400 11,170	L. MDS. 144 359	8-00 5-92	6-00 2-37	6-00 8-31	.. ..	.. ..	.. ..	.. ..	L. MDS. 2,400 11,170	I. MDS. — —	144 359	6-00 3-21	.. ..
Excise	6	..	6	13,570	503	..	..	6-78	..	..	..	..	13,570	—	503	3-70	..
Excise	1,096	..	1,096	1,787,392	52,641	..	..	5-61	31	49,588	(e) 213	-12	1,836,970	—	52,498	2-85	1,31,070 0 0
Excise	57	..	57	123,745	6,018	..	..	2-35	..	..	..	..	123,745	—	6,018	4-88	16,173 6 0
Grand Total	1,208	..	1,152	1,911,127	58,659	..	..	4-48	31	49,588	(e) 213	-12	1,960,715	—	58,446	2-98	1,47,243 6 0
Calicut Sub-division.																	
Government—	7	1898-99 ..	..	..	..	..	..	..	7	6,872	76	1-1	6,872	+	76	1-1	204 4 0
Udipi	13	1897-98 .. 1898-99 ..	1 1	983 583	1 4	..	..	1-1 4	11	10,850	84	-7	983 11,833	— +	1 80	1-1 -67	..
Mangalore	13	..	2	1,966	5	..	..	-26	11	10,850	84	-7	12,816	+	79	-6	212 5 0
Tellicherry	4	1898-99 ..	3	19,800	107	..	..	-4	1	5,348	45	-8	25,148	—	62	-24	166 10 0
Calicut	2	1898-99 ..	2	17,489	57	..	..	-3	..	..	..	..	17,489	—	57	-3	153 3 0
Ponnani	20	1898-99 .. 1899-1900 ..	6 3	17,737 7,217	84 7	..	..	-47 -09	11 ..	28,586	139	-4	46,323 7,217	— +	45 7	-1 -00	..
Excise	20	..	9	24,954	91	..	..	-36	11	28,586	139	-4	73,840	+	38	-05	102 2 0
Grand Total	46	..	16	64,993	360	..	..	-4	30	51,666	334	-6	116,865	+	74	-08	198 14 0
Excise	3,132	..	3,070	4,222,700	284,191	..	..	4-98	39	60,813	(e) 432	-71	5,384,445	—	283,765	4-99	6,69,387 8 0
Government.	1,325	..	1,286	2,383,585	383,700	..	..	8-99	35	63,656	(e) 432	-58	3,446,178	—	303,416	8-80	8,13,430 9 0
Grand Total	4,457	..	4,356	6,606,285	667,891	..	..	6-52	74	124,469	813	-65	9,930,623	—	587,171	6-43	14,74,818 0 0

* Twenty-four heaps showed equal outturn.

† One heap showed equal outturn.

‡ Four heaps showed equal outturn.

(a) Excludes 19 maunds of excess found on test weighing.

(b) Excludes 39 maunds excess found on test weighing.

(c) Excludes 44 maunds excess found on test weighing.

APPENDIX J.
Statement showing the Destinations to which Salt sold or imported in 1899-1900 was transported for Consumption.

Districts or Provinces declared for.	DISTRICTS OR SOURCES OF SUPPLY.													
	Ganjam.	Visakhapatnam.	Gadchhari.	Krishna.	Nellore.	Chingelput and Madras.	South Arcot.	Tanjore.	Madras.	Tinnevely.	Bombay.	United Kingdom.	Total.	I. MDS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam ..	353,476	1,439	..	..	..	..	..	..	..	..	..	..	..	..
Visakhapatnam ..	126,957	499,245	..	..	..	..	..	..	..	..	..	..	..	..
Gadchhari ..	..	16,758	..	..	..	..	..	..	..	..	..	..	..	..
Krishna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingelput and Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary and Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Comptons including the Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly including Pudukkottai ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa including Tributary Mahals ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore, Province ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malenta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,167,444	592,626	419,385	394,958	905,554	1,642,590	383,156	628,312	238,827	1,176,516	1,216,557	2,685	8,605,509	..

* Exclusive of the quantity exported by sea.

APPENDIX K.
STATEMENT of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900.

Sub-division or office.	Commissi- oner.	Secretary to the Commissi- oner.	Deputy Commissi- oner.	Assistant Commissi- oner.	House- rent of Assistant Commissi- oner and Inspector.	Inspectors.	Assistant Inspectors, including allowance.	Sub-Dispo- sition.	Exchange compensation allowance.	ESTABLISHMENT OF THE OFFICES OF THE COMMISSIO- NER, DEPUTY AND ASSIST- ANT COMMISSIONERS.		
										Clerks.	Servants.	
1	2	3	4	5	6	7	8	9	10	11	12	
Chittoor ..	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.
Cannara ..	..	..	..	7,085 9 5	518 8 3	28,440 7 9	31,622 5 3	32,219 10 2	1,348 10 6	2,500 0 7	602 8 11	..
Madurai ..	..	..	..	6,548 11 4	553 14 0	11,338 11 4	13,851 7 7	19,249 7 2	226 1 6	1,941 0 0	557 12 0	..
Nellore ..	..	..	..	7,914 10 0	553 14 0	11,162 8 0	12,024 2 6	20,167 9 6	463 9 2	1,964 10 6	591 7 5	..
Chingleput ..	..	..	..	6,416 1 2	..	11,040 7 11	11,594 1 4	22,831 11 10	354 1 10	2,001 8 9	652 7 4	..
Chittoor ..	..	..	..	6,000 0 0	491 9 0	17,030 3 10	20,122 0 0	20,999 0 9	577 5 1	2,424 13 11	626 0 0	..
Arcon ..	..	..	..	8,110 14 6	558 14 0	18,745 9 11	11,125 14 9	13,619 7 6	1,631 2 1	1,678 5 4	633 10 2	..
Bellary ..	..	..	..	8,400 0 0	553 14 0	17,813 4 2	12,599 3 8	39,397 0 0	827 0 6	1,737 6 9	633 14 5	..
Nagapattinam ..	..	..	..	7,200 0 0	553 14 0	14,112 7 11	6,889 13 9	19,089 11 10	2,153 7 8	1,759 13 4	646 12 9	..
Tinnevely ..	..	..	..	7,253 5 4	553 14 0	16,180 5 5	21,898 0 4	24,823 10 0	366 13 2	2,071 3 5	637 9 1	..
Trichinopoly ..	..	..	..	6,000 0 0	553 14 0	21,825 1 5	21,708 15 11	38,659 12 7	366 13 2	2,165 3 7	669 8 11	..
Calicut ..	..	..	..	7,608 0 10	543 6 4	20,126 9 5	18,868 8 0	48,760 9 9	1,842 4 9	1,721 12 9	633 10 3	..
Board's Office ..	..	..	..	6,135 7 9	553 14 0	..	1,256 13 8	2,570 0 4	1,103 12 4	2,128 13 10	650 9 4	..
Deputy Commissioner, Northern Division ..	..	..	..	13,300 0 0	553 14 0	..	..	..	3,101 13 0	29,159 10 8	3,408 3 8	..
Deputy Commissioner, Central Division ..	..	..	..	14,405 5 4	86 8 3	..	..	..	807 15 3	3,044 3 9	912 0 0	..
Deputy Commissioner, Southern Division ..	..	..	..	19,922 5 5	..	..	..	410 0 0	1,179 1 1	3,956 15 0	1,035 13 5	..
Deputy Commissioner, Abkari Northern District Circle ..	..	..	..	14,293 5 0	..	..	362 14 6	242 10 10	873 13 11	3,574 5 8	1,050 4 0	..
Central Southern District Circle ..	..	..	..	10,297 8 0	..	2,100 0 0	2,314 11 6	560 0 0	629 6 6	600 0 3	469 11 5	..
Madras Town Circle ..	..	..	..	..	..	1,517 11 10	3,334 7 9	2,566 3 7	125 3 0	..	..	..
..	..	..	..	..	..	1,800 0 0	4,800 0 0	680 0 0	786 11 9	..	..	..
..	..	..	..	..	..	4,200 0 0	2,384 6 6	7,231 0 0	..	..	..	..
Total ..	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.
..	38,142 3 10	22,315 2 4	59,913 7 9	96,403 13 4	6,071 13 9	2,25,257 12 1	2,12,557 7 2	3,50,897 14 10	22,065 0 5	64,330 1 10	14,410 15 1	..

APPENDIX K—cont.
Statement of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900—cont.

Sub-division or office.	CIRCLE AND FACTORY ESTABLISHMENTS.										TEMPORARY ESTABLISHMENTS.	
	Clerks.	Servants.	Local allowance.	Salt-petre amms.	Subordinate salt-curing establishments.	Distillery guards.	Assistants to Chemical Examiner.	Re-estab-lishment.	Factory and preventive establish-ment.	Fish-curing.		
13	14	15	16	17	18	19	20	21	22			
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.		
Chittoor ..	12,172 3 7	71,040 12 11	265 2 8	129 0 0	2,478 4 0	196 0 0	..	5,558 14 10	953 15 0	..		
Ocaunda ..	7,103 4 8	30,275 7 0	3,022 2 8	760 3 1	606 10 7	12 0 0	..	4,409 0 8	290 2 0	..		
Madurai ..	8,515 6 0	32,703 13 8	..	269 8 4	745 9 0	80 0 0	..	1,699 10 11	93 15 0	..		
Nellore ..	6,904 2 0	37,833 8 9	..	..	1,381 14 2	415 5 2	..	2,793 15 11	184 2 8	..		
Chingleput ..	8,636 4 8	46,814 2 2	1,408 6 8	..	779 10 4	..	..	4,664 11 0	220 1 9	..		
Chittoor ..	6,004 5 7	43,919 8 5	82 14 5	..	630 14 0	168 5 8	..	1,516 7 6	169 2 10	..		
Arcon ..	13,099 14 3	65,532 7 11	..	342 4 1	..	147 0 0	..	1,041 5 4	..	..		
Bellary ..	10,110 5 11	47,096 3 5	..	135 0 0	..	..	..	..	..	..		
Nagapattinam ..	5,624 12 2	41,234 4 0	842 12 10	..	1,247 14 6	..	..	3,253 15 9	176 3 10	..		
Tinnevely ..	7,417 13 10	42,678 11 8	654 15 11	144 0 0	1,604 1 4	67 6 2	..	2,816 2 3	167 13 3	..		
Trichinopoly ..	16,478 9 10	58,092 0 7	2,338 7 0	4,486 13 2	..	173 5 3	..	25 6 9	..	..		
Calicut ..	14,844 3 11	87,489 15 11	289 10 4	..	9,666 0 2	352 13 8	..	1,790 2 2	643 4 0	..		
Board's Office ..	..	..	..	..	..	..	1,306 2 10	10,187 6 8	..	..		
Deputy Commissioner, Northern Division ..	..	..	..	..	..	..	..	..	..	..		
Deputy Commissioner, Central Division ..	..	..	..	..	..	..	..	..	..	..		
Deputy Commissioner, Southern Division ..	..	..	..	..	..	..	..	..	..	..		
Deputy Commissioner, Abkari ..	184 8 5	147 11 8	327 6 9	..	..	..	..	..	..	..		
Northern District Circle ..	182 5 3	182 5 3	415 0 0	..	..	..	..	..	..	..		
Central ..	180 0 0	335 13 9	606 0 0	..	..	..	..	..	..	..		
Southern ..	188 0 0	4,996 2 4	..	..	..	..	..	..	..	..		
Madras Town Circle ..	2,555 14 4	..	..	..	..	..	..	..	..	..		
Total ..	1,19,814 13 0	6,00,303 4 5	9,633 15 3	8,236 12 9	20,119 14 1	8,756 5 8	1,306 2 10	40,468 5 9	2,888 12 4	..		

APPENDIX K—cont.

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900—cont.

Sub-division or office.	TEMPORARY ESTABLISHMENTS—contd.					ALLOWANCE.		SUPPLIES AND SERVICES AND CONTINGENCIES.					
	Post establishment.		Pure Abkari.			Travelling allowance.	Rewards.	Purchase and carriage of tents.	Petty construction and repairs.	Postal charges.	Telegraph charges.	Tour charges.	
	24	25	Sub-Inspectors.	Clerks.	Servants.								28	29	30	31	32	33	34
						RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Chiesole	..	748 11 4	114 2 8	885 11 9	11,405 4 11	8,532 6 3	3,294 12 0	651 10 11	13,493 10 11	3,314 14 6	157 7 0	1,036 0 1	..
Cannara	..	3,430 7 8	612 14 5	1,962 2 6	9,087 3 2	3,998 2 6	3,998 2 6	651 10 11	16,964 5 8	1,877 1 0	127 14 0	855 8 6	..
Madras	..	640 0 0	108 10 0	254 15 5	8,381 9 11	6,571 6 7	6,571 6 7	631 15 2	16,515 8 8	1,877 1 0	76 10 0	1,002 1 0	..
Nellore	..	953 3 11	60 0 0	2,215 7 8	7,232 7 10	4,080 4 0	4,080 4 0	639 8 8	19,017 2 6	1,962 7 3	39 6 0	1,096 11 2	..
Chingleput	..	..	..	..	6,571 3 5	6,238 0 8	6,238 0 8	428 6 6	34,093 0 8	1,460 5 0	6 7 0	698 13 2	..
Gudalore	..	1,128 5 4	..	980 6 11	13,945 2 1	13,378 10 10	13,378 10 10	763 12 1	2,537 6 3	4,037 1 9	18 11 0	551 2 3	..
Arcon	..	..	..	..	10,350 9 2	8,881 2 0	8,881 2 0	1,380 1 7	1,537 9 4	2,887 4 9	100 15 0	1,431 2 6	..
Bellary	..	..	..	..	7,262 11 5	5,051 4 0	5,051 4 0	597 6 9	11,421 3 11	2,684 8 9	15 11 0	1,277 10 10	..
Nagapatnam	134 11 4	440 0 0	663 2 10	663 2 10	5,444 15 8	4,178 15 0	4,178 15 0	870 1 5	4,563 4 6	2,191 11 3	62 2 6	1,083 12 10	..
Tinnevely	..	420 0 0	..	150 0 0	14,261 5 2	15,017 5 2	15,017 5 2	1,027 10 10	2,303 1 4	2,869 8 0	60 12 0	1,182 5 8	..
Tiruchinopoly	..	463 1 4	205 12 11	242 2 4	16,088 5 0	16,088 5 0	16,088 5 0	944 10 6	6,661 8 3	4,526 2 6	218 2 0	1,504 12 1	..
Calicut	..	..	..	..	1,151 14 0	..	..	6,456 5 6	..	3,202 7 0	929 4 0	239 7 11	..
Board's Office	..	..	..	..	2,371 8 3	..	..	213 3 3	..	320 9 6	124 12 0	337 15 2	..
Deputy Commissioner, Northern Division	..	..	..	..	2,494 10 3	..	..	346 0 7	..	301 8 0	31 8 0	164 8 3	..
Deputy Commissioner, Central Division	..	..	..	..	2,450 12 3	..	..	182 12 0	..	405 10 0	85 6 0	444 11 3	..
Deputy Commissioner, Southern Division	..	..	..	..	1,376 11 0	..	..	6 0 0	..	119 15 0	16 14 0	104 7 1	..
Deputy Commissioner, Abkari	..	..	..	..	1,184 1 3	..	..	6 0 0	..	278 5 0	5 4 0	12 7 6	..
Northern District Circle	..	..	..	..	733 3 6	..	..	..	..	215 6 0	6 14 0	238 10 0	..
Central	..	..	..	..	1,095 12 4	..	..	6 0 0	14,018 12 4	125 14 6	1 3 0	32 13 0	..
Southern	..	..	..	..	1,398 9 2	..	..	0 1 6	..	..	..	..	..
Madras Town Circle	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	134 11 4	3,223 13 7	1,001 8 0	8,002 6 9	1,32,788 3 4	99,808 3 7	15,922 1 5	1,18,765 2 4	33,965 13 3	2,177 15 6	14,508 6 5	..	..

APPENDIX K—cont.

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900—cont.

Sub-division or office.	SUPPLIES AND SERVICES AND CONTINGENCIES—contd.				SALT PURCHASE AND FREIGHT.							Total.	
	Office expenses.	Miscellaneous.	Charges for conveying salt to French Government and to Fish-curing yards.	Purchase of salt manufacturer's share.	Purchase of salt for fish-curing purposes.	Purchase of salt for supply to French Government.	Conveying and storing salt.	Cost of gathering sponge salt.	Petty works for manufacture and storage of salt.		Sundry manufacturing charges.		
									Government works.	Excise license' works.			
35	36	37	38	39	40	41	42	43	44	45	43		
Chittoor	Rs. A. P. 1,789 12 2	Rs. A. P. 2,875 8 8	Rs. A. P. 1,538 10 6	Rs. A. P. 61,139 5 6	Rs. A. P. ..	Rs. A. P. 4,052 11 7	Rs. A. P. ..	Rs. A. P. 7,410 4 10	Rs. A. P. 4,612 10 6	Rs. A. P. 832 0 2	Rs. A. P. 3,16,923 5 11		
Cannara	867 2 9	2,123 15 8	783 11 4	..	375 13 10	600 5 0	..	937 8 1	802 13 11	104 1 0	1,42,398 4 2		
Madurai	932 6 9	3,186 13 10	58 1 6	..	339 4 6	4,085 14 10	7,091 0 4	2,448 2 6	1,346 15 10	1,212 9 10	1,42,932 13 2		
Nellore	1,584 0 1	2,467 13 1	200 1 0	52,483 8 1	39 7 8	49,255 10 1	..	1,938 13 6	2,505 4 3	416 3 6	214,624 8 8		
Chingleput	2,596 6 0	5,329 7 7	2,300 14 11	1,04,865 1 9	119 12 4	..	..	15,678 8 2	10,120 6 3	5,170 9 9	3,61,359 8 5		
Gudalore	371 8 9	8,008 12 3	46 15 9	..	..	..	..	122 0 11	659 0 0	..	1,88,465 1 11		
Arcon	489 5 2	921 0 6	..	..	..	..	..	..	..	..	1,86,787 2 1		
Bellary	629 14 8	978 2 5	..	..	..	..	..	..	..	..	1,52,749 8 4		
Nagapatnam	1,331 7 11	1,934 3 4	1,254 15 4	8,851 9 10	765 1 0	8,067 14 3	..	4,878 4 10	4,716 14 2	415 10 7	1,79,305 12 0		
Tinnevely	900 11 5	4,169 3 7	23,046 6 7	8,271 8 9	..	1,146 15 2	..	1,491 8 8	3,344 9 6	0 3 4	1,83,037 10 8		
Tiruchinopoly ..	238 9 8	6,362 2 0	9,250 5 8	..	706 6 11	61 14 0	..	..	..	..	213,596 2 7		
Calicut	979 13 6	3,947 12 7	..	..	..	1,920 10 2	..	1,069 0 9	..	378 3 9	2,81,715 2 6		
Board's Office ..	5,385 12 2	40,128 11 9	..	..	..	..	..	..	..	..	1,81,804 5 4		
Deputy Commissioner, Northern Division	116 14 1	342 13 0	..	..	..	..	..	..	..	..	23,143 12 10		
Deputy Commissioner, Central Division	188 0 2	19 14 8	..	..	..	..	..	..	..	..	30,053 4 10		
Deputy Commissioner, Southern Division	186 5 8	15 6 0	..	..	..	..	..	..	..	..	23,562 11 9		
Deputy Commissioner, Abkari	16 15 6	45 9 6	..	..	..	..	..	..	..	..	14,163 2 4		
Northern District Circle ..	5 8 6	113 1 6	..	..	..	..	..	..	..	..	7,711 15 9		
Central	95 7 11	214 6 1	..	..	..	..	..	..	..	..	10,645 10 3		
Southern	142 9 6	13,564 4 7	..	..	..	..	..	..	..	..	38,890 3 6		
Madras Town Circle ..	36 8 7	15,717 9 10	..	..	..	..	..	..	..	..	38,903 9 8		
Total	Rs. 18,784 4 11	Rs. 1,07,414 12 5	Rs. 38,486 2 7	Rs. 2,35,131 1 11	Rs. 2,345 14 3	Rs. 69,151 5 1	Rs. 7,091 0 4	Rs. 35,964 4 2	Rs. 28,009 10 5	Rs. 8,529 9 11	Rs. 29,02,812 12 7	Rs. 9,88,617 9 2	Rs. 19,14,195 3 5
Deduct amount debitable to 7 Excise												Net debitable to Salt	

APPENDIX

STATEMENT of Expenditure upon Works in the Salt,

Classification.	Chicacole	Cocanada	Masulipatam	Nellore	Chingleput	Cuddalore	Negapatam
1	2	3	4	5	6	7	8
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A.—Roads, including compensation.							
New works	284 14 5	426 8 10	65 0 0	1,300 0 0	555 3 10	409 2 7	118 15 8
Repairs	2,961 4 5	426 8 10	65 0 0	724 13 11	555 3 10	409 2 7	1,146 4 3
Total, Roads including compensation	3,245 2 10	426 8 10	65 0 0	2,024 13 11	555 3 10	409 2 7	1,265 3 11
B.—Other Works.							
New Works.							
Compensation	..	..	765 2 11	21 6 9	..	..	116 2 6
Protective works, such as hedges, &c.	1,558 0 7	1,364 6 3	74 5 4	89 9 4	137 9 6	..	69 9 6
Offices and lines	1,872 4 2	5,934 7 0	4,790 11 5	4,544 7 4	(a) 1,570 9 8	104 4 2	2,716 5 2
Boats	..	..	714 3 0	410 14 0	..	..	338 13 7
Other works for public convenience	..	..	..	..	..	..	48 15 6
Sundry works	..	..	..	416 13 6	209 11 4	..	..
Total, New Works	2,930 4 9	7,298 13 3	6,344 6 8	5,483 2 11	1,917 14 6	104 4 2	3,239 14 8
Repairs.							
Protective works, such as hedges, &c.	2,801 0 4	2,959 0 7	891 11 10	3,842 3 1	6,070 9 9	218 11 6	1,171 2 11
Offices and lines	3,301 14 3	965 4 10	1,261 1 6	3,804 5 1	(b) 6,301 11 8	2,812 1 9	2,070 14 0
Boats	29 13 2	415 5 11	320 13 0	452 1 6	(c) 1,707 6 6	..	325 13 11
Other works for public convenience	44 13 10	..	40 0 0	232 15 10	432 14 7	123 14 6	397 15 9
Sundry works	536 6 3	24 0 1	132 11 9	409 7 6	..	..	..
Total, Repairs	6,613 15 10	4,363 11 5	2,646 6 1	8,541 6 0	14,512 10 6	3,154 11 9	3,965 14 7
Total, Other Works	9,544 4 7	11,662 8 8	8,990 12 9	14,024 8 11	16,429 9 0	3,259 0 4	8,235 12 10
Total, Works for Revenue and General purposes	12,784 7 5	12,960 1 6	9,055 12 9	18,049 6 10	16,945 12 16	3,363 2 11	9,521 0 9
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works.							
Compensation	..	..	..	..	..	..	..
Irrigation channels (brine-supply) including opening bars, &c.	1,223 12 0	..	..	518 9 5	447 2 0	..	2,713 4 6
Platforms and drying grounds	(d) 53 12 0	..	39 12 0	..	175 1 5	..	..
Protective works	..	..	..	..	20 0 0	..	12 11 0
Store-sheds and gollahs	..	..	..	..	..	..	..
Sundry works	..	..	..	..	..	..	..
Total, New Works	1,280 14 0	..	39 12 0	518 9 5	642 4 5	..	2,725 15 6
Repairs.							
Irrigation channels (brine-supply) including opening bars, &c.	3,858 6 6	699 12 6	314 2 0	56 3 5	13,440 8 2	..	390 15 2
Platforms and drying grounds	404 8 10	166 11 7	253 5 9	992 7 11	1,040 2 6	..	1,409 7 4
Protective works	1,159 3 3	..	1,721 8 10	..	287 7 2	..	..
Store-sheds and gollahs	492 6 3	81 0 0	42 1 10	371 8 9	268 1 6	98 15 1	347 6 8
Sundry works	214 14 0	..	77 4 0	..	..	23 1 10	4 8 0
Total, Repairs	6,129 6 10	937 8 1	2,408 6 5	1,420 4 1	15,039 3 9	122 0 11	2,152 5 4
Total, Works for the manufacture and storage of salt	7,410 4 10	937 8 1	2,448 2 5	1,938 13 6	15,678 8 2	122 0 11	4,878 4 10
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.							
Works for general purposes	783 3 6	2,975 4 2	95 11 3	466 1 10	340 1 4	24 13 9	1,903 3 2
Works for manufacture and storage of salt	4,512 10 8	802 18 11	1,846 15 10	2,506 4 3	10,120 6 3	659 0 0	4,716 14 2
Total, Excise Works	5,295 14 0	3,778 2 1	1,941 11 1	2,972 6 1	10,460 7 7	683 13 9	6,620 1 4
Grand Total	25,416 10	316,804 11 8	12,946 10 8	20,960 10 5	43,124 12 7	4,474 1 7	21,019 6 11

(a) Excludes Rs. 28-4-9 shown against Bellary Sub-division.

(b) " " 443-10-5 " Central office.

(c) " " 414-8-9 " " "

(d) Incurred in the Chingleput Sub-division.

L.

and Abkari Department in the Madras Presidency for 1899-1900.

Tinnevely.	Calicut.	Bellary.	Arco.	Trichino- poly.	Southern Di. Tillery Circle.	Deputy Commissioner, Central Division.	Central Office.	Total.
9	10	11	12	13	14	15	16	17
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	..	..	..	..	..	1,683 14 1
..	..	..	..	..	..	..	..	6,278 5 10
..	..	..	..	..	..	..	..	7,962 3 11
378 0 8	276 0 0	..	..	..	..	..	..	1,004 12 9
1,345 1 10	2,749 3 10	719 14 1	1,954 7 10	2,173 1 4	..	(d) 804 12 5	..	3,298 8 6
..	284 0 0	..	..	..	..	..	..	30,974 14 4
..	..	..	..	..	..	..	..	2,522 11 0
..	393 13 6	..	..	..	18,897 12 1	..	..	14,967 1 11
1,723 2 6	3,121 1 4	719 14 1	1,954 7 10	2,173 1 4	18,897 12 1	804 12 5	..	52,763 0 6
1,092 14 2	14 12 11	..	582 14 5	180 0 0	..	..	443 10 5	19,062 8 1
1,443 14 10	828 6 8	627 0 0	..	..	..	..	414 8 9	24,273 3 5
..	106 12 2	..	..	..	..	..	..	3,811 12 8
256 8 7	..	..	..	..	121 0 3	..	..	317 13 8
..	..	..	..	..	..	..	..	4,027 6 6
2,831 7 4	2,543 6 11	627 0 0	582 14 5	130 0 0	111 0 3	..	858 3 2	51,492 12 3
4,554 9 10	5,684 8 3	1,346 14 1	2,537 6 3	2,303 1 4	14,018 12 4	804 12 5	858 3 2	1,04,255 12 9
4,554 9 10	5,684 8 3	1,346 14 1	2,537 6 3	2,303 1 4	14,018 12 4	804 12 5	858 3 2	1,12,218 0 8
..	..	..	..	..	..	..	..	..
1,216 8 7	..	..	..	..	..	..	..	2,189 8 6
..	..	..	..	..	..	..	..	4,923 5 1
..	573 1 8	..	..	..	..	..	..	176 1 5
..	..	..	..	..	..	..	..	573 1 8
..	..	..	..	..	..	..	..	36 1 0
1,216 8 7	573 1 8	..	..	..	..	..	..	6,997 1 7
..	..	..	..	..	..	..	..	18,759 15 10
..	..	..	..	..	..	..	..	4,256 12 4
..	..	..	..	..	..	..	..	3,108 3 4
236 14 9	485 15 1	..	..	..	..	..	..	2,424 5 11
38 1 4	..	..	..	..	..	..	..	857 13 2
275 0 1	485 15 1	..	..	..	..	..	..	28,967 2 7
1,491 8 8	1,059 0 9	..	..	..	..	..	..	35,964 4 2
..	..	..	..	..	..	..	..	..
8 10 8	..	..	..	..	..	..	..	6,547 1 8
3,344 9 6	..	..	..	..	..	..	..	28,009 10 5
3,353 4 2	..	..	..	..	..	..	..	34,556 12 1
9,399 6 8	6,723 9 0	1,346 14 1	2,537 6 3	2,303 1 4	14,018 12 4	804 12 5	858 3 2	1,82,739 0 11

STATEMENT showing the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1899.

[illegible]

• Samples have not been received during the year.

APPENDIX M—*cont.*

[illegible]

STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1899.

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																		
Sub-division.		Circle.	Released by department.						Disposal by officers of the Department.									
			Pending at the beginning of the year and since reported during the year.		I Infirm persons, pregnant women and children.		II For possessing less than one seer of out-rubbish 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.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
* Chitacole	Genjam ..	6	10	..	4	..	7	..	1	..	..	..	3	7	3	3	6	10
	Surla ..	240	124	..	..	16	16	..	..	..	..	21	21	103	103	124	124	
	Narupada ..	456	161	12	12	48	50	..	..	3	3	64	65	92	93	156	156	
	Chingapatnam ..	579	259	26	26	40	40	..	..	2	2	69	69	183	183	232	232	
	Konada ..	295	11	11	11	11	11	..	..	2	2	25	25	86	86	111	111	
	Karsa ..	38	16	1	1	1	1	..	..	..	..	2	2	14	14	16	16	
Coacanada	Polavaram ..	682	286	34	35	55	57	..	..	3	3	93	95	190	190	283	285	
	Bobbili ..	166	94	4	4	6	7	..	1	2	2	11	13	79	81	90	94	
	Anakapalle ..	718	368	51	55	37	37	..	1	3	4	91	95	265	269	356	361	
	Total ..	3,769	1,429	144	147	219	226	1	2	15	17	379	392	1,015	1,022	1,394	1,414	
	Penugeturu ..	197	70	..	..	4	6	..	..	3	3	7	8	61	61	68	69	
	Rajahmundry ..	165	70	1	1	15	15	..	..	..	..	16	16	54	54	70	70	
Masulipatnam	Mogalturu ..	251	114	2	2	34	34	..	..	..	..	26	36	76	77	112	113	
	Ellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	Total ..	613	254	3	3	53	54	..	..	3	3	59	60	191	192	250	252	
	Manginapudi ..	244	78	..	..	11	11	1	..	..	..	12	12	66	66	78	78	
	Nizampatnam ..	195	131	3	3	39	39	..	..	2	2	44	44	77	77	121	121	
	Devada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Masulipatnam	Narasasopet ..	3	6	..	..	..	..	..	1	1	2	2	4	..	..	2	4	
	Total ..	442	209	3	3	50	50	2	3	3	4	53	60	143	143	201	203	

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899.—*cont.*

Sub-division.		DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.										DISPOSAL BY MAGISTRACY.																												
		Undetected scrapings of salt-earth registered from 1st October 1898 and written off.		Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Pending trial on 1st January 1899, and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.																										
				Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.																									
Onitcaole	Circle.	19	20	21	22	23	24	25	26	27	28	29	30	31																										
																					Ganjām ..	..	84	6	10	..	..	32	..	3	140	140	2	3	138	138	..	1	..	
																					Surlā ..	..	249	208	124	..	32	..	118	111	119	119	..	..	111	112	..	7	..	
																					Naupada ..	..	221	(*) 408	159	(*) 159	50	..	187	169	187	187	..	..	187	169	..	16	..	
																					Calingsapatam ..	..	249	478	97	..	7	..	80	80	80	80	..	..	80	80	..	6	..	
Ocanada	Circle.	19	20	21	22	23	24	25	26	27	28	29	30	31																										
																					Konada ..	..	134	245	111	..	..	50	..	16	16	16	16	..	..	16	16	..	2	..
																					Karasa ..	..	17	28	3	..	1	..	261	199	201	201	..	..	199	199	..	2	..	
																					Polavaram ..	..	325	608	285	74	..	80	82	82	82	..	..	82	82	..	2	..		
																					Bobbili ..	..	71	161	94	5	..	3	273	273	271	271	..	..	273	271	..	2	..	
Anakapalle ..	..	307	(*) 664	(*) 365	54	..	13	1,104	1,064	1,105	1,065	..	..	1,064	1,065	..	33	..																						
Total ..		1,408	2,804	1,416	365	13	1,104	1,105	4	4	33	33	..	..	33	33	..	5	..																					
Masulipatam	Circle.	19	20	21	22	23	24	25	26	27	28	29	30	31																										
																					Pennaguduru ..	..	47	115	69	82	1	..	62	62	62	62	..	..	62	62	..	5	..	
																					Rajahmundry ..	..	93	168	70	2	..	54	54	54	54	..	..	54	54	..	13	..		
																					Mogalthurra ..	..	113	225	113	26	..	76	76	77	77	..	..	76	77	..	13	..		
																					Ellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..		253	565	252	110	2	192	192	2	2	18	18	..	..	18	18	..	18	..																					
Masulipatam	Circle.	19	20	21	22	23	24	25	26	27	28	29	30	31																										
																					Mauginapadi ..	..	145	282	78	31	..	68	68	68	68	..	..	68	68	..	5	..		
																					Nizampatam ..	..	74	196	121	..	..	77	77	77	77	..	..	77	77	..	1	..		
																					Boavada ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
																					Narasaraopet ..	..	1	3	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Total ..		220	421	203	21	..	145	145	2	2	6	6	..	..	6	6	..	6	..																					

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

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

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

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

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

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

[illegible]

Sub-division.		Circle.		DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.						DISPOSAL BY MAGISTRACY.							
				Undetected scrapings of salt-earth registered from 1st October 1898 and written off.		Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Pending trial on 1st January 1899, and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.	
Cases.	Cases.	Persons.	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	30	63	1	35	2	27	28	27	28	..	..	..	..	..		
	Pakala	1	1	..	..	..	..	..	..	..	..	..	..	..	..		
	Iskapalle	4	34	31	..	..	22	22	21	21	..	..	..	..	..		
	Krishnapattanam	43	93	50	..	..	59	59	45	45	..	..	..	14	14		
	Kavali	..	6	..	..	..	6	5	5	5	..	..	..	..	..		
Chingleput ..	Tada	183	419	262	7	2	267	261	282	285	..	..	1	26	25		
	Total ..	241	616	384	16	4	370	376	380	334	1	2	39	39	39		
	Tiruvallur	86	208	135	9	4	70	70	69	69	1	1	..	..	..		
Bellary ..	Ennore ..	35	70	35	..	..	2	2	2	2	..	..	..	..	..		
	Covelong	316	(a) 1,078	(a) 773	53	5	704	713	702	711	2	2	..	..	..		
	Merkanan	436	1,358	945	62	9	808	817	805	814	3	3	..	..	..		
Bellary ..	Total ..	..	9	10	..	..	10	11	10	11	..	..	..	..	..		
	Bellary ..	..	(b) 8	(b) 8	..	..	8	8	8	8	..	..	..	..	..		
	Hospet	..	21	21	..	..	19	19	19	19	..	..	..	..	..		
	Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Penuskonda	..	50	51	1	1	50	51	49	50	..	..	1	1	1		
Arcot ..	Markapur	..	1	1	..	..	..	..	..	..	..	..	..	..	..		
	Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Nandyal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Total ..	..	89	91	1	1	83	85	81	83	1	1	1	1	1		
	Cuddapah	1	95	94	..	..	95	95	83	83	..	..	..	..	..		
Bellary ..	Madanapalle	1	26	24	..	..	24	24	24	24	..	..	1	11	11		
	Rampetpal	..	21	24	..	..	17	18	16	17	..	..	1	..	..		
	Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Arni	..	14	14	..	..	10	10	10	10	..	..	..	..	..		
Bellary ..	Salem	1	38	37	1	1	3	34	30	30	..	..	..	4	4		
	Hoaur	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	Total ..	3	193	193	1	1	180	181	163	164	2	2	15	15	15		

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

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

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

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

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																							
Sub-division.		Circle.	Released by department.												Total disposed of.								
			Pending at the beginning of the year and since reported during the year.		I						II		III					IV		Total released after warning.		Sent for trial.	
					Infirm persons, pregnant women and children.		For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		On proof of ignorance or inadvertence.		For want of proof.		Total released after warning.					Sent for trial.					
1		2		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.						
Cuddalore			3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18					
	Tindivanam		870	492	51	51	7	7	1	1	1	1	60	60	417	417	477	477					
	Tirukkoyilur		459	342	13	13	37	37	..	..	1	1	51	51	286	286	337	337					
	Cuddalore		810	556	32	32	34	34	1	1	9	9	76	76	467	467	543	543					
	Villupuram		657	567	69	73	67	67	7	7	16	17	159	161	385	387	544	551					
	Tranquebar		324	270	5	7	14	14	..	..	2	2	21	23	231	231	252	254					
	Total		3,120	2,227	170	176	159	159	9	9	29	30	367	374	1,785	1,788	2,152	2,162					
Negapatam			2	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1					
	Negapatam		18	15	1	1	1	1	2	2	1	1	5	5	10	10	15	15					
	Vedranmiyam		315	127	7	7	8	8	..	..	1	1	16	16	111	111	127	127					
	Adirampattanam		307	176	3	3	4	4	..	..	1	1	8	8	168	168	176	176					
	Kattumavedi		28	28	..	..	2	2	1	1	..	..	3	3	23	23	26	26					
	Nannilam		499	310	2	2	..	..	..	..	11	11	13	13	297	297	310	310					
	Vattanam																						
	Total		1,169	657	13	13	16	15	3	3	14	14	45	45	610	610	655	655					
Tinnevely			227	129	..	..	1	1	2	3	1	1	4	5	124	124	129	129					
	Morekolam		29	18	..	..	..	..	..	..	1	1	1	1	17	17	18	18					
	Kayalpattam		11	11	..	..	2	2	..	..	1	1	5	3	8	8	11	11					
	Kattanguli		1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
	Srivilliputtur		1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
	Tinnevely		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..					
	Total		269	160	..	..	3	3	2	3	3	3	8	9	150	151	158	160					

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

		DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.										DISPOSAL BY MAGISTRACY.			
Sub-division.	Circle.	Undetected scrapings of salt-earth registered from 1st October 1898 and written off.		Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Pending trial on 1st January 1899, and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Cuddalore	{	19	20	21	22	23	24	25	26	27	28	29	30	31	
		307	(a) 787	(a) 480	83	12	421	421	383	383	4	4	34	34	34
		99	(b) 436	(b) 338	23	4	286	287	270	271	2	2	14	14	14
		225	(c) 772	(c) 547	38	9	492	494	460	462	7	7	25	25	25
		90	(d) 640	(d) 557	17	10	407	410	378	378	6	6	23	23	24
		42	(e) 295	(e) 255	29	15	231	231	222	222	6	6	3	3	3
		763	2,980	2,177	190	50	1,837	1,843	1,713	1,716	25	27	99	100	100
Negapatam	{	1	2	1	..	..	1	1	1	1	..	..	..	..	..
		3	13	15	..	..	10	10	10	10	..	..	..	..	..
		169	296	127	19	..	117	117	115	115	..	..	..	..	..
		107	283	176	24	..	168	168	161	161	..	..	..	..	..
		..	26	26	2	2	23	23	22	22	..	..	..	..	..
		176	486	310	13	..	302	302	301	301	..	..	..	..	..
		456	1,111	845	58	2	621	621	610	610	..	..	10	10	10
Tinnevely	{	79	207	129	20	..	138	138	133	133	..	..	5	5	5
		11	29	18	..	..	17	17	15	15	..	..	..	..	..
		..	11	11	..	..	8	8	8	8	..	..	..	..	..
		1	1	..	..	..	..	..	..	..	..	..	..	..	..
		..	1	..	..	..	..	..	..	..	..	..	..	..	..
		91	249	160	20	..	164	165	157	157	2	3	5	5	5

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

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

(c) Includes 4 cases with 4 persons written off.

(d) Includes 6 cases with 6 persons written off.

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

(a) Includes 3 cases with 3 persons written off.
(b) Includes 1 case with 1 person written off.(c) Includes 4 cases with 4 persons written off.
(d) Includes 6 cases with 6 persons written off.

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

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT.									
		Released by department.					IV For want of proof.				
		I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earb for the first time.		III On proof of ignorance or inadvertence.		Total released after warning.		Sent for trial.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12
		13	14	15	16	17	18	19	20	21	22
Trichinopoly	Palni	9	8	1	1	1	1	1	1	1	1
		4	4	1	1	1	1	1	1	1	1
Trichinopoly	Madura	320	161	18	18	18	18	18	18	18	18
		751	497	8	8	8	8	8	8	8	8
Trichinopoly	Tanjore	843	760	15	15	15	15	15	15	15	15
		556	270	2	2	2	2	2	2	2	2
Trichinopoly	South	57	57	3	3	3	3	3	3	3	3
		6	6	1	1	1	1	1	1	1	1
Trichinopoly	Erode	6	6	1	1	1	1	1	1	1	1
		4	4	1	1	1	1	1	1	1	1
Trichinopoly	Coimbatore	2,550	1,767	39	40	59	59	1	1	7	7
		2,550	1,767	39	40	59	59	1	1	7	7
Trichinopoly	Bhavani	296	131	4	4	3	3	17	17	5	5
		23	10	1	1	1	1	1	1	1	1
Trichinopoly	Palghat	1,647	424	44	51	14	14	1	1	6	6
		708	142	131	131	90	90	1	1	13	13
Trichinopoly	Tellicherry	427	131	4	4	1	1	1	1	1	1
		4	4	1	1	1	1	1	1	1	1
Trichinopoly	Cochin Frontier	3,100	842	48	55	109	109	18	18	10	10
		1	1	1	1	1	1	1	1	1	1
Trichinopoly	Total	16,769	9,167	465	487	776	791	41	45	111	130
		16,769	9,167	465	487	776	791	41	45	111	130
Trichinopoly	Madras Town Circle	1	1	1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1	1	1
Trichinopoly	Grand Total	16,770	9,168	466	488	777	792	42	46	112	131
		16,770	9,168	466	488	777	792	42	46	112	131

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.									
		Undetected scrapings of salt-earb registered from 1st October 1898 and written off.					Total cases and persons dealt with including undetected cases and scrapings written off.				
		I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earb for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Trichinopoly	Palni	1	1	1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1	1	1
Trichinopoly	Madura	150	150	10	10	10	10	10	10	10	10
		245	245	12	12	12	12	12	12	12	12
Trichinopoly	Tanjore	71	71	31	31	31	31	31	31	31	31
		227	227	68	68	68	68	68	68	68	68
Trichinopoly	South	57	57	3	3	3	3	3	3	3	3
		6	6	1	1	1	1	1	1	1	1
Trichinopoly	Erode	6	6	1	1	1	1	1	1	1	1
		4	4	1	1	1	1	1	1	1	1
Trichinopoly	Coimbatore	694	2,428	122	122	29	29	1,643	1,643	3	3
		694	2,428	122	122	29	29	1,643	1,643	3	3
Trichinopoly	Bhavani	117	117	10	10	10	10	10	10	10	10
		6	6	1	1	1	1	1	1	1	1
Trichinopoly	Palghat	913	1,369	408	408	21	21	361	361	9	9
		295	413	130	130	23	23	110	110	27	27
Trichinopoly	Tellicherry	222	344	83	83	1	1	29	29	5	5
		222	344	83	83	1	1	29	29	5	5
Trichinopoly	Cochin Frontier	1,553	2,396	794	794	48	48	618	618	560	560
		1,553	2,396	794	794	48	48	618	618	560	560
Trichinopoly	Total	6,419	16,039	9,008	9,008	159	159	7,761	7,761	7,796	7,796
		6,419	16,039	9,008	9,008	159	159	7,761	7,761	7,796	7,796
Trichinopoly	Madras Town Circle	1	1	1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1	1	1
Trichinopoly	Grand Total	6,420	16,040	9,009	9,009	160	160	7,762	7,762	7,797	7,797
		6,420	16,040	9,009	9,009	160	160	7,762	7,762	7,797	7,797

(a) Includes 2 cases with 2 persons written off.
(b) Includes 1 case with 1 person written off.
(c) Excludes 1 case with 1 person written off.
(d) Excludes 3 cases with 5 persons written off.
(e) Includes 1 person written off.
(f) Excludes 2 cases with 2 persons written off.

APPENDIX O—cont.
Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1899-1900—cont.

Sub-division.		Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.		Weight of salt issued.		Value of salt issued.	Quantity of salt issued to each round weight of fish.	EXPENDITURE.				Total.	
				L. MDS.	S.	L. MDS.	S.			Buildings.		Establishment.	Contingencies.		
										New works.	Repairs.				
Tinnevely.	..	Morekolam	{ 1899-1900 .. 6,366	38,687 6	5,170 10	2,487 12 11	11-60	..	..	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
			{ 1898-99 .. 6,094	45,832 29	4,156 19	2,081 15 4	13-24	..	86 3 7	557 0 0	959 4 8	1,617 4 8			
			{ 1899-1900 .. 4,881	14,399 25	1,776 16	805 11 5	10-15	..	59 10 0	240 0 0	344 15 7	644 9 7			
			{ 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			
			{ 1899-1900 .. 2,002	12,946 32	1,809 20	1,043 12 3	11-50	..	..	609 15 3	253 6 2	763 5 5			
..	Kayalpattam	{ 1898-99 .. 1,794	10,613 20	1,486 28	864 1 11	11-52	..	..	107 7 3	630 11 10	..	..	..		
		{ 1899-1900 .. 2,855	18,241 34	3,394 26	1,900 7 4	15-31	254 0 2	50 13 5	627 12 11	480 4 8	1,158 15 0	..	..		
		{ 1898-99 .. 1,403	7,431 10	1,318 6	718 2 3	14-59	..	68 1 6	604 11 1	211 13 10	1,138 12 7	..	..		
		{ 1899-1900 .. 15,607	82,255 16	12,150 32	6,347 11 11	12-15	..	110 7 5	1,935 12 2	2,037 15 1	4,084 2 8	..	..		
		{ 1898-99 .. 13,943	54,061 6	8,219 5	4,257 12 10	12-51	251 0 2	173 1 5	1,903 7 10	1,276 11 0	3,607 4 5	..	..		
..	Udipi	{ 1899-1900 .. 8,047	143,259 26	21,745 27	9,041 1 10	13-49	178 9 8	138 4 0	1,181 1 0	1,176 5 8	2,674 4 4	..	..		
		{ 1898-99 .. 6,134	82,686 4	11,722 3	4,384 9 2	11-66	..	..	1,322 14 8	834 7 7	2,482 4 10	..	..		
		{ 1899-1900 .. 9,120	99,782 3	11,631 31	4,946 9 2	10-06	310 1 6	307 12 5	1,568 12 4	941 11 11	3,178 6 2	..	..		
		{ 1898-99 .. 5,552	48,120 2	6,230 8	2,565 14 8	10-65	589 11 7	184 15 10	1,265 3 8	618 8 4	2,656 7 5	..	..		
		{ 1899-1900 .. 27,399	171,902 21	22,592 30	9,592 19 0	10-83	..	99 9 11	2,445 5 4	1,746 0 9	4,291 0 0	..	..		
..	Tellicherry	{ 1898-99 .. 21,059	120,749 32	16,894 10	13,804 4 0	10-25	..	..	44 15 0	1,281 1 7	3,988 11 3	..	..		
		{ 1899-1900 .. 18,294	166,865 20	20,721 20	13,804 4 0	10-25	..	..	3,019 10 8	2,542 3 7	6,048 3 5	..	..		
		{ 1898-99 .. 12,596	98,577 8	12,589 5	12,589 2 0	10-51	..	..	3,536 8 0	1,274 5 6	4,810 13 6	..	..		
		{ 1899-1900 .. 53,555	331,672 18	71,485 15	31,337 2 0	11-06	323 12 8	538 9 3	9,903 10 6	5,548 0 7	15,918 1 0	..	..		
		{ 1898-99 .. 42,693	361,180 11	51,327 5	21,337 2 0	11-69	..	..	8,569 1 6	5,541 4 10	14,110 6 4	..	..		
..	Ponnani	{ 1899-1900 .. 116,256	1,108,263 3	149,188 3	62,717 5 0	11-06	811 7 10	1,630 8 9	17,713 7 10	11,954 6 6	32,109 14 11	..	..		
		{ 1898-99 .. 87,964	711,313 17	97,762 31	37,590 9 10	11-31	589 11 7	554 13 5	17,366 6 6	9,547 11 10	28,048 11 4	..	..		
		{ 1899-1900 .. 283,556	1,486,464 0	191,984 14	1,02,354 9 3	10-62	1,069 11 5	3,041 4 7	30,441 11 2	17,188 14 6	52,233 9 8	..	..		
..	Total, Madras Presidency.	{ 1898-99 .. 288,745	1,050,857 10	138,655 31	1,00,576 14 4	10-55	896 12 9	2,446 3 7	30,411 11 11	14,586 2 7	48,290 14 10	..	..		

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 227, dated 30th August 1900:—

The Hon'ble Mr. J. THOMSON.

Resolution—No. 227, dated 30th August 1900.

The Board begs to submit to Government its report on the Administration of the
Salt Revenue in the Madras Presidency for 1899-1900.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

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

Copy to Deputy and Assistant Commissioners and the
Accountant-General, each with a copy of the report.

ORDER—No. 1262, Revenue, dated 22nd December 1900.

Separate Revenue No. 210.

With its Proceedings read above,
the Board of Revenue submits its report
on the administration of the Salt Revenue
during the year 1899-1900.

2. *Establishments.*—The sanctioned strength of the subordinate establishments at
the end of the year consisted of 10,967 officers and men costing Rs. 18,41,332 per
annum, the changes effected during the year resulting in the abolition of 57 hands
and in the reduction of the cost by Rs. 997.

Excluding the abkari establishments employed in the Collectors' and taluk
offices, the subordinates under the direct control of the department numbered 10,656.
The total number of punishments awarded was 3,062, a decrease of 39 as compared

with the preceding year. The major punishments fell from 910 to 745. Fifty-three appeals were disposed of by the Board of Revenue, of which only seven were wholly or partially successful.

3. *Factories and depots.*—Two factories, Kumblimedu and Kandadu, the latter temporarily, were closed. The number available for salt manufacture at the end of the year was 68, 23 for sale to Government, and 45 for general sale. Of these, 61 factories were worked, the area under manufacture being 10,515 acres against 7,291 acres in the preceding year. The total outturn of the season amounted to 7,321,692 maunds, an increase of 465,155 maunds as compared with 1898–99. The Oriental Salt Company's special process of manufacture was continued at the Naupada, Karasa and Jagannaikpur factories. The quantity treated by this process was 206,995 maunds, the quantity of sifted and crushed salt educed being 24,722 and 145,442 maunds respectively. This gives one maund of the former to every six maunds of the latter.

4. (a) *Receipts and issues.*—The imports by sea rose from 1,170,560 maunds to 1,219,247 maunds, nearly the whole of which came from the Bombay Presidency. Including the imports, the total stock of salt available for consumption amounted to 19.33 million maunds. The quantity issued aggregated 9,402,312 maunds against 9,014,565 maunds in 1898–99. The increase occurred under all heads except sale to the French Government; issues for home and inland consumption increased by 227,000 maunds, for fish-curing by 53,300 maunds, and for export by 118,000 maunds. Singapore and Penang took 516,000 maunds, or 1,54,000 maunds more than in the previous year.

(b) *Stocks.*—The stock of salt at the East Coast factories at the end of the year fell to 8.9 million maunds equivalent to 14.6 months' consumption as against 10.4 million maunds at the end of 1898–99. It was, however, ample everywhere, except in the factories of the Cuddalore Sub-Division, where the supply was sufficient for 4.2 months only. But these factories supply only a small local market.

(c) *Wastage.*—The wastage discovered during the year amounted to 567,981 maunds, being 6.5 per cent. of the stored contents of the heaps sold out. The average rate was high in the Chingleput and Masulipatam Sub-Divisions, and is ascribed to the age of the heaps and damage by rain.

5. *Excise system*—(a) *Capitalists and licensees.*—The number of factories worked independently of capitalists and of those under special leases remained the same as in the previous year, twelve and four, respectively. In the remaining twenty-nine factories the majority of licensees manufactured under agreements with companies or capitalists. The licensees of the Covelong factory entered into a contract with the Oriental Salt Company undertaking to sell their salt for a period of seven years from January 1900. In none of the twenty-nine factories, however, was manufacture restricted in view of raising prices.

(b) *Prices of Excise salt.*—The average factory price for the Presidency was As. 3–3.2 per maund, a decrease of two-tenths of a pie as compared with the price in 1898–99. At the Naupada, Karasa and Jagannaikpur factories controlled by the Oriental Salt Company, the prices ranged from As. 5–3.6 to As. 6–9.3 per maund; but these figures are understood to represent the prices realized at their inland depots and to include the cost of transport from the factories and other incidental charges. Excluding these prices, the Presidency average was As. 3–0.3 a maund, which is nearly the rate at which Government salt is generally sold. Taking the factories individually, the average price exceeded As. 4 a maund in nine factories against thirteen in the preceding year. It continued to be high at the Cuddalore, Manambadi, Naidavasal and Negapatam factories which are situated at a distance from a controlling Government factory. The average district price in retail transactions varied from Rs. 2–13–4 per maund in Tinnevely to Rs. 3–15–4 per maund in Ganjam and was not excessive.

6. *Competition of Bombay salt.*—Excluding Malabar and South Canara, which consume exclusively Bombay salt imported by sea, Salem and Coimbatore are the only districts to which this salt is consigned in large quantities. The imports through Malabar into Salem and Coimbatore have steadily declined since 1896–97 and in 1899–1900 stood at 325,009 maunds, a decrease of 65,362 maunds as compared with that year. On the other hand, the consignments by rail into Mysore, Anantapur,

Bellary and Kurnool varied but little from the figures for the previous year, being 599,324 maunds in 1898–99 as compared with 610,802 maunds. In view of meeting the competition of Bombay salt, experiments in the manufacture of light salt have been in progress from the season of 1899, which have proved that it is practicable to turn out salt as light as the Bombay product and with a composition virtually identical.

7. *Quality of salt.*—Both Government and Excise salt deteriorated slightly in average quality, the percentage of sodium chloride which they contained being 94.4 and 93.7, respectively, against 94.7 and 93.8 in the preceding year. The range was considerable, from 96.4 to 92 per cent. at Government factories and from 96.3 to 91 per cent. at Excise factories. The specially treated salt of the Oriental Salt Company showed a high percentage of sodium chloride, 96.4 in crushed salt and 97.4 in sifted salt; but, as pointed out in paragraph 90 of the report, salt with a percentage of 96 or over was manufactured by the ordinary method in four Government factories and one Excise factory. The light salt specially made at Karambalam contained only 93.9 per cent. of sodium chloride, but was not inferior to the average Bombay salt.

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

	1897–98.	1898–99.	1899–1900.
	L.B.	L.B.	L.B.
I. For the Presidency including Mysore and Coorg, but excluding the three northern districts.	16.46	16.09	16.37
II. For the West Coast districts and Mysore and Coorg.	13.24	12.34	12.80
III. For item (I), minus (II)	17.67	17.39	17.60
IV. For Pudukkottai territory	12.05	10.83	10.79

The rates in the last column of the table are calculated on the population of 1891. Making the normal allowance for the annual increase of population since that year, the consumption in the area included under III in the table was found to be at the rate of 16.14 lb. per head as compared with 16.10 lb. in the previous year. The rates generally advanced everywhere. With regard to the low consumption in Pudukkottai it was explained by the Dewan that the calculation did not take into account the salt transported to the northern part of the State from Tanjore and Trichinopoly. The question of making arrangements for the registration of all the salt entering the State has been engaging his attention.

9. *Financial results.*—The gross revenue amounted to Rs. 1,85,50,392, a decrease of Rs. 14,33,738 on the receipts of 1898–99, due chiefly to variations in credit transactions. Deducting the duty on salt exported by sea and rail from this Presidency and adding the duty on salt imported from other places, the total revenue was Rs. 197.28 lakhs against Rs. 212.49 lakhs of the preceding year. The charges debitable to "Salt" being Rs. 19,14,195, the net revenue of the year was Rs. 178.14 lakhs.

10. *Measures for the protection of the revenue.*—Including cases pending at the beginning of the year, the number of persons charged with breaches of the Salt laws was 9,167, being a decrease of 1,284 as compared with the previous year, which is satisfactory. One hundred and thirty persons were released departmentally as having factory. The number of persons released for other causes was 1,323 and 7,523 were sent for trial before the Magistracy. The number of persons who underwent trial was 7,437, of whom 63 persons were acquitted. The offences brought to trial were mainly contraventions of the provisions relating to earth salt and salt earth; and accounted for over 80 per cent. of the cases. These were most numerous in the Trichinopoly and South Arcot districts, where about 1,000 in the former and 2,000 in the latter were charged.

11. *Fish-curing.*—The number of yards available for curing fish was 129 as in the preceding year. The weight of fish brought to be cured was 54,605 tons, the highest figure reached during the past eight years. The receipts and charges on account of fish-curing amounted to Rs. 1,52,455 and Rs. 1,33,969, respectively, leaving a net gain of Rs. 18,486.

G.O., No. 1262, R.D., 22ND DEC. 1900.] 4

12. His Excellency the Governor in Council cordially concurs with the Board in their commendation of Mr. Deputy Commissioner Merriman's work and services. His Excellency the Governor in Council has also much pleasure in recording his satisfaction with the efficient administration of the department by the Honourable Mr. Thomson.

(True Extract.)

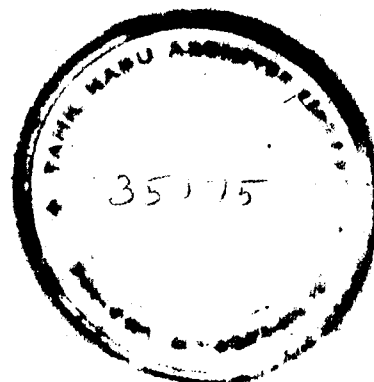
(Signed) G. S. FORBES,
Secretary to Government.

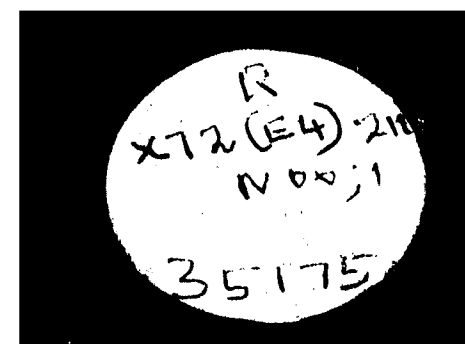
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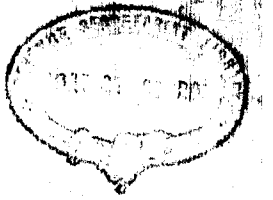
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Copy to the Government of India, Finance and Commerce Department.

(Signed) N. E. MARJORIBANKS,
Under Secretary to Government.







REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY,

FOR THE YEAR 1899-1900.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1900.

செப்பன்குப்பவர் பெயர் A. MANI

செப்பன்குத்தகாக எடுத்துக்
கொள்ளப்பட்ட நாள் Dec-1995

சுரபாசகம்
உ. பா
கையெழுத்தம்

சுரபாசகம்
உ. பா
கையெழுத்தம்

25/11/96



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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1899-1900.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

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

2. Mr. C. G. Todhunter continued to act as Secretary to the Commissioner till 17th January 1900, except for the period between the 14th July 1899 and 15th October 1899 when he proceeded on privilege leave, handing over charge to Mr. R. A. Graham. From the 18th January 1900 to the end of the year, the office was held by Mr. N. S. Brodie, the permanent Secretary.

3. The appended table shows the officers who held charge of the Northern and Central Divisions. Mr. Bryce McMaster was in charge of the Southern Division throughout the year.

Division.	Officer.	Period.		Reasons for termination.
		From	To	
Northern.	Mr. J. H. Merriman	1st April 1899 ..	8th July 1899 ..	Transfer to Central Division.
Do.	Mr. W. C. F. Leggatt	2th July ..	22nd January 1900 ..	Do. do.
Do.	Mr. C. G. Todhunter	23rd January 1900 ..	31st March 1900 ..	....
Central ..	Mr. R. A. Graham	1st April 1899 ..	13th July 1899 ..	Transfer to act as Secretary.
Do. ..	Mr. J. H. Merriman	14th July ..	16th October 1899 ..	Privilege leave.
Do. ..	Mr. R. A. Graham	17th October 1899 ..	28th December ..	Do.
Do. ..	Mr. E. L. Millett	29th December ..	7th January 1900 ..	In addition to his ordinary duties.
Do. ..	Mr. C. G. Todhunter	8th January 1900 ..	22nd do. ..	From 8th to 17th in addition to his duties as Acting Secretary.
Do. ..	Mr. W. C. F. Leggatt	23rd do. ..	31st March 1900 ..	....

B.—Administrative Changes.

4. The scheme for bringing distilleries under more direct control was proceeded with in the course of the year and three Inspectors specially trained in this branch of work were posted to the charge of three circles, viz., the Northern, Central and Southern Distillery Circles comprising the distilleries and warehouses in the Presidency. Trained officers were also posted to the distilleries and warehouses. At the same time the Board proceeded with the examination on actual results

of the adequacy or otherwise of the establishments sanctioned on the introduction of the tree-tax system and was enabled as a result of this and the release of the ordinary circle-officers from distillery control to recommend the abolition of the Aska Circle which was amalgamated with the Ganjam Circle and of the Assistant Inspector of the Chittoor Circle. The savings made, with others, were applied to the development of a scheme for the final amalgamation of the Customs with the Salt and Abkari establishments and to placing the trade reporting on a better footing and to the strengthening of the clerical establishments of several offices which were unduly weak.

5. Experience having proved that it was impossible to administer the tree-tax system in the strip of Malabar which lies between Cochin and the sea owing to the long area of frontier to be guarded and other difficulties, the combined toddy and arrack renting system was, reverted to in this tract and the frontier parties, i.e., the whole of the establishment of the frontier No. II Circle, abolished.

6. A minor change was made in regard to the fish-curing yard establishments which Government consented to make permanent, giving the Board at the same time a freer hand in their control, thus saving an annual report and a considerable amount of correspondence.

CHAPTER II.—LEGISLATION.

No change in legislation.

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

CHAPTER III.—ESTABLISHMENTS.

Subordinate establishments sanctioned.

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

CHAP. III.]

SUBORDINATE FACTORY ESTABLISHMENTS.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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	Clerks and Accountants.		Menials.		Inspectors.	Assistant Inspectors.		Sub-Inspectors.	Inspectors.	Assistant Inspectors.		Sub-Inspectors.	Clerks and Shroffs.	Peons.	Clerks and Shroffs.		Peons.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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(a) Estimate 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 1 Superintendent on Rs. 260, 1 clerk on Rs. 70, 6 on Rs. 26, and 2 on Rs. 16, and 2 attendants on Rs. 10, 9 on Rs. 8, and 4 on Rs. 7 sanctioned for two years from 1st March 1899, and of the 2 clerks on Rs. 30 and 3 attendants on Rs. 10 sanctioned temporarily pending receipt of final orders of Government on the scheme for the re-organization of the Board's office establishments.

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

(c) The number shown under this head against "abolished during the year" and "sanctioned during the year" includes the changes sanctioned in Government Order, No. 267, Revenue, dated 18th January 1899, but for which proposition statements were submitted only during the year under report.

Inspectors.		Sano- tioned.	Actually employed.
		No.	No.
1st grade	..	11	9
2nd ..	..	17	18
3rd ..	..	21	20
4th ..	..	30	28
Total	..	79	(a) 75
Assistant Inspectors.			
1st grade	..	35	32
2nd ..	..	33	33
3rd ..	..	33	(b) 33
Total	..	101	(a) 98
Temporary Assistant Inspectors.			
1st grade	..	1	1
2nd ..	..	1	1
3rd ..	..	6	6
Total	..	8	(c) 7
Sub-Inspectors.			
1st grade	..	66	69
2nd ..	..	99	83
3rd ..	..	148	123
4th ..	..	198	207
5th ..	..	280	265
Total	..	791	737
Temporary Sub-Inspectors.			
2nd grade	..	6	6
5th ..	..	75	57
Total	..	81	63

(a) Includes two Inspectors and two Assistant Inspectors who are on other duty outside the department.
 (b) Four of these are sub. *protem*. Assistant Inspectors.
 (c) Employed in the grade of Acting Assistant Inspectors.

9. 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. 25 per mensem, and by the employment as Assistant Inspectors and Sub-Inspectors of acting men subject to confirmation after a period of probation.

10. Details of the sanctioned strength of the combined Salt and Abkari Department as it stood at the end of 1899-1900 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.

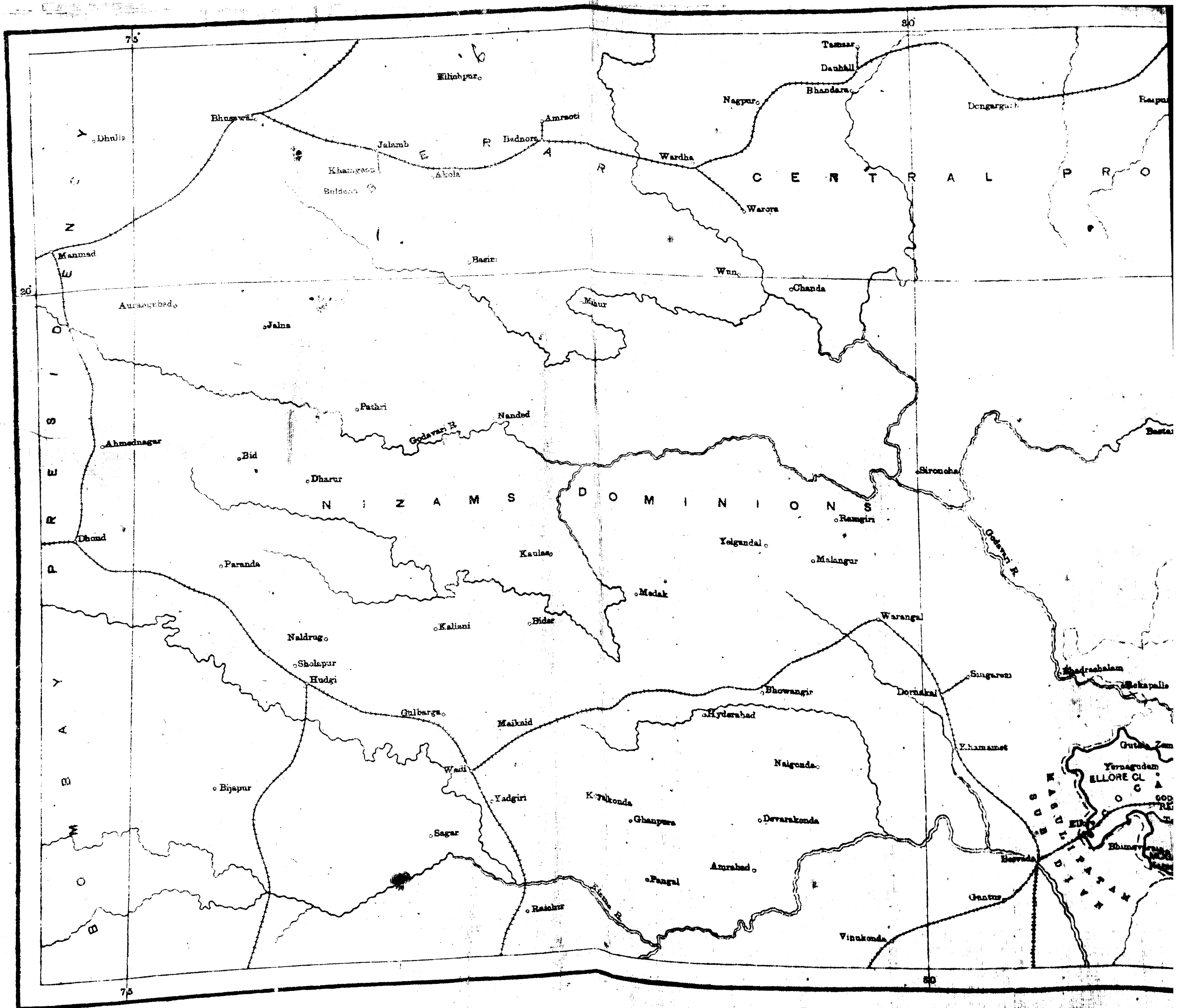
11. The subjoined statement shows the number of punishments imposed on the subordinate officers of the department in the year under review as compared with the previous year :—

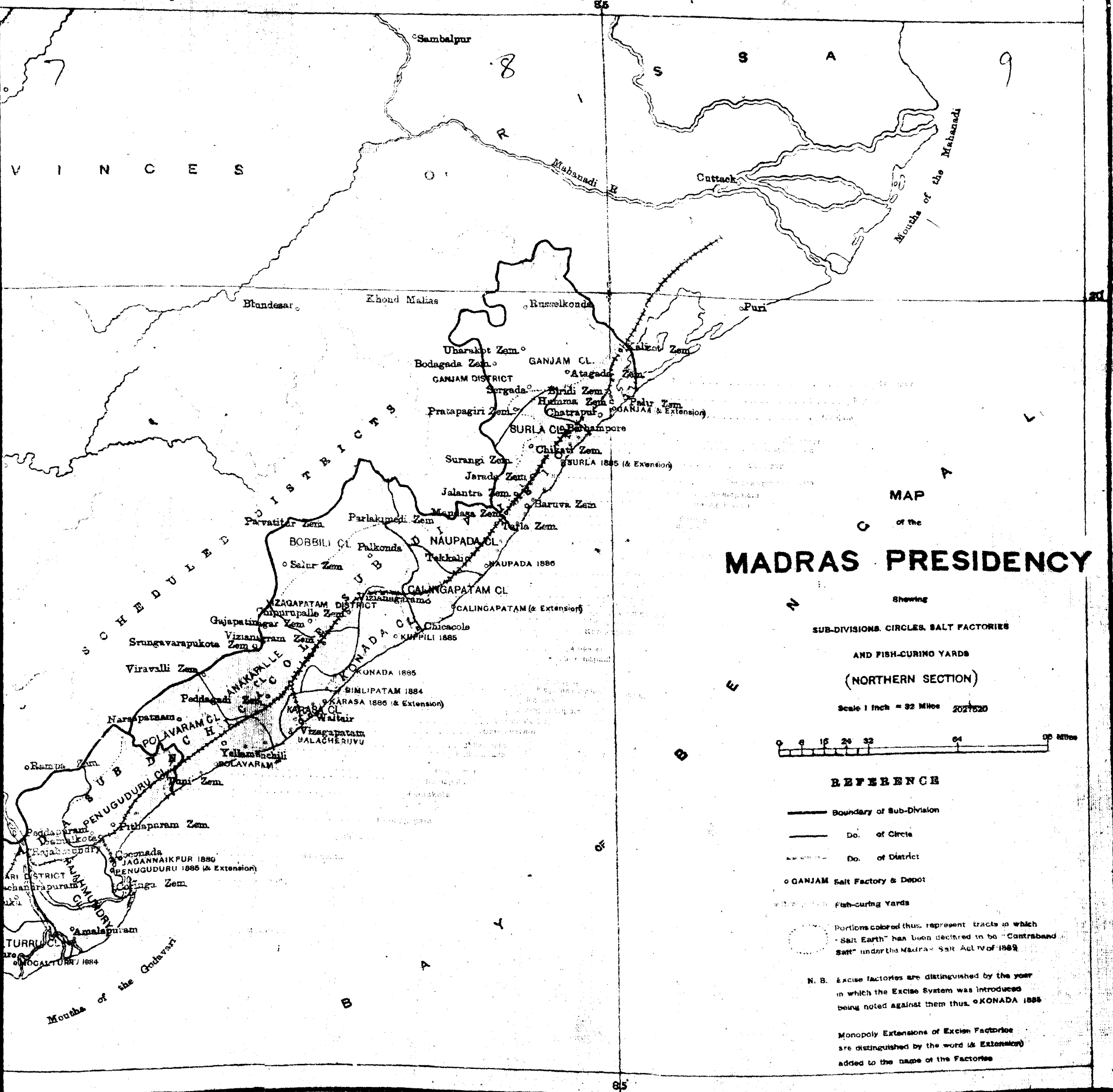
Class.	Years.	Strength.	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
Inspectors and Assistant Inspectors.	1899-00..	188	2	1	..	..	..	3	1.6
	1898-99..	191	3	2	1	1	..	7	3.6
Sub-Inspectors ..	1899-00..	872	10	21	17	4	..	52	5.9
	1898-99..	853	5	38	14	4	..	61	7.1
Assistants to Chemical Examiner.	1899-00..	1	..	..	..	..	..	..	..
	1898-99..	2	..	..	..	..	..	..	..
Clerks and shroffs ..	1899-00..	480	6	5	5	11	1	28	6.1
	1898-99..	458	3	8	3	21	1	36	7.8
Menials ..	1899-00..	9,135	183	129	386	691	1,610	2,979	32.6
	1898-99..	9,210	214	147	472	861	1,303	2,997	32.6
Total ..	1899-00..	10,656	181	156	408	706	1,611	3,062	28.7
	1898-99..	10,714	225	195	490	887	1,304	3,101	28.9

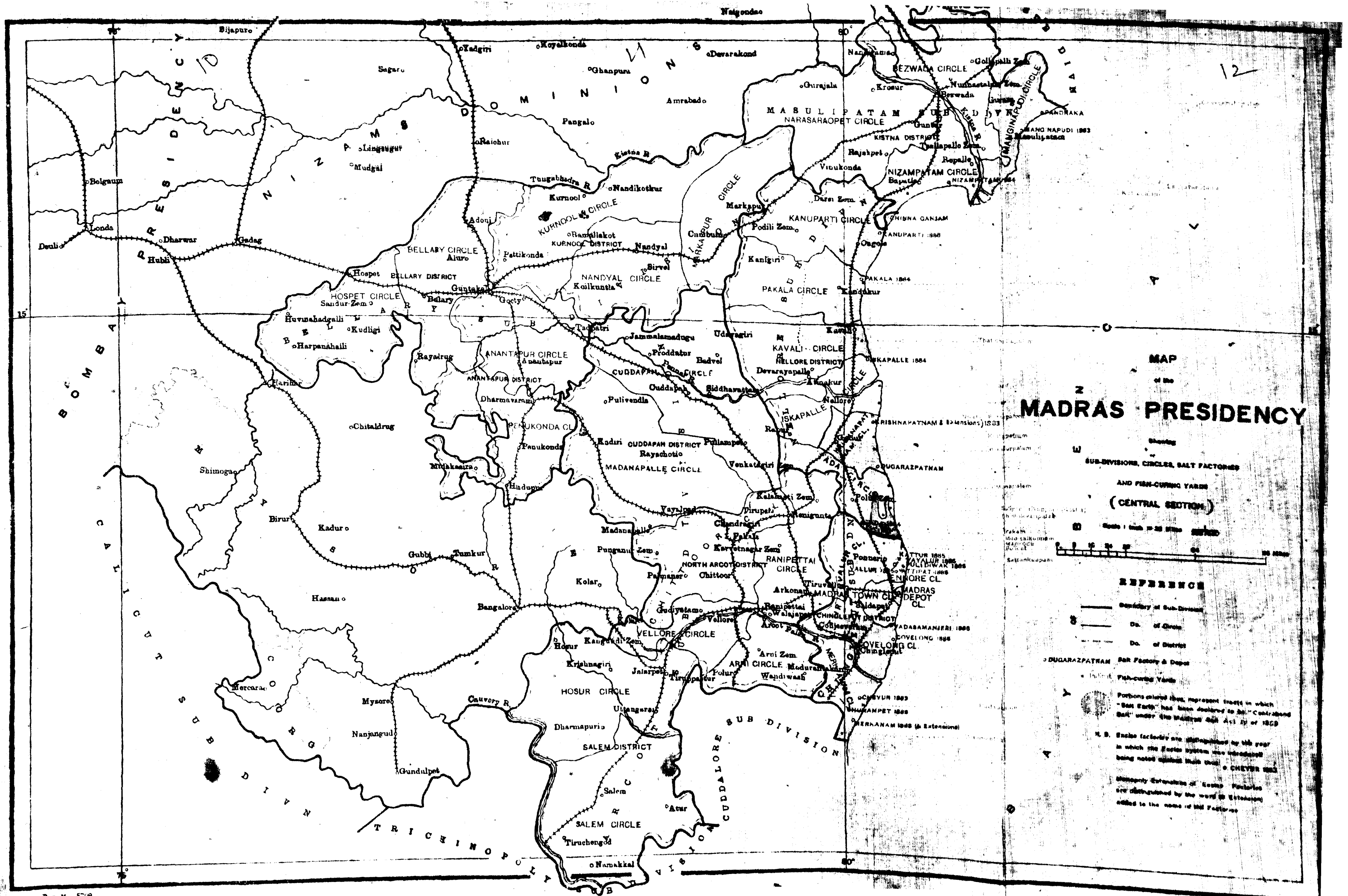
The percentage of punishments to the total strength shows a decrease on the whole as compared with the previous year and would have been lower still but for the increase under stoppages of pay for "absence without leave" which were almost wholly among menials. The punishments included two cases of dismissals, 26 of degradation and 58 of suspension on account of the accumulation of black marks.

12. One hundred and fifty-nine officers (including six Sub-Inspectors and fourteen clerks) resigned their appointments during the year under report against 211 officers (including an Assistant Inspector and sixteen clerks) in the preceding year. Of those who resigned this year, thirty-eight did so with a view to taking up appointments in other departments.

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



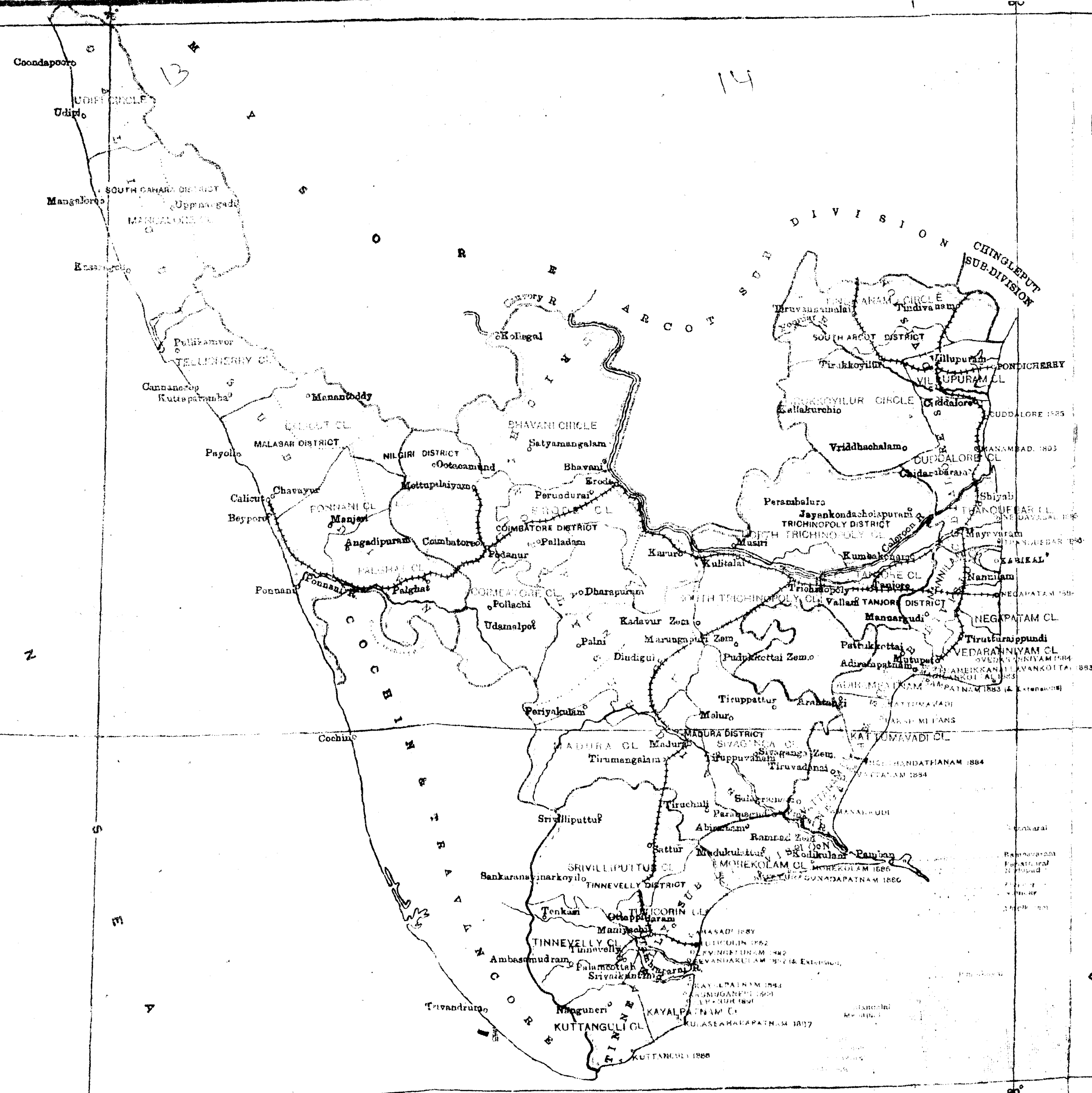




MAP of the MADRAS PRESIDENCY

Showing
SUB-DIVISIONS, CIRCLES, SALT FACTORIES
AND FISH-CURING YARDS
(SOUTHERN SECTION)

Scale: 1 inch = 32 Miles 2527520



REFERENCE

- Boundary of Sub-Division
- Do. of Circle
- Do. of District

KATTOMAVADI Salt Factory & Depot

Coastal Fish-curing Yards

Portions indicated thus represent tracts in which "Salt Earth" has been declared to be "Coromandel Salt" under the Madras Salt Act IV of 1885.

N. B. Excise factories are distinguished by the year in which the Excise system was introduced being noted against them thus: KAYALPATNAM 1883.

Monopoly Extensions of Excise Factories are distinguished by the word (Extension) added to the name of the Factories.

CHAPTER IV.—FACTORIES, MANUFACTURE, STOCKS AND ISSUES.

14. No new factories were opened during the year under report; one was closed and one reduced in area.

15. The Kumblimedu factory, including its sub-station Manavari in the South Arcot district, was ordered to be closed as the transactions were very poor and large sums expended by Government for works to be done by the licensees remained unrecovered in consequence. Sales hardly covered establishment charges and above all the revenue was exposed to considerable danger owing to the isolated situation of the factory.

16. The Védaranniyam factory in the Tanjore district consisted of two blocks A and B worked under modified Excise licenses for general sale and of a Government extension for the acquisition of reserve stocks. As, however, only a small portion of the available area in each of the blocks was actually worked by the manufacturers and the rest laid waste, it was considered advisable to concentrate manufacture in the A block, the total area available for manufacture in it having been more than that actually worked in the whole factory. No compensation was given to the licensees as they accepted pans in exchange in the consolidated factory.

17. The re-arrangement of the limits of the Vallur and Attiput factories in consequence of the Bezwada-Madras Railway line passing through them may also be mentioned in this connection.

18. Excluding these and also Kandadu which is temporarily closed, the number of salt factories available for work at the end of the year was 23 under Government and 45 under Excise with a respective area of 6,035 and 6,947 acres fit for salt manufacture. There was manufacture, however, in only 19 Government (inclusive of the Védaranniyam extension which was worked in 1899 but closed before the expiry of the year 1899-1900) and 42 Excise factories, and the areas actually worked in them were severally 4,610 and 5,905 acres. The phenomenal rains of April and May retarded manufacture in many of the factories and generally rendered the season unfavourable for salt production everywhere, but there was withal an increase in the total outturn of the year—7,321,692 maunds against 6,856,537 maunds in the season of 1898. This was due to the fact that the total number of salt factories left unworked in the season of 1899 was not so many as in 1898. There was no manufacture in 1899 at the marginally-noted stations, the main reasons being the existence of ample stocks in some, and the change of policy in regard to reserves in others, owing to which acquisition of fresh stocks had to be put off pending disposal of the old deteriorated salt at as little loss to Government as possible. In Magilankottai

Government.	
District.	Station.
Ganjām ..	Surlá Extension.
Visagapatam ..	Karasa do.
Górávari ..	Pennagudura Extension No. I.
Do. ..	Do. do. No. II.
Madura ..	Manakkudi.
Excise.	
Ganjām ..	Surlá.
Nellore ..	Takpalle.
Tanjore ..	Magilankottai.

cessation is reported to be the indirect effect of the imposition of the heavy cess on the salt sold at the factory.

19. The quantity manufactured in each of the ten preceding years is noted below. These figures include also the quantity of spontaneous salt collected at Pandraka in the Masulipatam sub-division:—

Years.	Total outturn for a series of years compared.	Total outturn for a series of years compared.
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	...	9,037,193
1895-96	...	8,832,093
1896-97	...	9,488,541
1897-98	...	6,569,566
1898-99	...	6,856,537
1899-1900	...	7,321,692

20. The quantity of salt manufactured under what is ordinarily called the Excise system, or the system under which the manufacturers are permitted to manufacture, store and sell salt on their own behalf, subject to the conditions of the license granted to them and of the payment of an Excise duty on all salt removed from their salt works, was 1,978,097 maunds against 57,15,792 maunds in the previous year. There was a general decrease in all the East Coast districts, except Kistna and Nellore, due, as stated above, to the adverse character of the season. In the Ganjam district it was attributable also to the absence of manufacture at Surki on account of abundant stocks and to late commencement and early closure of manufacture at Naupada consequent on the want of storage space there. The increase in Kistna was mainly in the Manginapudi factory where, under the terms of their agreements with the capitalists, the licensees did not manufacture

District.	Factory.	To whom leased.	Quantity manufactured.
Goddavari	Jagannaikpur.	Messrs. Hall, Wilson & Co.	1. MDS. 53,553
South Arcot.	Manambadi.	Messrs. Parry & Co.	22,086
Tinnevely.	Arumuganeri. Kulasekaram-patnam.	The late Dr. Dhanakoti Raja.	262,552 9,418

to bear the entire cost of all the works in the factory excepting the officers' quarters. In the Naupada, Karasa and Jagannaikpur factories the Oriental Salt Company have been continuing the improved process of manufacture described in paragraph 21 of the Administration Report for 1897-98. Endeavours are being made by them to enlarge their operations, more especially at Naupada, and their application for the grant of a piece of land adjoining that factory in view to have a salt-producing area of their own has been acceded to by Government. The company have also, about the close of the year, entered into agreements with most of the licensees of the Covelong factory undertaking to purchase their salt for a term of seven years, commencing from January 1900, and to employ their improved processes there. The subjoined statement shows the results of the operations with the company's machinery in the three factories of Naupada, Karasa and Jagannaikpur:—

Factory.	Quantity operated on.	Quantity stored therefrom on treatment.		Salt converted into brine, awaiting treatment, &c.	Wastage.	Percentage of wastage to quantity operated on.
		Sifted salt.	Crushed salt.			
1	2	3	4	5	6	7
Naupada	1. MDS. 116,260	1. MDS. 17,196	1. MDS. 81,806	1. MDS. 2,176	1. MDS. 16,022	12.0
Karasa	34,913	2,404	24,994	1,750	5,765	16.5
Jagannaikpur	(*) 55,822	5,122	38,582	2,742	9,376	16.8

(*) Is made up of 15,570 maunds taken to the company's enclosures direct from the drying grounds on estimation and 40,252 maunds taken on weighment.

21. The practice of taking salt by estimation for treatment by the company's machinery has been put a stop to everywhere, weighment being enforced.

22. Of the 45 Excise factories referred to in paragraph 18 *supra*, the licensees of Bimlipatam, Tada, Vadasamanjeri, Chunanpet, Merkanam, Neidavasal, Magilankottai, Theethandathanam, Vattanam, Mutturagunadapatnam, Keranur and Kuttanguli worked independently and those of Jagannaikpur, Manambadi, Arumuganeri and Kulasekara-

patnam worked, as above stated, under special leases. The licensees of the Covelong factory, who were all independent in 1898-99, entered into agreements with the Oriental Salt Company about the close of the year under report to sell them their salt for a term of seven years commencing from 1st January 1900. 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.

23. The changes in the number of dependent licensees in the several Excise factories were nowhere very abnormal. The following are, however, deserving of notice. The number of independent licensees at Naupada rose from 6 to 41 owing to the unwillingness of the Oriental Salt Company to pay the higher rate of kudivaram. The capitalists at Mogalturru and Pakala offered very liberal terms to the licensees who transferred their salt to them, as a result of which the number of independent licensees decreased. For the greater part of the year there was but one company of no great importance (called the Perianatehi Salt Company) in the Tuticorin Circle, but towards its close a firm, under the designation of Messrs. A. R. Hajee Fakir Mahomed Sait & Sons, was started which made agreements for a term of six years with almost all the licensees of the Arasadi and Tuticorin (Karapad) factories and with a few of those of Levingepuram and Sevandakulam. In none of the Excise factories where the capitalist element was predominant was any restriction placed on the quantity to be produced except at Manginapudi where, under their agreement, the licensees are permitted by the capitalist to manufacture only every alternate year.

24. The other system of manufacture is what is known as the Monopoly system under which the manufacturers to whom licenses are given produce salt and hand it over to Government at a rate of kudivaram previously agreed upon and have nothing further to do with the salt after it has been taken into store. Government sells the salt at a fixed price. The quantity manufactured under this system in the season of 1899 was 2,343,595 maunds against 1,140,745 maunds in 1898, or an increase of 1,202,850 maunds (105.4 per cent.). This large increase was chiefly due to there having been no manufacture in 1898 in Polavaram, Kanuparti and the five factories of the Ennore Circle on account of the large stocks then on hand, and to the strenuous efforts made by the local officers to acquire in 1899 as large a stock as possible in Pandraka where the stock in the previous year had run out. It was also due to the restriction placed on manufacture at the Government extensions (*vide* the concluding portion of paragraph 29 of the Administration Report for 1898-99) having been partly removed during the year. The result would have been far more encouraging but for the adverse season already commented on.

25. The invasion of Bombay salt in the tracts supplied by the Madras Depot had for long been engaging the attention of the Board, but, as the advantage which the Bombay salt enjoyed from a trade point of view was solely due to the fact that it possessed the advantage to the middleman of giving a larger number of measures to the maund and enhancing his profits at the expense of Government and the consumer, the Board did not consider it advisable to adopt the Bombay system of manufacture, more especially as it involved the abandonment of restrictions considered essential to the protection of the revenue. Government, however, in the interest of the salt manufacturers in the Presidency who have invested large sums of money in the business, considered that it was only fair that they should not be placed at a disadvantage as compared with the salt manufacturers of Bombay, and that suitable measures should be undertaken to enable them to obtain a fair share of the trade and to ensure sound and wholesome competition. It also held, with reference to the objection to the adoption of the Bombay system on the score of additional expenditure and trouble, that it was necessary to show that there would be extra cost and that such cost would be prohibitive, and it accordingly desired the Board to make such experiments as might be necessary to determine how far the Madras factories could produce light salt similar to the Bombay article. The Board selected the Karambalam factory for the

experiment and worked it on the Bombay system in the season of 1899, the Bombay methods adopted being the following:—

- (i) allowing salt to remain on the ridges until it was sufficiently dry to bear handling;
- (ii) allowing sifting before storage; and
- (iii) permitting the storage of the large-grained salt in small heaps.

The results though not conclusive have shown that by the adoption of these methods salt of a kind that will be able to compete with the Bombay article can be produced without much extra cost. The experiment is being continued here and has also been ordered to be tried at Attiput and Sevandakulam in 1900. With a view to obtain full information regarding the Bombay methods of manufacture and marketing, the sanction of Government was obtained to the deputation of Mr. J. H. Merriman, Deputy Commissioner, to enquire thoroughly in Bombay and to experiment in this Presidency. His report on the subject has been submitted to Government since the close of the year.

26. The damage caused by rain to salt on the drying grounds was excessive—71,735 maunds against 21,122 maunds in the previous year—and was due mainly to unseasonable rains. This, however, did not affect the stocks to any serious extent. Rejections of salt either before or after estimation were nowhere excessive, the highest quantity rejected—24,959 maunds in Chinna Ganjam—being only 6·7 per cent. of its outturn.

27. 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.

28. In a condensed form the figures are—

	Actual quantity in hand on 1st April 1899.	Received in 1899-1900 exclusive of transfers.	EXPENDED IN 1899-1900.			Actual quantity in hand on 1st April 1900.
			Passed into consumption.	Wastage written off.	Total.	
Government salt	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Excise salt	4,854,034	(a) 2,432,543	3,265,486	289,555	3,555,040	3,670,832
Imported salt	5,648,320	(b) 5,170,821	4,857,114	282,566	5,139,680	5,279,768
		1,219,247	1,219,247		1,219,247	
Total	10,502,354	8,622,611	8,841,846	572,121	9,413,967	8,950,540

* Revised figures.

(a) Includes 12,174 maunds purchased by Government from the excise licensees for fish-curing purposes.
(b) Excludes

29. 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 1900 was sufficient to last for 14·6 months:—

Sub-division.	Stock at the end of 1899-1900.	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 1898-99 was estimated to last.	Increase or decrease
	I. MDS.	I. MDS.	MONTHS.	MONTHS.	MONTHS.
Chicacole	2,012,238	1,593,642	15·1	20·1	— 5·0
Cocanada	491,092	420,814	13·7	16·2	— 2·5
Masulipatam	423,555	225,234	22·5	18·5	+ 3·0
Nellore	1,780,828	1,087,952	19·5	16·1	+ 3·4
Chingleput	1,948,932	1,756,036	13·3	20·3	— 7·0
Cuddalore	102,394	303,808	4·0	4·2	— 0·2
Nagapatam	855,443	624,506	18·4	20·0	— 1·6
Tinnevely	1,239,860	1,210,506	12·2	14·3	— 2·1
Total	† 8,853,742	7,240,496	14·6	17·5	— 2·9

† Exclusive of 96,898 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 sufficient for more than one year's consumption.

30. The salt imported by sea on private account was 1,219,247 maunds and showed an increase of 48,686 maunds as compared with the previous year. Of the actual imports 1,216,557 maunds were duty-paid and 2,690 maunds duty-bearing. The increase in the former is attributed to the revival of the trade after the plague scare in Bombay in 1898-99.

31. The duty-paid imports amounted to 1,242,328 maunds according to the manifests, and were all from the Bombay Presidency. Of this quantity 1,216,193 maunds were delivered at the ports of Malabar and South Canara and 364 maunds at the port of Madras, the balance 25,771 maunds or 2·075 per cent. being the wastage in transit. The imports on the West Coast include a quantity of 4,845 maunds which represents the excess found on reweighment of the consignments.

32. The duty-bearing imports amounted to 2,690 maunds against 2,821 * maunds imported last year and were chiefly from the United Kingdom. The bulk of these, viz., 2,619 maunds were received at Madras. Further details are given in Appendix H.

33. The rules for the export of salt to British Indian ports were availed of only to a limited extent. The Oriental Salt Company (Limited) have been the only firm engaged in the trade and even they exported only 31,122 maunds of crushed salt from their factories of Jagannaikpur and Karasa to Calcutta, Balasore and Chandballi against 81,078 maunds in the previous year. The decrease is attributed by the company to the prices realised leaving no margin for profit on shipment; but the restrictions imposed by the rules in the case of exports with claim for wastage allowance and the prohibition against vessels touching at intermediate ports which makes exports under bond out of the question are also in no small measure responsible for this result. The Board made certain suggestions for the approval of Government for amending the rules in such a way as to remove the above restrictions, but the Government of India has declined to accept them. It is again addressing Government in the matter.

Exports to the Straits Settlements show an increase, the quantity exported being 515,692 maunds against 361,720 maunds in 1898-99; but these exports are mainly from the Tuticorin factories and are practically confined to one or two leading merchants of that place. The trade in this direction also would be capable of considerable development if the rule regarding levy of double duty on all deficiencies found at the port of destination were waived in regard to losses caused by accident to the vessel at sea, but the Government of India has not approved of the proposal of the Board that the exporter should in such cases be entitled to ask for a survey of the vessel at the port of import and that the Local Government should be given power to excuse payment of the duty if it is thoroughly satisfied that the deficiency was caused by such accident and was due to no other cause.

A small quantity of 13,780 maunds was also exported to Rangoon by the Oriental Salt Company who prepaid the full duty at the port of export and obtained a refund of the differential duty on the quantity landed after receipt of intimation thereof from the port of import.

34. Including exports, there was an increase of 387,747 maunds in the total quantity of salt issued during the year as shown below:—

* Excludes 3,780 maunds, being the excess found on the reweighment of duty-paid consignments on which duty was collected.

	1898-99.	1899-1900.	Increase	Decrease.
	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Issued for Home and Inland consumption	8,378,535	8,605,509	226,974	..
Issued for fish-curing	138,655	191,985	53,330	..
Sold to French Government	54,577	44,224	..	10,353
Issued for export	442,798	566,594	117,796	..
Total ..	9,014,565	9,402,312	387,747	..

* 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.

† Is made up of 44,902 maunds of duty-paid exports sent to Rangoon, Balasore, Chankali and Calcutta and 515,692 maunds sent to Singapore and Penang.

‡ Excludes the quantities purchased by Government for fish-curing purposes.

35. The issues for Home and Inland consumption of Government, excise and imported salt exhibit an increase of 226,974 maunds as detailed below :—

Sub-division.	1898-99.	1899-1900.	INCREASE OR DECREASE.	
			Quantity.	Per cent.
Chicacole	L. MDS.	L. MDS.	L. MDS.	
Cocanada	1,571,563	1,697,083	+ 125,520	7.98
Masulipatam	432,128	419,385	- 12,743	2.94
Nellore	204,653	228,652	+ 23,999	11.72
Chingleput	1,107,574	1,071,860	- 35,714	3.22
Cuddalore	1,756,616	1,811,336	+ 55,820	3.17
Negapatam	323,147	276,982	- 46,155	14.28
Tinnevely	634,060	613,228	- 20,832	3.28
Calicut	1,182,510	1,270,743	+ 88,233	7.46
Total ..	1,167,384	1,216,230	+ 48,846	4.35
Total ..	8,378,535	8,605,509	+ 226,974	2.79

36. The increase in the Chicacole Sub-division is due to the opening of regular monopoly sales at the extensions as against the auction system previously in force, to the withdrawal of the restriction placed on the sale of the Government salt at Naupada,—that it was to be reserved exclusively for the Brinjari trade,—and to the very low prices for which heavy and reweighed salt of that factory was sold. It was also due in part to the facilities afforded by the opening of the East Coast Railway for the distribution of salt inland. The decrease in the Cocanada sub-division is attributed to short stock at Jagannaikpur and to the high prices charged by the Oriental Salt Company for their quantity manufactured and made available for sale at Pandraka. The decrease in the Nellore sub-division was chiefly the result of the rise in the sale price of salt from 2 to 3 annas a maund at Chinna Ganjam. The increase in the Chingleput sub-division is made up of a large increase in the transactions of the Madras depot and of a decrease in the sales of Covelong and Chunampet, due in the first factory to the inferior quality of the salt on sale and in the second to the high prices charged by the licensees. The decrease in the Cuddalore sub-division was chiefly in the Tranquebar Circle and was probably the result of the high prices charged by the licensees and the poor quality of the salt offered for sale. The decrease in the Negapatam sub-division was due to the low stocks in the Negapatam and Vattanam Circles and also, in the case of the latter, to the high prices charged by the licensees. The increase in the Tinnevely Sub-division was due to keen competition among the excise licensees and to the low prices charged in consequence. The increase in Calicut may be due to increased importation of Bombay salt during the year, rendering the market easier for buyers.

37. The issues of excise salt showed a decrease of 213,025 * maunds. In almost all the sub-divisions except Cuddalore, the decrease generally follows the increase under monopoly sales. The decrease at Cocanada was also due, as already stated, to the low stocks at Jagannaikpur. In the Cuddalore and Negapatam sub-divisions the decrease is attributed to the bad quality of the salt, lowness of stocks and to the high prices charged by the licensees. The increase in the Tinnevely sub-division is due to increased exportation † to Singapore and Penang during the year.

Variations in the sales of Excise salt.			
* Sub-divisions.	(a) 1898-99.	1899-1900.	Difference.
	L. MDS.	L. MDS.	L. MDS.
Chicacole	734,520	698,335	- 36,185
Cocanada	465,166	350,880	- 114,286
Masulipatam	182,917	174,957	- 7,960
Nellore	570,036	497,252	- 72,784
Chingleput	738,103	623,427	- 114,676
Cuddalore	323,144	276,987	- 46,157
Negapatam	577,116	509,491	- 67,625
Tinnevely	1,539,731	1,786,379	+ 246,648
Total ..	5,130,733	4,917,708	- 213,025

(a) The figures in these columns exclude purchases by Government from the Excise licensees and salt destroyed.

Exports to
Singapore
and Penang.
L. MDS.
361,720
515,692

† 1898-99
1899-1900

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. 10-4-8 per maund as shown below :—

	L. MDS.
Quantity imported as per manifests	1,241,964
Deduct—wastage in transit	25,771

Actual quantity imported ... 1,216,193

	RS.	A.	P.
Price of salt paid at the port of export	3,56,559	14	5
Amount of freight paid	1,37,994	8	11
Shipping, &c., charges at the port of export	1,81,966	0	9
Landing charges at the port of import	49,716	15	9

Total cost incurred for the several consignments before storage at the port of import	7,26,237	7	10
Add—the duty on the quantity wasted in transit	64,427	8	0

Total ... 7,90,664 15 10

Cost per maund of salt actually imported ... 0 10 4-8

39. The prime cost of Bombay salt imported at Calicut amounted to As. 9-7

† Imports of Calicut into the interior districts of the Madras Presidency and the Mysore Province.

YEARS.	L. MDS.
1890-91	333,783
1891-92	481,920
1892-93	347,029
1893-94	303,915
1894-95	226,802
1895-96	366,911
1896-97	401,311
1897-98	353,603
1898-99	348,493
1899-1900	325,009

§ Imports of Bombay salt to Coimbatore and Salem.

YEARS.	L. MDS.
1897-98	349,784
1898-99	340,142
1899-1900	325,009

per maund, over three times the cost of Madras salt at Madras. In spite of this and of the fact that the difference in the railway rates from Calicut to Pódanúr (111 miles) and Madras to Pódanúr (302 miles) was only As. 1-4 per maund, Bombay salt continued to compete successfully with Madras salt as seen from the figures given in the ‡ margin. But the quantity of Bombay salt consumed in the Coimbatore and Salem districts in the year was less than in the two § previous years and the imports from Madras into those districts have risen from 357,003 maunds to 394,642 maunds. Attempts

are being made with large grained salt to recover the markets for Madras and it is probable that before long they will meet with success. The Mysore Province and the interior districts of the Madras Presidency continued to receive large supplies of Bombay and Goa salt also by rail routes. These imports which are noted in the margin * show a slight increase as compared with the previous year.

Years.	Mysore.	Interior districts of the Madras Presidency.	Total.
1895-96 ..	344,696	153,551	498,247
1896-97 ..	356,817	138,556	495,373
1897-98 ..	462,019	177,868	639,887
1898-99 ..	429,660	178,664	608,324
1899-1900 ..	424,775	186,026	610,802

It may be mentioned in this connection that the salt imported into Mysore is chiefly conveyed by the Southern Mahratta line from Poona and that the large imports are probably due in considerable measure to the cheap freight charged for the salt by the Great Indian Peninsula and Southern Mahratta Railway Companies as compared with the rates charged by the Southern Mahratta and Madras Railways for Madras salt. Harihar is the frontier railway station on the Mysore border and it is through this station that all Bombay salt should chiefly pass. Taking this as the central point between Madras and Bombay, the following figures will show how the Madras salt is handicapped by the favourable freights charged for salt coming from the Bombay Presidency:—

	Distance.	Rate per maund.
	MILES.	A. P.
Madras to Harihar	429	7 8
Dadar to Harihar via Poona	530	7 3

As regards the interior districts of the Madras Presidency, the chief stations to which the Bombay salt is imported are Tuggali, Kurnool Road, Bellary, Hospet and Hindupur; in respect of these also, it may be noted that, though the rates for Madras salt to these stations are lower than those for Bombay salt, yet considering the long distance the Bombay salt has to travel, the rates charged for it are comparatively small:—

	Distance.	Rate per maund.
	MILES.	A. P.
Madras to Tuggali	292	6 5
Dadar via Hotgi to Tuggali	601	7 8
Madras to Kurnool Road	318	6 8
Dadar via Hotgi to Kurnool Road	627	8 5
Madras to Bellary	305	6 7
Dadar via Hotgi to Bellary	554	7 9
Madras to Hospet	345	7 0
Dadar via Hotgi to Hospet	514	7 3
Madras to Hindupur	284	6 3
Dadar via Hotgi to Hindupur	696	9 7

40. The quantity of salt supplied to the French Government during the year was 44,224 maunds against 54,577 maunds in 1898-99 and 41,622 maunds in 1897-98. The source of supply to the French Government at Pondicherry was with the concurrence of that Government changed from Karambalam to the Madras depot as the Board had other uses for the salt manufactured at the former place.

41. Messrs. Wilson & Co. of Madras obtained permission during the year to purchase their requirements of salt for use in their tannery at Tangal near Madras under the rules for the duty-free issue of salt for use in manufactures. A quantity of 1,600 maunds was supplied to them duty-free at a cost of As. 3 a maund.

42. The supply of salt to the central and district jails which had hitherto been purchasing in the open market was from the year under report undertaken by the department. There is always a stock of

Government salt on hand all along the coast, which, though chemically as good as any other, is by reason of its giving a smaller number of measures to the maund not in favour with the trade; and as the Inspector-General of Prisons who purchases by weight had no objection to take this salt the sanction of Government was obtained to its supply at a nominal price including duty. The arrangements having been made late in the year, only 760 * maunds were issued for the purpose in 1899-1900.

* 748 maunds from the Madras Depot, and 12 maunds from Naupada.

43. The wastages written off during the year amounted to 572,121 maunds against 711,982 maunds in the previous year.

44. 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 length of time the salt has been in store and to damage caused by rain. In a few instances where the fault was the storers' the officers responsible have been suitably dealt with. The Board is in this connection glad to note that its anticipation in paragraph 53 of the report for 1898-99 that satisfactory results would be shown by the heaps stored from the season of 1898 onwards has been borne out by the results of the putturn of the heaps of that year. A memorandum explaining the causes of abnormal wastages is submitted separately in manuscript as an enclosure to Appendix I.

45. Excesses amounting to 810 maunds were found in 74 heaps, the storers of which were punished wherever necessary.

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

Abstract of stocks and issues during the past ten years.

Stocks and Issues of SALT of all kinds for a series of years.

Years.	IN HAND AT BEGINNING OF THE YEAR.					RECEIPTS.					TOTAL IN HAND AND RECEIVED.				
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.			
	1	2	3	4	5	6	7	8	9	10	11	12	13		
1889-90	1,157,230	6,168,118	..	..	6,325,348.	1,333,197	7,913,793	1,220,461	10,463,451	2,487,427	13,681,911	1,220,461	16,789,799		
1890-91	1,328,138	6,693,276	..	..	8,021,414	1,654,830	7,009,461	1,264,872	9,989,163	2,982,968	13,762,727	1,264,872	18,010,567		
1891-92	1,896,935	7,622,662	..	..	9,419,597	1,876,058	7,913,166	1,375,650	11,164,874	3,772,993	15,435,888	1,375,650	20,584,471		
1892-93	2,471,552	9,253,074	..	..	11,724,626	1,912,592	7,395,425	1,264,081	10,472,098	4,384,144	16,548,499	1,264,081	22,196,724		
1893-94	3,105,212	10,184,881	..	..	13,290,043	1,255,005	6,173,486	1,053,203	8,431,684	4,380,217	16,308,317	1,053,203	21,721,737		
1894-95	3,099,334	9,850,910	..	..	12,950,244	1,730,783	7,277,848	1,161,549	10,167,180	4,830,117	17,125,758	1,161,549	23,107,424		
1895-96	3,363,170	10,283,416	..	..	13,646,586	3,132,401	6,514,096	1,278,891	10,425,888	6,996,071	17,797,512	1,278,891	24,072,474		
1896-97	3,276,657	8,677,073	..	..	13,952,030	3,351,928	6,395,857	1,151,940	10,319,725	8,627,785	15,019,930	1,151,940	24,772,655		
1897-98	4,699,912	7,973,571	..	..	14,673,483	2,171,042	4,392,867	1,252,053	7,715,962	8,870,954	12,266,438	1,252,053	22,389,445		
1898-99	6,583,311	5,899,707	..	..	12,483,618	1,286,165	5,654,247	1,170,560	8,110,372	7,870,076	11,563,954	1,170,560	20,594,580		
1899-1900	4,854,034	5,648,320	..	..	10,502,354	2,432,543	5,170,821	1,219,247	8,832,611	7,286,577	10,819,141	1,219,247	19,324,965		

* The difference between these figures and those in columns 26 and 27 against 1893-94 is due to certain adjustments made to rectify errors in stock.

do.	1895-96	do.	do.
do.	do.	do.	do.

Do. Do.

Revised figures.

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

Years.	ISSUES.										BALANCE AT END OF THE YEAR, EXCLUSIVE OF WAFFAGE FOR WHITES 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			20	21	22	23			
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.			
1889-90	8,022,466	175,111	(a) 20,583	59,298	91,721	8,378,179	1,828,138	6,993,276	8,021,414	..	..			
1890-91	7,923,468	196,425	(b) 309	54,394	40,808	8,216,402	1,896,985	7,522,662	9,419,597	..	..			
1891-92	8,185,395	175,099	..	58,363	51,992	8,470,849	2,471,552	9,253,074	11,724,626	..	..			
1892-93	8,157,454	160,466	(c) 5,698	57,107	87,978	8,468,703	3,105,212	10,184,881	13,290,043	..	..			
1893-94	8,015,789	146,947	(d) 1,305	52,863	100,407	8,317,311	3,099,394	9,850,910	12,960,244	..	..			
1894-95	8,221,645	148,822	(e) 47,625	54,880	280,488	8,753,460	3,363,176	10,283,416	13,646,586	..	..			
1895-96	8,271,396	170,790	(f) 255,124	53,127	437,768	9,188,205	5,276,857	8,577,073	13,952,930	..	..			
1896-97	8,023,263	149,023	(g) 722,282	54,956	205,262	9,164,825	6,699,912	7,973,571	14,673,483	..	..			
1897-98	8,379,313	157,722	(h) 425,291	41,622	268,888	9,262,836	6,583,911	5,899,707	12,483,618	..	..			
1898-99	8,378,535	138,655	(i) 468,694	54,577	442,798	9,485,159	4,864,094	6,648,320	10,502,854	..	..			
1899-1900	8,605,509	191,985	(j) 161,228	44,224	560,594	9,563,640	3,670,882	5,279,708	8,850,540	..	..			

Revised figures.

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 column 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) Increased 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 not collected; 1 maund sent from Tadi's factory in 1887, but adjusted in the accounts of 1899-90; and 774 maunds adjusted in the accounts to rectify an error.

(b) Consist 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 14 maunds representing errors in the accounts of 2005-6 and 2006-7.

and found in excess on check-weighment. Excludes 1,741 maunds confiscated and 240 maunds purchased by Government at auction. Includes 6,558 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

(d) Includes 1,101 maunds destroyed as dirty salt; 14 maunds lost in transport the value of which was subsequently collected; 6 maunds found deficient in a fish-curing yard for which duty and cost price of the tile manufactory at Mangalore.

recovered from the petty officer in charge, and 184 maunds of salvaged salt destroyed at Adirampattam.

(f) Includes 29 maunds lost in transit, the value of which was recovered from the contractor and credited; 879 maunds confiscated by Government as the salt was manufactured without license, and 264,223 maunds destroyed as dirty salt.

(g) Includes 721,067 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 and destroyed as dirty sets.

4) Includes 426, 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 contractors from whom the value was recovered and 11 maunds (shown from the antelope non-paying yard) written off the accounts.

side Government Order, No. 3144, Revenue, dated 21st June 1897.

of which certain errors.

47. 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-nine 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.
Fiscal year.	RS. A. P.	L. MAUNDS.	L. MAUNDS.	
1861-62	1 5 0	5,887,300	6,372,306	
1862-63		6,217,503		
1863-64		6,394,257		
1864-65		6,688,537		
1865-66		6,673,934		
1866-67	1 8 0	6,995,957	6,728,603	Duty raised in March 1866.
1867-68		6,427,869		
1868-69		6,761,975		
1869-70		6,568,841		G.I.P. Railway opened to Nagpur. Duty raised in October 1869.
1870-71		6,415,050		
1871-72	1 13 0	6,563,122	6,509,308	1871-72 G.I.P. Railway opened to the Godavari river. November 1871, population of the Madras Presidency, Mysore and Coorg 36,963,649.
1872-73		6,508,215		
1873-74		6,276,028		
1874-75		6,682,563		Nizam's State Railway opened in October 1874.
Official year.		6,555,326		
1875-76	2 8 0	6,408,281	6,363,394	
1876-77		6,323,508		
1877-78		5,967,876		1876-78 famine. Duty raised in December 28, 1877.
1878-79		6,197,023		
1879-80		6,341,441		February 1881, population of the Madras Presidency, Mysore and Coorg 35,535,313.
1880-81	2 0 0	6,207,531	7,459,11	Duty lowered in March 1882.
1881-82		7,063,270		
1882-83		7,431,524		
1883-84		7,414,876		
1884-85		7,684,154		
1885-86	2 8 0	7,701,739	8,125,629	Duty raised in January 1885.
1886-87		7,700,724		
1887-88		7,748,222		
1888-89		8,022,466		February 1891, population of the Madras Presidency, excluding Mysore and Coorg 35,630,440.
1889-90		7,923,468		
1890-91	2 8 0	8,185,395	8,125,629	
1891-92		8,167,454		
1892-93		8,015,789		
1893-94		8,221,645		
1894-95		8,271,396		
1895-96		8,023,263		
1896-97		8,379,313		
1897-98		8,378,535		
1898-99		8,605,509		
1899-1900				

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 and Hyderabad 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.

48. 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 previous year. The average for the Presidency was As. 3-3-2 or a little lower than it was in 1898-99. Strictly speaking, however, this is not the average of the wholesale price declared at the factories as the prices given in Appendix E represent, in the case of the salt belonging to the Oriental Salt Company who manufacture or take over salt at Naupada, Karasa and Jagannaikpur and who, with a view to extend sales, have opened depots in the interior at Calicut, Madras, Rajahmundry, Anakapalle, Parvatipuram, Vizianagaram, Chicacole road Raipur, Maliyapatti, Kota Bomali, Narasannapeta Mandasa Palasa, Sompeta, Berhampur, Khurda Road, Cuttack, Chandaballi, Bhadrack, Balasore, Jaipur, Soro and Rangoon, the prices realized at such depots which, of course, include the cost of the transport thither from factories and sundry other charges incidental to the depot sales. Even this depot price, as opposed to the factory price, has not been reported by the Company in regard to a quantity of 30,330 maunds removed from Naupada in 1899-1900. Excluding these factories for comparative purposes, the general average of the rest of the Presidency works out to As. 3-0-3 or very nearly the old monopoly rate, which is very satisfactory.

Sub-division.	Year.	Price per maund realised.		
		Maximum.	(b) Minimum.	Average.
		RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	1899-1900	1 1 0 (a)	0 0 4	0 4 8-7
	1898-99	1 1 0	0 0 2	0 3 8-8
Cocanada	1899-1900	0 13 0 (a)	0 1 0	0 4 4-1
	1898-99	1 0 0	0 0 2	0 4 3-5
Masulipatam	1899-1900	0 3 9	0 0 3	0 3 3-1
	1898-99	0 4 6	0 2 0	0 3 1-4
Nellore	1899-1900	0 4 0	0 0 1	0 2 11-6
	1898-99	0 4 0	0 0 1	0 2 8-7
Chingleput	1899-1900	0 7 0	0 0 3	0 2 8-9
	1898-99	0 8 0	0 0 2	0 2 10-2
Cuddalore	1899-1900	0 8 3	0 0 6	0 5 0-3
	1898-99	0 9 0	0 0 5	0 4 9-5
Nagapatam	1899-1900	0 7 6	0 0 8	0 3 6-1
	1898-99	0 6 6	0 0 5	0 3 5-7
Tinnevely	1899-1900	0 6 6	0 0 6	0 2 5-2
	1898-99	0 4 7-5	0 0 1	0 2 9-6
Average for the Presidency	1899-1900	1 1 0	0 0 1	0 3 3-2
	1898-99	1 1 0	0 0 1	0 3 3-4

(a) These high rates were those of the Oriental Salt Company's crushed salt sold at their depots. They include the cost of transport to the depot.
(b) Prices below As. 2 were generally those realized for old and heavy salt and for excise stocks which became liable to destruction under the five years' rule.

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

(a) *Chicacole*.—The fall in price at Surla was due to the opening of regular sales of Government salt and to the endeavours of the licensees to get rid of their old salt at any price for fear of the five years' rule being enforced. The averages of Naupada and Karasa—as also that of Jagannaikpur in the Cocanada sub-division—were, as above stated, vitiated by the prices of the salt of the Oriental Salt Company being those realized at their depots, not at the factory. The high price at Kuppli was due to the light salt on sale which was much affected by the trade, and to the low stocks at the factory. The increase in Konada was at the beginning of the year, when stocks were low. The fall at Bimlipatam was the result of the action of the Oriental Salt Company in opening salt depots in the neighbourhood.

(b) *Cocanada*.—The apparent increase in price at Penuguduru was due to the fact that in 1898-99 the licensees sold their old salt which fetched only low prices, varying from 2 pies to 1 anna 11 pies.

(c) *Masulipatam*.—The variations in the average prices of the sub-division and of its factories are small and are attributable to no special causes.

(d) *Nellore*.—The apparent increase at Kanuparti was, as in the case of Penuguduru, due to the licensees selling their old and unmarketable salt in 1898-99 at low prices. They sold their fresh stocks during the year under report, which naturally commanded higher rates. The fall at Iskapalle and Krishnapatnam was due to the

licensees clearing off their old stocks to avoid their being dealt with under the five years' rule and that in Tada was due to the sale of remnant heaps by auction at reduced prices.

(e) *Chingleput*.—Variation was nowhere very noticeable except in Vallur and Cheyur. In the former it was due to the fresh stock on sale in the year under report, and in the latter to the high price charged in 1898-99 for the sifted salt then on sale.

(f) *Cuddalore*.—The high average at Cuddalore was due to the quality of the salt on sale which was fresh and measured well; at Tranquebar it is attributed to the want of competition.

(g) *Negapatam*.—The high average in the factories of the Vattanam Circle is due to the low stocks and to the light and good salt on sale. The prices at Negapatam and Magilankottai were nearly stationary. The fall in the other factories of the sub-division is ascribed to the opening of regular sales of Government salt at the extension factories.

(h) *Tinnevely*.—Except at Arasadi and Keranur there was a fall in price throughout the sub-division. The fall in the factories of the Morekolam and Tuticorin Circles was the result of keen competition among licensees, while that in the Kayalpatnam, Arumuganeri and Kulasekarapatnam factories is attributed to the large stock of unmarketable salt. The rise in Keranur was only apparent as a good deal of the old salt which would otherwise have become liable to destruction under the five years' rule was sold in 1898-99 at a nominal price for export to Penang.

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

Government Factories and Extensions.	Year.	Maximum.	Minimum.	Average.
Ganjām	1898-1900	Rs. 4 0	Rs. 3 0	Rs. 3 0-0
Surā	1898-99	0 3 0	0 3 0	0 3 0-0
Naupada (a)	1898-99	(e) 0 4 6	0 1 6	0 2 8-8
Calingapatam	1898-99	0 4 9	0 3 0	0 4 1-7
Karasa	1898-99	0 3 0	0 1 6	0 1 8-6
Balacherru	1898-99	0 3 0	0 3 0	0 3 0-0
Polavaram	1898-99	(e) 0 4 6	0 1 0	0 2 10-1
Penuguduru	1898-99	0 4 6	0 0 1	0 2 10-4
Pandura	1898-99	0 3 0	0 1 0	0 2 2-2
Chinna Ganjām	1898-99	0 3 0	0 2 7	0 2 8-4
Kanuparti	1898-99	0 3 0	0 3 0	0 3 0-0
Krishnapatnam	1898-99	0 3 0	0 3 0	0 3 0-0
Dugarazpatnam	1898-99	0 3 0	0 3 0	0 3 0-0
Madras Depot	1898-99	0 5 3	0 2 2	0 3 2-9
Karambalam	1898-99	0 2 0	0 2 0	0 2 0-0
Negapatam (b)	1898-99	0 2 1	0 2 0	0 2 0-5
Vedāranniyam	1898-99	0 3 0	0 3 0	0 3 0-0
Adirampatnam	1898-99	0 4 8	0 2 0	0 2 1-0
Kattumvadi	1898-99	0 3 0	0 2 0	0 2 10-5
Manakvadi	1898-99	0 3 0	0 1 6	0 1 4-0
	1898-99	0 3 6	0 2 1	0 2 3-4
	1898-99	0 2 0	0 3 0	0 2 7-0
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 3 0	(d) 0 0 3	0 2 11-9
	1898-99	0 3 6	0 2 3	0 3 1-4
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 5 2	0 2 4	0 2 4-6
	1898-99	0 3 0	0 0 0	0 2 11-5
	1898-99	0 2 0	0 2 0	0 2 0-0
	1898-99	0 3 6	(e) 0 0 4	0 1 9-5
	1898-99	0 2 9	0 0 6	0 1 3-0
	1898-99	0 2 10	0 0 8	0 2 0-3
	1898-99	0 4 0	0 1 0	0 1 5-1
	1898-99	(e) 0 4 5	0 3 0	0 3 0-1
	1898-99	0 3 0	0 3 0	0 3 0-0
	1898-99	0 3 0	0 2 0	0 2 10-3
	1898-99	0 3 0	0 3 0	0 3 0-0

(a) 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.

(b) The prices recorded against this station are those of the salt produced at Vedāranniyam, but transported to and stored at Negapatam.

(c) The prices above 3 annas were those realized at auctions for sifted salt.

(d) This is the price of the salt supplied to the Jails.

(e) Besides this minimum rate, the salt of 1894 was here sold for the duty only.

51. Appendix F was hitherto a record of the selling prices of salt at selected centres of trade ascertained by the officers of the Salt, Abkari and Customs Department. The centres selected for the purpose were very numerous and increased from year to year. The necessity for the collection of these statistics arose from the enhancement of prices of salt which followed the introduction of the excise system. Under the method of control which was then devised, viz., the accumulation of reserves for sale in competition with the excise salt as soon as the prices rose to what Government considered to be excessive, an accurate record of prices was essential. With the alteration of the method adopted in the past year, viz., selling monopoly salt at fixed prices alongside of the excise salt, the necessity for any such record has practically disappeared. The price of Government salt controls the whole salt market, beginning with the factories, and the doubt that always attached to quoted excise prices is of no moment when the total quantities of monopoly and of excise salt passed out of the factories can be compared. The return was further ineffectual as no uniform method was adopted by price-reporting officers in the measures used and in the manner of measuring. The sanction of Government was accordingly obtained during the year to substitute for the old elaborate appendix an abstract of the fortnightly price returns of the Settlement Department, the local officers, however, being at the same time instructed to acquaint themselves with the course of prices in the areas under their charge during their tours of inspection and promptly to bring to notice instances of undue rise in any particular locality and the causes thereof so that action might, if possible, be taken in the matter.

52. The average retail price of salt in the several districts of the Presidency varied from Rs. 2-13-4 to Rs. 3-15-4. Making allowance for wastage, for agency charges, middleman's profits and the cost of carriage, all of which must be taken into account in fixing retail prices, the price was not excessive.

CHAPTER V.—DISTRIBUTION AND CONSUMPTION.

53. Excluding salt sold for fish-curing and to the French Government and including the salt imported, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 9,216,311 maunds as shown in the margin against 8,977,859 maunds in the previous year.

54. 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.

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

Total Consumption.	1. MDS.
Figures as per column 3 of the statement of issues of salt appended to para. 35 <i>supra</i>	8,895,509
Add imports from the Bombay Presidency and Goa via the Southern Mahratta and Great Indian Peninsula Railways into Mysore	424,776
Add imports from the Bombay Presidency and Goa via the Southern Mahratta and Great Indian Peninsula Railways into the Madras Presidency	186,026
Total	9,216,311

ABSTRACT STATEMENT showing the SALT TRAFFIC ON RAILWAYS in the Madras Presidency during the year 1899-1900.

Districts consigned to	DISTRICTS SENT FROM												
	Ganjam.	Visagapatnam.	Godavari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Malabar.	Goa Territory.	Bombay Presidency.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjam	11,122	16	12										
Visagapatnam	34,252	13,178	59										
Godavari		20,788	20,788	492	13,435								
Kistna			198	10,348	15,900								
Nellore		2		6,321	3,338								
Cuddapah				18,585	40,723	67,613							5,921
Kurnool													58
Bellary													
Anantapur													
Chingleput and Madras													
North Arcot			109		3,431	157,352	4,233	2		1			162
South Arcot						130,524	130,524	162					
Salem						180,317	100			1,620	154,507		
Colimbatore						194,561	100	3,078		41,958	170,502		
Tanjore						194,561	100	207,041	2	13,492			
Tinnevely							39,194	56,249	7,156	202,612			
Madura									4,892	415,013			
Malabar									11	102,893	136,434		
Mysore Province													
Nizam's Dominions													
Bombay Presidency	384,574	9,902	2,237	100,396	57,723	7,780							405,183
Orissa	258,018	1,798											
Central Provinces													
Total	687,066	28,427	26,419	136,132	341,849	1,254,596	173,746	266,532	12,061	778,349	461,443	16,593	594,269
													5,729

Abstract Statement showing the SALT TRAFFIC ON RAILWAYS in the Madras Presidency during the year 1899-1900—cont.

Districts consigned to	DISTRICTS SENT FROM—cont.												
	Kurnool.	Bellary.	Anantapur.	North Arcot.	Salem.	Colimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces.	Total.	Deduct Salt Transmitted Out of the districts in which there are no salt sources.
16	17	18	19	20	21	22	23	24	25	26	27	28	29
Kurnool	1,803	274	306	269								108	10
Bellary		609	339									107,612	1,803
Anantapur			19,304					151				230,438	19,913
North Arcot				514	408							161,571	9,977
Salem				9,977				81				387,667	9,977
Colimbatore					1,008	3,265	324					306,903	1,008
Trichinopoly						2,184	2,184					380,009	3,265
Mysore Province						166	166					416,068	3,265
Nizam's Dominions						4,867	4,867					230,255	4,867
Bombay Presidency						18	18					310,088	4,867
Orissa												421,872	4,867
Central Provinces												102,922	4,867
Total	1,813	1,281	28,597	10,881	1,794	6,048	8,423	31,651			31	4,869,483	77,282
													4,778,321

Corrected Distribution Statement.

Declarations corrected by railway, &c., returns.

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

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.										
	Ganjam.	Visagapatnam.	Godavari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Rombay Presidency, Goa, &c.
1	2	3	4	5	6	7	8	9	10	11	12
Ganjam	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Visagapatnam	397,895	397,895	397,895	397,895	397,895	397,895	397,895	397,895	397,895	397,895	397,895
Godavari	126,957	126,957	126,957	126,957	126,957	126,957	126,957	126,957	126,957	126,957	126,957
Kistna	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758	16,758
Nellore	2	2	2	2	2	2	2	2	2	2	2
Chingleput and Madras	212	212	212	212	212	212	212	212	212	212	212
South Arcot	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Tanjore	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Madura	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Tinnevely	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
South Canara	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Malabar	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Bellary and Anantapur	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Cuddapah	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Kurnool	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
North Arcot	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Salem	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Coimbatore including the Nilgiris	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Trichinopoly including Pudukkottai	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Central Provinces	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Orissa including the Tributary Mahals	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Nizam's Dominions	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Mysore and Coorg	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Bombay Presidency	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Calcutta	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Total	1,167,444	599,626	419,385	394,958	905,554	1,512,500	383,155	628,212	288,827	1,170,516	1,800,041

* 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 6,321 maunds; to this are added 14,182 maunds declared from the Chinnai Ganjam factory for Nellore.

Kistna to the Nizam's Dominions.—The Railway figures are 100,396 maunds; to this are added 8,586 maunds declared for Jaggaipeta, the bulk of which must have gone by road to the Nizam's Dominions.

Nellore to Cuddapah.—The Railway figures are 207,149 maunds; to this are added 124,134 and 4,832 maunds declared for Cuddapah from the Kanuparti, Pakala and Lakapalle factories, respectively.

Nellore to Kurnool.—The Railway figures are 49,728 maunds; to this are added 2,778, 104,092 and 308 maunds declared for Kurnool from the Kanuparti, Pakala and Lakapalle factories, respectively.

Nellore to the Nizam's Dominions.—The Railway figures are 57,723 maunds; to this are added 42,152 and 1,750 maunds declared for Hyderabad and Warangal from the Kanuparti and Lakapalle factories, respectively.

Chingleput and Madras to South Arcot.—The Railway figures are 180,217 maunds; to this are added 20,670 and 105,082 maunds declared for South Arcot from the Choyur and Chunnampet factories, respectively.

Chingleput and Madras to North Arcot.—The Railway figures are 322,917 maunds; to this are added 3,120 and 30,043 maunds declared for North Arcot from the Choyur and Chunnampet factories, respectively.

Corrected Distribution Statement—cont.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—cont.										
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Total.	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.
	14	15	16	17	18	19	20	21	22	23	24
Ganjam	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Visagapatnam	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Godavari	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Kistna	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Nellore	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Chingleput and Madras	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
South Arcot	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Tanjore	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Madura	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Tinnevely	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
South Canara	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Malabar	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Bellary and Anantapur	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Cuddapah	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Kurnool	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
North Arcot	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Salem	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Coimbatore including the Nilgiris	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Trichinopoly including Pudukkottai	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Central Provinces	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Orissa including the Tributary Mahals	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Nizam's Dominions	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Mysore and Coorg	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Bombay Presidency	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Calcutta	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439	1,439
Total	34,868	9,630	1,815	10,881	1,794	6,043	8,422	9,280,224	63,913	9,216,311	8,977,859

South Arcot to North Arcot.—The Railway figures are 4,133 maunds; to this are added 3,680 maunds declared for North Arcot from the Merkanam factory.

Tanjore to Trichinopoly and Pudukkottai.—The quantity entered in this statement is arrived at by adding together the actual rail-borne consignments from Negapatnam 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 2 maunds; to this are added 4,652 and 206 maunds declared for Tanjore from the Theethandathanam and Vattanam factories, respectively, which must have gone by road.

Madura to Trichinopoly including Pudukkottai.—The Railway figures are 7,156 maunds; to this are added 2,096 and 1,534 maunds declared for Trichinopoly from the Theethandathanam and Vattanam factories, respectively.

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

58. The total sales at the several factories in the three Northern districts showed an increase of more than 110,000 maunds. This is made up of an increase of 200,000 maunds in the quantities declared for the Central Provinces and a decrease of 90,000 maunds in the quantities declared for Orissa. Prior to January 1899, export north beyond Ganjam was registered "for Orissa"; with that date bookings were separated for Orissa and for the Central Provinces. The fact to be noted therefore is the total increase, due of course to improved Railway communications.

59. No attempt has been made to work out the consumption of the three northernmost districts for the reasons approved of by Government in paragraph 14 of G.O., No. 807, Revenue, dated 21st November 1888.

60. The consumption in the rest of the Presidency with Mysore and Coorg and the Native States attached to it except Travancore and Cochin is estimated thus:—

	1899-1900.	1898-99.
I. MDS.	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports in the whole Presidency	9,216,311	8,977,859
Deduct—		
Salt declared for consumption in the three Northern districts	1,493,281	1,457,122
Salt sent beyond the Presidency	881,993	793,739
Total	2,375,274	2,250,861
Balance	6,841,037	6,726,998

This gives a rate of consumption of 16.37 lb. per head of population according to the 1891 census against 16.09 lb. in the preceding year.

61. 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 12.80 lb. per head against 12.34 lb. in 1898-99 and 13.24 lb. in 1897-98.

Consumption in Mysore and Coorg and the two West Coast districts.	I. MDS.	PERSONS.
Quantity	1,373,272	
Population		8,825,305

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

	Quantity.	Population.
I. MDS.	PERSONS.	
As in paragraph 60	6,841,037	34,388,502
Deduct	1,373,272	8,825,305
Balance	5,467,765	25,563,197

17.60 lb.

	Quantity.	Population.
I. MDS.	PERSONS.	
As in paragraph 62	5,467,765	25,563,197
Deduct for Sandur, Banganapalle and Pudukkottai.	75,000	11,388
Balance	5,392,765	25,143,217

Population	
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
Add increase of population at 10 per mille for 1899-1900	272,264
Total	27,498,761

	Quantity in column 23 of statement on page 23.	Population.
I. MDS.	PERSONS.	
Chingleput and Madras	301,651	1,589,448
South Arcot	628,315	2,162,851
Tanjore	536,816	2,228,114
Madura	754,234	2,608,404
Tinnevely	388,085	1,916,095
North Arcot	380,495	2,180,487
Salem	358,285	1,962,591
Coimbatore including the Nil-giris	410,025	2,104,636
Trichinopoly including Pudukkottai	369,079	1,745,813
Total	4,125,985	18,498,437
Deduct for Pudukkottai	48,945	378,066
Balance	4,077,040	18,125,341

62. 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 minor Native States, was 17.60 lb. per head against 17.39 lb. in 1898-99.

63. Deducting about 75,000 maunds for the consumption of the Native States of Sandur, Banganapalle and Pudukkottai, the rate for the rest of the Presidency was 17.65 lb., against 17.43 lb. in 1898-99. There was thus an increase of 0.22 lb. per head, not allowing for the natural increase of population. Making an allowance of 10 per mille per annum for this in accordance with paragraph 84, Chapter II of the last Census report, Volume XIII, the rate of consumption amounted to 16.14 lb. against 16.10 lb. in the previous year.

64. For the group formed by the districts noted in the margin, the rate of consumption per head arrived at is 18.51 lb. against 18.31 lb. in 1898-99.

65. 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.	Karnool.	Cuddapah.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.
I. MDS.	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	388,088	230,204
1884-85	258,034		113,560	362,798	251,813	328,017	304,900
1885-86	273,884		119,333	392,984	295,504	347,418	348,432
1886-87	255,417		109,177	378,495	292,566	323,402	249,911
1887-88	256,560		115,874	380,092	248,675	339,814	296,568
1888-89	216,298		114,320	363,076	244,611	335,351	302,571
1889-90	154,681		132,690	373,556	270,085	379,358	273,650
1890-91	207,627	56,744	120,147	360,348	266,421	348,040	273,561
1891-92	187,229	72,793	136,834	360,815	293,565	368,748	271,962
1892-93	212,354	77,629	178,868	344,838	313,145	381,475	272,497
1893-94	248,498	89,391	184,239	328,042	284,262	356,537	305,550
1894-95	250,857	84,008	180,254	297,324	278,991	395,868	308,791
1895-96	291,181	137,804	180,384	359,410	304,292	386,061	337,796
1896-97	234,342	92,655	178,041	323,475	312,829	379,818	292,328
1897-98	219,699	115,873	180,780	346,360	382,494	401,311	283,904
1898-99	254,831	109,109	185,223	333,876	358,418	398,808	286,140
1899-1900	206,095	103,799	275,229	326,766	358,285	410,025	301,665

* Revised figure.

It will be observed that the quantity sent to Salem remained stationary and that there was a decrease in the consignments to Bellary and Anantapur, Kurnool and North Arcot and an increase in those to Cuddapah, Coimbatore and Trichinopoly. Cuddapah is apparently becoming a centre for distribution.

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

66. There was no salt traffic on the branch line from Pakala to Dharmavaram from Nellore in 1899-1900, due probably to salt being sent from Nellore to the stations on the North-West line *via* Renigunta.

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

67. 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:—

	1899-1900.	1898-99.
From Kistna to Kistna district	1. MDS.	1. MDS.
" to Nellore	2,206	7,525
" to Kurnool	6,181	10,303
	18,535	45,755
Decrease	36,661	

There was a large decrease in the quantities declared for Kurnool from Kistna, but this was made up by large imports from Nellore to Kurnool *via* the East Coast Railway. The salt traffic returns continue to show that this portion of the Southern Mahratta 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.

68. 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 of salt to the Central Provinces and to the Nizam's Dominions:—

From Ganjam to Orissa	1. MDS.
" " to Central Provinces	384,574
" " to Ganjam	258,018
" " to Vizagapatam	11,122
" Vizagapatam to Orissa	34,252
" " to Central Provinces	9,902
" " to Vizagapatam	5,320
" Godavari to Orissa	13,178
" " to Central Provinces	1,338
" " to Godavari	1,798
" " to His Highness the Nizam's Guaranteed State	20,738
" Kistna to Kistna	2,237
" " to His Highness the Nizam's Guaranteed State	7,684
" Nellore to Godavari	34,081
" " to Kistna	13,435
" " to Nellore	14,102
" " to His Highness the Nizam's Guaranteed State	2,689
" " to Southern Mahratta Railway <i>via</i> Bezwada Junction	57,723
" " to South Indian Railway <i>via</i> Gudur Junction	42,612
	297,149

The opening of the Bezwada-Madras section of the East Coast Railway has afforded considerable facilities for the salt traffic from the factories in the Nellore district.

69. There was a trivial increase in the registered consumption of salt in Pudukkottai, the declarations for this State having been * 28,604 maunds as shown in the margin against 25,912 maunds from the Kattumavadi factory in 1898-99.

Consumption in Pudukkottai.	1. MDS.
Kattumavadi	24,778
Adirumpatnam	492
Theethandathanam	1,886
Vattanam	1,448
Total	28,604

As in previous years, only one-half of the deliveries at the Manapparai

Railway station from places in the South Arcot, Tanjore, Trichinopoly, Madura and Tinnevely districts or 20,341 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 10.79 lb. against 10.33 lb. in 1898-99 and 12.05 lb. in 1897-98.

Years.	Consumption in Pudukkottai.
1889-90	18.67
1890-91	15.43
1891-92	14.94
1892-93	15.47
1893-94	18.22
1894-95	15.12
1895-96	17.76
1896-97	14.66
1897-98	12.05
1898-99	10.33

In regard to the decline in consumption the Board stated in paragraph 77 of the last report that it had instructed the Collector and Political Agent 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 that it had also requested the Consulting Engineer for Railways to afford him facilities for enquiry at such stations. The Political Agent, however, reported that merchants purchasing salt from factories with the original intention of importing it into the State might not carry out their intention if a higher rate of profit could be obtained elsewhere and that salt issued from the factories for consumption in British districts was likely to be conveyed for sale into the Pudukkottai State for the same reason and that therefore it was not possible to find how much licit salt was imported into the State. The Board suggested to Government that the best means of arriving at the correct figures of import would be that referred to by the Diwan himself in his letter of March 1888, disposed of in G.O., Mis. No. 2637, Revenue, dated 3rd May 1888, viz., for him to buy on the State account a stock of British salt at British pans and import and sell it in retail at cost price at the principal earth-salt depots; but it did not press the above scheme as it understood that the Diwan had under his consideration the organization of a system by which all salt entering the State could be registered. G.O., No. 717, Revenue, dated 19th July 1900, has disposed of the matter for the present.

CHAPTER VI.—REVENUE AND EXPENDITURE.

Receipts.

70. The total receipts of salt revenue under all heads amounted to Rs. 1,85,50,392, as detailed below:—

Sub-divisions, &c.	RECEIVED FOR GOVERNMENT SALT SOLD.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For home and inland consumption.	To the French Government.	For fish-curing.					
	Duty.	Cost price.	Cost price.	Cost price.				
Chicacole	Rs. 24,77,388	Rs. 1,77,749	Rs. 7,914	Rs. 32	Rs. 18,20,900	Rs. 15,930	Rs. 44,99,963	
Cocanada	1,05,870	18,226	2,738	1	9,06,768	4,404	10,39,154	
Masulipatam	67,772	6,760	587		4,91,032	4,326	5,70,477	
Nellore	9,86,192	1,02,727	1,457		13,81,776	6,536	24,28,647	
Chingleput	27,09,154	2,16,884	3,153		16,36,402	25,773	45,99,178	
Cuddalore				14	7,16,667	3,359	7,20,473	
Bellary						760	150	
Arcot	245					534	779	
Nagapatam	2,49,118	17,755	1,530		12,72,436	9,766	15,64,569	
Tinnevely	100	5		41	29,62,696	19,799	29,89,109	
Trichinopoly	5	2				3,360	3,267	
Calicut					12,256	5,283	1,46,361	
Madras Town Circle						180	180	
Commissioner								
Deputy Commissioners								
Total	1899-1900 .. 85,85,913	5,40,106	4,923	1,62,579	18,893	1,11,38,737	99,450	1,85,50,392
	1898-99 .. 61,03,485	4,44,269	4,286	1,09,077	16,103	1,32,21,886	85,015	1,09,84,180

71. Compared with the receipts of 1898-99, there was a net decrease of Rs. 14,33,738 or 7.17 per cent., made up of a very large decrease of nearly 16 lakhs under duty and increases amounting to nearly a lakh and-a-half under all other heads. The large decrease under the former head was not due to any decrease in sales which, on the other hand, as explained in Chapter IV, have shown an increase, nor to any increase in credit transactions which, as shown in paragraph 75 *infra*, have shown a decline, but was the net result of—

Decrease in the total receipts.	
Decrease in—	RS.
Duty on Government and Excise salt sold for home and inland consumption	15,90,840
Increase in—	
(1) Cost price of Government salt sold for home and inland consumption	95,839
(2) Value of salt sold to French Government	537
(3) Value of salt sold for fish-curing	43,502
(4) Customs duty	2,789
(5) Miscellaneous receipts	14,435
	1,57,102
Net decrease	14,33,738

Realizations on account of previous credits.	
(i) 1898-99	RS.
1899-1900	60,03,925
	49,01,412
	11,02,513

Payments on account of credit sales in advance of the due date.	
(ii) Second half of 1898-99	RS.
Do. of 1899-1900	7,25,000
	4,34,000
	2,91,000

Realizations on account of cash sales.	
(iii) Second half of 1898-99	RS.
Do. of 1899-1900	33,69,000
	32,71,000
	98,000

Sales.	
(iv) First half of 1898-99	MDS.
Do. of 1899-1900	36,90,754
	36,50,310
	40,444

Duty on the above	RS.
	1,01,110

the consequent increased operations at the yards. The increase under Customs duty 1898-99. The increase under miscellaneous receipts was chiefly under cess and was due to the facts that the number of factories in which there was no cess was only four against eight in 1898-99 and that the rate of cess in seventeen factories was higher than in the previous year.

72. The increase under cost price of Government salt sold for Home and Inland consumption was observable in all the sub-divisions where Government salt was on sale and was due to the opening of regular monopoly sales at all the extensions during the year in place of the auction sales in force in the previous year and to increase in the transactions at the Madras Depot. It was also due to the increased sales of Government salt at Naupada, where the restriction that the salt should be reserved exclusively for the Brinjari trade was withdrawn. The increase in the receipts on account of Government salt sold for fish-curing was due to the favourable season for fishing especially on the West Coast and to

(i) a decrease of 11 lakhs of rupees under realizations on account of credits owing to the credit sales in the second half of 1898-99 having been lower than those in the corresponding period of 1897-98;

(ii) a decrease of 3 lakhs under payments made for credit sales in advance of the due date in the second half of 1899-1900 owing to the prices of Government paper having remained almost stationary;

(iii) a decrease of one lakh under cash sales in the latter half of 1899-1900 owing to the almost steady prices of Government paper and to the consequent increase in credit transactions in that period; and

(iv) a decrease of one lakh under sales in the first half of 1899-1900.

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

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

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	L. MDS.	RS.	RS.	L. MDS.	RS.
Total sales of salt	3,029,148	75,72,879	5,40,108	4,402,015	1,10,05,037
Deduct—Value of salt issued during the year on credit for payment of duty	1,855,982	46,39,955	..	2,754,427	68,86,067
Balance, Cash Sales	1,173,166	29,32,915	5,40,108	1,647,588	41,18,970
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year	1,465,159	36,02,898	..	2,807,903	70,19,757
Total Collections	2,638,325	65,95,813	5,40,108	4,455,491	1,11,38,727

* Includes Rs. 1,52,579 and Rs. 4,823, being the sale-proceeds of salt sold for fish-curing and to the French Government, respectively.

74. Of the total receipts, Rs. 77,49,895 * were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,06,82,655 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.
		L. MDS.	RS.	
Chicacole	Government	242,967	6,07,417	
	Excise	292,336	7,30,840	
Cocanada	Government	78,901	1,97,252	
	Excise	314,385	7,85,963	
Masulipatam	Government	52,809	1,32,023	
	Excise	139,620	3,49,050	
Nellore	Government	328,516	8,21,290	
	Excise	299,486	7,48,715	
Chingleput	Government	1,148,499	28,71,248	
	Excise	234,105	5,85,262	
Cuddalore	Excise	160,603	4,01,506	
Nagapatam	Government	4,290	10,725	
	Excise	205,595	5,13,987	
Tinnevely	Excise	1,108,297	27,70,712	
Total	Government	1,855,982	46,39,955	
	Excise	2,754,427	68,86,067	
Grand Total		4,610,409	1,15,26,022	

Of the above sum, Rs. 57,81,243 was collected within the year and Rs. 57,44,779 was outstanding at its close; Rs. 49,01,412 was realized on account of salt issued in the previous year.

75. Credit transactions showed a small decrease, which was chiefly in the Nega-patam, Cuddalore and Chingleput Sub-divisions. There was a decrease of about 4 lakhs of maunds in the first half of the year on account of the high prices of Government paper as compared with the prices in the corresponding period of 1898-99 but, when prices fell and remained almost stationary in the second half, credit transactions increased again—the increase in the corresponding period of the previous year being 2½ lakhs of maunds.

Revenue of 1899-1900 compared with that of the previous years.

Year.	Rs.
1895-96	1,77,04,719
1896-97	1,68,16,305
1897-98	1,72,74,768
1898-99	1,99,84,130
1899-1900	1,85,50,392

76. The figures given in the margin* show the salt revenue of the Presidency for 1899-1900 and the eight preceding years.

77. Taking credit for only the duty on the salt consumed in the Presidency, whether it be locally manufactured salt or salt imported by sea or land, and omitting the duty on all salt exported to places outside it, the real revenue of the Presidency is as shown in the annexed statement:—

REVENUE REALIZED						
Year.	In Madras.	In Bombay		In Goa on exports by rail.	In Calcutta on exports by sea.	Total.
		On exports by sea.	On exports by rail.			
1	2	3	4	5	6	7
1898-99 ..	RS. 1,99,84,130	RS. 29,09,600	RS. 4,35,990	RS. 10,070	RS. 248	RS. 2,33,40,738
1899-1900 ..	1,85,50,392	30,41,392	4,65,065	..	..	2,20,56,849

DEDUCT DUTY ON EXPORTS TO								
Year.	Calcutta, Orissa and Rangoon by sea.	Orissa by rail (c).	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Total deductions.	Net results.
	8	9	10	11	12	13	14	15
1898-99 ..	RS. (a) 2,02,695	RS. 12,22,047	RS. 2,11,217	RS. 4,55,757	RS. ..	RS. 182	RS. 20,91,898	RS. 2,12,48,940
1899-1900 ..	(b) 1,12,255	9,89,535	1,43,237	4,21,235	6,62,862	..	23,29,224	1,97,27,626

(a) Represents duty on salt exported to Calcutta.

(b) Represents duty on (i) 5,500 maunds exported to Calcutta, (ii) 25,622 maunds to Orissa, and 13,780 maunds to Rangoon.

(c) Railway declarations have been adopted as being accurate instead of the factory declarations as hitherto.

78. Including the abkari charges, the total charges of the Presidency amounted to Rs. 29,02,813† as compared with Rs. 27,33,550 in 1898-99. Details according to sub-divisions are given in Appendix K. Excluding Rs. 34,557 spent on "Excise licensees' works" and Rs. 3,96,712 on "Salt purchase and freight," which are items exclusively relating to salt, the net charges debitable to the combined Salt and Abkari Department amount to Rs. 24,71,544. Two-fifths of this, or Rs. 9,88,618, 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 amount to Rs. 19,14,195. As, however, it will 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

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

to Abkari, 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 1898-99:—

Items.	1898-99.	1899-1900.
Establishments.	Rs.	Rs.
Permanent	18,64,194	18,65,800
Temporary	46,873	60,718
Assistant to Chemical Examiner	1,260	1,306
Allowances.		
Travelling allowance	1,33,075	1,32,788
House-rent allowance of Assistant Commissioners.	5,717	6,072
Supplies and Services and Contingencies.		
Rewards	1,14,309	99,868
Purchase, repair and carriage of tents	18,079	15,922
Works for revenue and general purposes	1,26,852	1,12,218
Postal charges	32,755	33,966
Telegram charges	2,613	2,178
Tour charges	12,399	14,509
Office expenses and miscellaneous	1,21,064	1,26,199
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	46,731	38,486
Purchase of salt (manufacturers' share) inclusive of the cost of gathering spontaneous salt	1,36,723	2,42,222
Purchase of salt for fish-curing purposes	1,655	2,346
Conveying and storing salt	15,643	69,151
Works for manufacture and storage of salt—Government	20,553	35,964
Works executed by Government on behalf of Excise licensees	24,485	34,557
Miscellaneous	8,570	8,543
Total	27,33,550	29,02,813
Increase	1,69,263	

79. Compared with 1898-99, the cost of the department showed an increase of Rs. 1,69,263. The increase under temporary establishments was chiefly due to the entertainment, since 1st March 1899, of a special temporary establishment for arranging the records of the Board's office and of the additional hands sanctioned temporarily for work in the permanent record section of the office pending receipt of the final orders of Government on the scheme for the reorganization of the office establishments (*vide* G.O's., Mis. No. 1120, Revenue, dated 16th March 1899 and Mis. No. 2835, Revenue, dated 5th August 1899). The increase under house-rent allowances was due to the Assistant Commissioner, Chingleput Sub-division, having drawn house-rent ever since he removed his residence to Madras owing to malaria rendering residence at Ennore in the Government building impossible. The decrease under rewards was the result of the fall in detection, both under the Salt and Abkari Acts, and of the comparatively small amounts allowed for cases detected on house-search. The increase under postal charges was mainly due to the three new Inspectors sanctioned for the three circles; in the latter case it was also due to increased itineration of officers. The increase under miscellaneous was due to the special expenditure incurred in the plant required for the Government distilleries on the West Coast. The decrease under charges for conveying salt to French Settlements and to fish-curing yards was due (i) to part of the supply for the year under report not having been taken by the French Government at Pondicherry until 1900-1901 and (ii) to the comparatively small quantity of salt transported to the West Coast for fish-curing purposes. The increase under the items noted in the margin was due to manufacture having been restored in most of the Government factories and extensions. The large decrease under works for revenue and general purposes was due to the larger expenditure in 1898-99 on account of quarters and offices.

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

80. The total expenditure on works amounted to Rs. 1,82,739 against Rs. 1,71,889 in the previous year. The former figure includes Rs. 34,557 and the latter Rs. 24,485 expended on works executed by the department on behalf of Excise licensees and recoverable from them in the shape of cess.

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

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.	Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1878-79	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	1,53,100	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	19,820	75,220	1896-97	72,900	74,309	1,47,209
1886-87	55,009	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	1899-1900	1,18,765	63,974	1,82,739

82. 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.	Rs. A. P.
I.—Works for revenue and general purposes—			
A.—Roads, including compensation for land	1,683 14 1	6,278 5 10	7,962 3 11
B.—Other works—			
Compensation	1,004 12 9		1,004 12 9
Protective works, such as hedges, &c.	3,293 8 6	19,062 8 1	22,356 0 7
Offices and lines	30,974 14 4	24,273 3 5	55,248 1 9
Boats	2,522 11 0	3,811 12 8	6,334 7 8
Other works for public convenience		317 13 8	317 13 8
Sundry works	14,967 1 11	4,027 6 5	18,994 8 4
Total, Other works	52,763 0 6	51,492 12 3	1,04,255 12 9
Total, Works for revenue and general purposes	54,446 14 7	57,771 2 1	1,12,218 0 8
II.—Works for manufacture and storage of salt—			
Compensation			
Irrigation (supply) including opening of bars			
Platf. rounds	2,189 8 5	18,769 15 10	20,949 8 3
Protective works	4,023 5 1	4,256 12 4	8,280 1 5
Store-sheds and gollahs	175 1 5	3,168 3 4	3,343 4 9
Sundry works	573 1 8	2,424 5 11	2,997 7 7
	36 1 0	357 13 2	393 14 2
Total, Works for manufacture and storage of salt	6,997 1 7	28,967 2 7	35,964 4 2
III.—Works executed on behalf of the licensees—			
(a) Works for general purposes		6,547 1 8	6,547 1 8
(b) Works for manufacture and storage of salt		28,009 10 6	28,009 10 6
Total, (a) and (b)		34,556 12 1	34,556 12 1
Grand Total	61,444 0 2	1,21,295 0 6	1,82,739 0 11

83. The proportion borne by the charges of the department to its receipts, and the net revenue realized during the year, are compared in the subjoined statement with the results obtained in the preceding year. For this purpose the receipts are arrived at in the manner indicated in paragraph 77 *supra* and the charges as in paragraph 78.

Year.	Rate of duty.	Receipts.	Charges.	Percentage of charges to receipts.	Net revenue.
Rs.	Rs.	Rs.	Rs.		Rs.
1898-99	Rs. 2-8-0	2,12,48,840	17,41,874	8-19	1,95,06,966
1899-1900		1,97,27,625	19,14,195	9-70	1,78,13,430

The variation in the percentage of charges to receipts is mainly due to the variation in the extent of credit transactions.

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

	Receipts.	Charges.	Percentage of charges to receipts.
Rs.	Rs.	Rs.	
Revenue	(a) 1,77,57,798	14,89,473	8-38
Manufacture	7,92,594	4,24,722	53-58
Total	1,85,50,392	19,14,195	

(a) Includes the duty on the salt sold and imported + Rs. 4,366, being the collections under "Fines," "Forfeitures" and "Saltpetre rules."

85. The subjoined statement exhibits the cost of salt sold at the Government factories and extensions. The small outturn accounts for the high cost at Balacheruvu, Polayaram, Karam-balam, Védarannayam and Adirampatnam:—

Cost of Government salt sold.

Items.	Ganjām.	Calingapatam.	Balacheruvu.	Polavaram.	Chinna Ganjam.	Kanuparti.	Dugarajapatnam.	Kattar.	Vayalar.
1	2	3	4	5	6	7	8	9	10
Quantity of salt manufactured	L. MDS. 207,986	L. MDS. 286,364	L. MDS. 27,541	L. MDS. 26,532	L. MDS. 367,964	L. MDS. 140,076	L. MDS. 37,364	L. MDS. 100,660	L. MDS. 158,969
Gain by weightment	14	24	..	11	2	21	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..
Total	208,000	286,388	27,541	26,543	367,966	140,097	37,364	100,660	158,969
Deduct wastage	34,436	10,786	5,429	2,129	6,142	16,038	843	..	..
Net quantity	173,564	274,602	22,112	26,414	361,824	124,059	36,521	100,660	158,969
Land assessment	RS. A. P. 281 14 0	RS. A. P. 240 12 0	RS. A. P. 49 8 0	RS. A. P. 176 7 8	RS. A. P. 237 1 4	RS. A. P. 167 6 9	RS. A. P. 24 11 0	RS. A. P. 301 3 0	RS. A. P. 656 15 0
Land and village cess	136 9 3	28 0 8	32 6 9	20 12 8	23 2 1	11 8 8	2 7 2	40 6 6	76 11 3
Payment to manufacturers	22,748 7 6	28,536 6 5	2,868 13 8	3,000 15 6	32,963 7 1	13,132 2 0	2,957 15 9	11,009 11 0	17,387 3 9
Works for salt manufacture	2,787 12 7	1,986 12 0	901 9 8	477 12 10	866 3 0	786 3 1	126 6 4	1,495 3 9	3,570 12 11
Interest	1,680 12 2	2,168 2 7	1,212 5 11	611 8 10	529 13 0	448 15 11	60 0 0	1,035 7 9	3,088 8 10
Conveying and storing salt	1,011 14 9	2,179 10 4	151 2 2	144 15 10	1,340 1 0	2,055 5 10	155 10 11	5,187 4 0	7,299 13 8
Net miscellaneous expenditure on other heads, including salt-weighting machines	53 11 2	39 5 10	27 12 3	37 3 8	93 1 6	197 13 9	17 8 2	..	..
Total	28,680 1 5	35,174 2 8	5,243 10 5	4,559 13 0	36,052 13 0	16,797 8 0	3,354 11 4	19,069 4 0	32,080 1 5
Cost per maund of net quantity above shown as brought into store	0 2 7 7	0 2 0 6	0 3 9 5	0 2 9 1	0 1 7 1	0 2 2 4	0 1 5 6	0 3 0 3	0 3 2 7
Number of maunds of salt sold	L. MDS. 550,764	L. MDS. 166,645	L. MDS. 59,012	L. MDS. 32,213	L. MDS. 166,305	L. MDS. 202,668	L. MDS. 20,512	..	..
A. Cost of the same	RS. A. P. 90,933 6 10	RS. A. P. 21,351 6 3	RS. A. P. 21,093 15 10	RS. A. P. 5,553 6 2	RS. A. P. 16,513 15 8	RS. A. P. 27,866 13 7	RS. A. P. 1,880 4 2	..	..
B. Average period of storage of the same. Years, months and days.	Y. M. D. 1 11 21	Y. M. D. 1 8 0	Y. M. D. 1 10 10	Y. M. D. 2 4 24	Y. M. D. 0 8 4	Y. M. D. 2 2 0	Y. M. D. 1 1 22	..	..
C. Interest on cost at 4 per cent	RS. A. P. 7,183 11 9 7	RS. A. P. 1,423 6 9	RS. A. P. 1,670 5 2	RS. A. P. 533 2 0	RS. A. P. 448 8 5	RS. A. P. 2,415 1 11	RS. A. P. 86 1 1	..	..
Total cost of salt sold (A and C).	98,117 2 7 7	92,774 13 0	22,664 5 0	6,086 8 2	16,962 8 1	30,281 15 6	1,966 5 4	..	..
Cost per maund of salt sold	0 2 1 2	0 2 2 2	0 4 1	0 3 0 2	0 1 7 6	0 2 4 6	0 1 6 4	..	..

Items.	Polidivest.	Attiput.	Valur.	Karamalam.	Vedaramniyan extension.	Adirampetnam extension.	Kattunavadi including Lakshmi pans.	Sevankulam.	Total.
11	12	13	14	15	16	17	18	19	
Quantity of salt manufactured	L. MDS. 162,844	L. MDS. 236,310	L. MDS. 256,679	L. MDS. 11,071	L. MDS. 56,812	L. MDS. 11,880	L. MDS. 41,161	L. MDS. 98,949	L. MDS. 2,224,562
Gain by weightment	..	..	..	..	..	..	..	..	72
Miscellaneous	..	..	..	..	..	..	..	..	..
Total	162,844	236,310	256,679	11,071	56,812	11,880	41,161	98,949	2,224,562
Deduct wastage	..	..	..	..	1,917	2,623	3,942	5,929	92,214
Net quantity	162,844	236,310	256,679	11,071	54,895	9,257	37,219	87,420	2,132,420
Land assessment	RS. A. P. 625 9 4	RS. A. P. 731 2 8	RS. A. P. 821 14 0	RS. A. P. ..	RS. A. P. 16 5 0	RS. A. P. 54 9 0	RS. A. P. 131 3 0	RS. A. P. 10 15 8	RS. A. P. 4,519 10 3
Land and village cess	67 12 3	60 1 6	87 4 11	..	1 14 2	5 9 9	13 7 10	10 15 8	807 3 5
Payment to manufacturers	17,811 1 0	25,846 6 6	28,074 4 3	1,199 5 9	3,787 7 6	1,051 14 0	3,644 7 5	8,265 4 5	2,24,375 5 6
Works for salt manufacture	1,688 11 4	2,580 4 11	2,888 2 2	..	700 9 8	365 8 10	380 11 9	818 11 9	22,431 8 7
Interest	2,649 14 1	3,451 15 4	3,983 2 5	444 7 2	270 5 5	192 5 5	388 12 8	1,918 5 5	23,477 14 11
Conveying and storing salt	6,926 8 4	9,438 10 0	9,580 15 7	132 15 7	6,125 0 8	..	..	1,115 9 6	21,234 2 7
Net miscellaneous expenditure on other heads, including salt-weighting machines	..	..	..	..	..	..	..	..	..
Total	29,769 8 4	42,088 3 11	45,405 11 4	3,663 10 3	11,841 14 0	1,969 11 2	5,186 12 2	11,537 3 0	3,32,475 0 5
Cost per maund of net quantity above shown as brought into store	0 2 11 1	0 2 10 2	0 2 9 9	0 5 3 8	0 3 5 4	0 3 4 8	0 2 2 7	0 2 1 3	0 2 5 9
Number of maunds of salt sold	..	..	..	..	L. MDS. 12,173	L. MDS. 17,478	L. MDS. 47,602	L. MDS. 40	..
A. Cost of the same	..	..	..	..	RS. A. P. 4,824 12 10	RS. A. P. 3,714 1 2	RS. A. P. 6,019 10 5	RS. A. P. 5 4 4	..
B. Average period of storage of the same. Years, months and days.	..	..	..	..	Y. M. D. 2 11 10	Y. M. D. 0 9 6	Y. M. D. 1 2 5	Y. M. D. 0 9 18	..
C. Interest on cost at 4 per cent	..	..	..	..	RS. A. P. 310 14 2	RS. A. P. 113 14 4	RS. A. P. 312 9 7	RS. A. P. 0 2 8	..
Total cost of salt sold (A and C).	..	..	..	..	2,935 11 0	3,827 15 6	6,932 4 0	5 7 0	..
Cost per maund of salt sold	..	..	..	..	0 3 10 3	0 3 6 0	0 2 3 9	0 2 2 8	..

CHAPTER VII.—QUALITY OF SALT.

86. The system of selecting samples for analysis hitherto in force in the department was for the Inspector to take every week samples of the "best," "average" and "worst" salts scraped within the estimating range of each Sub-Inspector in the factory and keep them distinct in small *baskets*, pending inspection by the Assistant Commissioner, and for the Assistant Commissioner, on visiting the factory, to mix all the best samples together and take an average specimen of the "best" salt, to similarly mix the "worst" samples together and take an average of the "worst" salt and lastly to mix all the samples indiscriminately and take a third sample of a mean average quality, and for the Inspector to do likewise with the samples taken after the Assistant Commissioner had left the factory. As it was apprehended that under the system of keeping samples in baskets, exposed to atmospheric influences, the salt would in damp weather sweat and the magnesium and calcium chlorides (being the most deliquescent components) would disappear, leaving the salt itself comparatively pure, the Board ordered the selection of an additional set of samples and directed their being kept in tins carefully corked with a view to deciding whether salt kept in baskets did really rid itself of impurities. The experiment with the fourth set of samples taken in the two seasons of 1897 and 1898 confirmed the Board's suspicion; but it was considered inadvisable to permanently substitute tins for baskets as the action of the metal on the salt was found to alter it chemically. The Board at the same time doubted whether the present system was not open to other objections. The analyses of seven samples from every factory, three submitted by the Assistant Commissioners, three by Inspectors and a special sample, gave much more work to the analysing officers than the results justified, as these showed very little variation in the chemical properties of the salt in the different samples received from the same factory. Besides this the analysis of samples taken from the pans was deemed no true index of the condition of the salt as it passed into consumption. Towards the close of the year, therefore, the Board, in supersession of all previous orders on the subject, ordered that samples for analysis should in future be taken not in the pans but at the time of storage and that, having been taken, they should be kept in glazed earthenware jars. It was further thought sufficient for one sample for the whole season to be submitted for analysis from each factory and it was accordingly ordered that the salt in the jar should be well mixed at the end of the storage season and a sample from the mixture sent accordingly.

87. Appendix M shows the results of analysis of the samples taken under the old system from the salt manufactured in the season of 1899 as compared with those of the four previous years.

88. The quality of Government salt produced showed a deterioration, 91.4 being the general average percentage of sodium chloride. This average was exceeded at Ganjam, Calingapatam, Balacheruvu, Polavaram, Pandraka, Vayalur, Vedaranniyam extension, Adirampatnam extension, Kattumavadi and Lakshmi pans. These stations produced the very best salt chemically and Dugarazpatnam as usual the worst. The salt of the Kanuparti, Chinna Ganjam, Dugarazpatnam and Pulidiwak factories and of the Sevandakulam extension contained the highest percentages of magnesium salts and the attention of the local officers has in all cases been drawn to the necessity of the brine tests being properly performed by the officers permitting scrapings and to the importance of producing chemically pure salt.

89. The general average percentage of sodium chloride in the excise salt of the season of 1899 was about the same as in the previous year, 93.7 against 93.8; but out of a total of fifty-one factories and sub-stations, it was over 95 per cent. at nine. The low general average is due to the poor results shown by the factories at Konada, Bimlipatam, Manginapudi, Pakala, Krishnapatnam extension No. I, Tada, Kattur, Attiput, Vadasamanjeri, Merkanam, Cuddalore, Negapatam, Theethandathanam, Arumuganeri, Keranur and Kuttanguli where the percentages ranged from 91 to 92.9. In thirty-two factories the percentage of magnesium chloride was 2 per cent. and over, the worst being Vadasamanjeri,

Arumuganeri and Keranur. Cuddalore salt contained the greatest percentage of magnesium sulphate, while the salt of Neidavasal contained more calcium salts than any other. The percentage of dirt was noticeably in defect when compared with previous years.

90. The specially treated salt of the Oriental Salt Company on the one analysis made of each sort is superior to the ordinary salt of the factories in the Presidency, the percentages of sodium chloride and magnesium chloride therein being as per margin against 93.7 and 2.5 of the average excise salt of the Presidency. The Company's improved process of manufacture did not lead to a very abnormal state of purity as even the ordinarily prepared salt of Ganjam, Balacheruvu, Pandraka and Lakshmi pans among Government factories and of Kulasekarapatnam among excise factories contains 96 per cent. or over of sodium chloride.

	Percentage of	
	Sodium chloride.	Magnesium chloride.
The Oriental Salt Company's	ACS.	ACS.
crushed salt	96.4	0.5
Do. Sifted salt	97.4	0.5

91. Samples of Bombay salt imported into the West Coast districts selected from different centres were analysed during the year with the results shown in the subjoined table. For comparison, the results of analysis of samples from the factories of the Ennore Circle with which Bombay salt chiefly competes in this Presidency are also given in the table. It will be observed that the general average percentage of sodium chloride of the Bombay and Madras salt was about the same. Recent experiments at Karambalam have proved that it is possible to produce salt as light as the Bombay article. The average results of analysis of four samples of Karambalam salt manufactured somewhat after the Bombay method in the season of 1899 show that this salt and average Bombay salt are practically identical in composition:—

		CHEMICAL ANALYSIS.						
		Insoluble matter.		Sodium chloride.	Magnesium chloride.	Calcium chloride.	Magnesium sulphate.	Calcium sulphate.
		In-organic.	Organic.					
Bombay salt	Palghat Circle	1.1	0.2	94.1	2.1	..	1.3	1.1
	Ponnani	0.7	0.1	94.4	1.8	..	1.3	1.3
	Calicut	0.8	0.2	94.7	1.6	..	1.0	1.4
	Tallicherry	0.7	0.1	95.3	1.6	0.2	..	1.8
	Mangalore	0.4	0.1	97.2	0.6	0.1	..	1.2
	Udupi	0.9	0.1	94.8	1.5	..	1.0	2.3
	Average	0.8	0.1	94.4	1.6	..	0.8	1.8
	.. ..	0.3	0.1	94.4	2.4	..	0.2	2.3
	.. ..	0.5	0.1	93.7	3.0	..	1.2	2.1
	.. ..	0.8	0.1	93.1	2.2	0.1	1.1	2.1
Salt manufactured in the factories of the Ennore Circle.	.. ..	1.2	0.2	92.2	2.6	..	0.3	2.2
	.. ..	0.8	0.1	93.8	2.6	..	1.6	2.6
	.. ..	1.0	0.3	89.4	4.7	..	0.8	2.4
	.. ..	0.8	0.3	92.1	3.1	..	0.2	1.3
	Average	0.6	0.1	96.4	1.3	..	..	..
Salt manufactured under the Bombay method in 1899.	Kattur	0.9	0.1	93.8	2.8	..	1.2	1.2
	Vayalur	0.8	0.1	94.5	2.4	..	1.2	0.8
	Pulidiwak	0.6	0.1	93.5	3.0	..	1.6	0.9
	Attiput	0.9	0.2	93.2	2.7	..	1.2	1.0
	Vallur	0.0	0.2	93.9	2.7	..	..	0.9
Karambalam .. ..	.. ..	0.8	0.1	93.7	2.7	..	1.4	1.0
	.. ..	1.1	0.3	93.9	2.3	..	0.4	1.7

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

92. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1899 in each of the circles of the Presidency. Excluding unsuccessful house searches, 16,769 cases and 9,167 persons were dealt with by the officers of the department, of which 16,229 cases affecting 9,075 persons were reported during the year. Particulars for each sub-division are given in the following statement :—

Sub-division.		Pending at the beginning of the year.		Reported during the year.		Total.		Increase or decrease in 1899 as compared with 1898.		Percentage of increase or decrease in columns 8 and 9.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1		2	3	4	5	6	7	8	9	10	11
Chicacole	1899	330	4	2,839	1,425	3,169	1,429	— 692	— 309	— 17.9	— 17.8
	1898	555	38	3,306	1,700	3,861	1,738				
Cocanada	1899	18	..	695	254	813	854	+ 138	+ 22	+ 29.05	+ 9.4
	1898	65	1	410	231	475	232				
Masulipatam	1899	2	..	440	203	442	203	+ 152	+ 28	+ 52.4	+ 23.03
	1898	29	6	261	159	290	165				
Nellore	1899	17	11	615	377	632	388	+ 119	— 29	+ 23.2	— 6.9
	1898	14	1	499	416	513	417				
Chingleput	1899	40	14	1,380	940	1,420	954	— 407	— 182	— 22.3	— 1.60
	1898	84	..	1,743	1,136	1,827	1,136				
Bellary	1899	5	6	85	86	90	88	+ 52	+ 51	+ 137	+ 142
	1898	7	6	31	32	38	38				
Arcoot	1899	..	..	194	194	194	194	+ 102	+ 90	+ 110.8	+ 86.5
	1898	2	2	90	102	92	101				
Cuddalore	1899	38	23	3,082	2,204	3,120	2,227	— 608	— 113	— 16.3	— 4.8
	1898	339	41	3,889	2,299	3,728	2,340				
Negapatam	1899	28	..	1,141	649	1,169	657	+ 132	+ 226	+ 12.7	+ 52.1
	1898	166	..	871	431	1,037	481				
Tinnevely	1899	..	..	269	100	269	100	— 209	— 101	— 43.7	— 38.6
	1898	21	..	457	261	478	261				
Trichinopoly	1899	29	13	2,521	1,754	2,550	1,767	+ 42	+ 374	+ 1.7	+ 24.1
	1898	120	23	2,388	1,400	2,508	1,423				
Calicut	1899	32	13	3,068	829	3,100	842	— 2,311	— 1,318	— 42.7	— 61.01
	1898	92	22	5,319	2,138	5,411	2,160				
Madras Town Circle.	1899	1	..	..	..	1	..	— 6	— 6	— 85.7	— 100
	1898	..	..	7	6	7	6				
Total	1899	540	92	16,229	9,075	16,769	9,167	— 3,496	— 1,284	— 17.2	— 12.3
	1898	1,494	140	18,771	10,311	20,265	10,451				

93. Taking the Presidency as a whole there was a decrease in the number of cases and persons dealt with, the percentage of decrease being 17.2 in the first and 12.3 in the second. The number of persons sent for trial was 7,523, of whom more than half were contributed by the following nine circles :—

	1898.	1899.
	PERSONS.	PERSONS.
Merkanam	599	707
Tindivanam	450	417
Tirukkóyilúr	274	286
Villupuram	414	387
Cuddalore	676	467
Vattanam	162	297
Tanjore	361	465
North Trichinopoly	490	708
Tellicherry	946	350
Total	4,372	4,084

94. The variations in individual sub-divisions will be briefly considered. There was a general decrease in the circles of the Chicacole Sub-division, except Anakapalle and Polavaram, which is attributed to the increasing knowledge of the law on the part of the people and to the substitution of prevention of crime by constant patrolling of saline tracts for detection by house-searches. In the Cocanada Sub-division there was an increase in all the circles except Rajahmundry which is ascribed to neglect in patrolling in the Mogalturru Circle. In the Masulipatam Sub-division the increase is more under house searches than under arrest in the open. The attention of the local officers has been drawn to this. In the Nellore Sub-division there is a decrease in the number of persons, occurring chiefly in the Krishnapatnam Circle, and attributed to a portion of the swamp having been flooded by the tidal water from the Buckingham canal and also to the deterrent punishments inflicted by the magistracy. In the Chingleput Sub-division there was a decrease, chiefly in the Tiruvallūr and Covelong Circles, where it was due to the abnormal rain at the end of 1898 and in April 1899 preventing the formation of spontaneous salt and salt efflorescence in swamps. The decrease in the Cuddalore Sub-division was confined to the Cuddalore Circle and is also referred to very heavy rain during the month of April 1899. The increase in the Arcot Sub-division occurred in the Cuddapah, Madanapalle, Arni, Ránipétai and Salem Circles and is attributed to the generally unsatisfactory state of the season. In the Bellary Sub-division there is a marked increase in the Markapur and Anantapur Circles ascribed in the case of the former to the personal exertion of superior officers, and in the latter to the poverty of offenders who resorted to salt-earth manufacture for a livelihood. The increase in the Negapatam Sub-division is contributed by all the Circles, except Nannilam and Védaranniyam, and is explained by the low fines imposed by the magistracy and the high price of food-grains which drove the poorer classes to illicit practices. The slight decrease in the Nannilam Circle was due to want of efficient supervision by the officer in charge and that in Védaranniyam, to the absence of formation of spontaneous salt in the great swamp owing to the failure of the Vaishagam waves. The decrease in the Tinnevely Sub-division was chiefly in the Morekolam and Tuticorin Circles and is attributed partly to the heavy rains of December 1898 and April 1899 which prevented the formation of spontaneous salt and partly to the vigilance of the special guards posted over the Bambari swamp of the Morekolam Circle. In the Trichinopoly Sub-division the increase occurred in all the Circles, except Coimbatore, Palni and South Trichinopoly. In the North Trichinopoly Circle the increase is explained by the re-arrangement of the parties' ranges. The increase in the Erode Circle is due to the detection of a batch of cases of edible salt separated by coolies engaged in working the A (or crude saltpetre) factories. In the Tanjore Circle the increase is due to the efficiency of the preventive staff and to the closer supervision exercised by the Inspector. There was a large decrease in the Calicut Sub-division, which was greatest in the Mangalore Circle. That in the Mangalore and Tellicherry Circles is due to the heavy and unusual falls of rain in the early part of April and throughout the whole of May, and the unusual tidal waves which flooded the saline tracts and retarded the formation of saline efflorescence till the end of June, to the heavy punishments imposed by the magistracy and to the vigilance of the preventive staff which patrolled the important centres of crime such as Tricarpur. It is also due to the fact that the landowners were held responsible for the offences committed in their lands in addition to the actual offenders, as a result of which the former were induced to resort to constant ploughing with a view to prevent efflorescence and thereby minimise the chances of crime.

95. The subjoined statement shows how the cases which came before the officers of the department during the year (including those pending on 1st January 1899) were disposed of :—

Disposal of cases.

Year.	DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.									
	Released by Department.						Total disposed of.		Total released.	
	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.		Sent for trial.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1899 ..	16,769	9,167	485	497	776	791	7	8	41	45
1898 ..	20,265	10,451	602	614	976	980	6	7	8	9
									7,486	7,483
									8,379	8,376
									10,216	10,308
									6,119	6,119
									9,458	9,458
									15,029	15,029
									9,008	9,008
									1,740	1,740
									540	540
									21	21
									22	22

* Includes 51 cases and 51 persons written off.

* Includes 31 cases and 32 persons written off.

96. *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 487 against 614 in 1898. The decrease which is very satisfactory occurred chiefly in the Calicut Sub-division.

97. *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 (791) shows a decrease when compared with the figure for the preceding year (980), the proportion of such offenders to the total number under disposal being 8.6 against 9.4 in the preceding year.

98. *Releases under Head III (on proof of ignorance or inadvertence).*—The total number of releases under this head was 45 against 29 in 1898. The increase occurred chiefly in the Ponnani Circle where landowners who were reported for the first time for not giving information as regards removals of salt-earth from their lands were allowed the benefit of the release rules as their responsibilities in the matter of suppression of crime have begun to be enforced only this year.

99. 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:—

Year.	By department.	By police.	By village magistrate.	Total.	Percentage to total number of cases disposed of.
1899 ..	9	..	2	11	12
1898 ..	25	..	1	26	28

Investigation of those eleven cases shows that the bulk of them arose from mistakes of fact, that there was room for two opinions or that the proper amount of proof was wanting. One case only, brought by a village munsiff, was regarded as due to malice.

100. Of the total number of cases for disposal, 7,486 or 44.6 per cent. were sent for trial by Inspectors during the year against 8,494 or 41.9 per cent. in 1898. The number of cases pending before the officers of the department on 31st December 1899 was 1,740 or 10.3 per cent. of the total number, against 540 or 2.6 per cent. on the corresponding date in 1898. The bulk (1,578) of the cases pending at the end of 1899 were undetected scrapings of salt-earth due to the failure of the monsoon and distress from high prices of food-grains. The number of persons awaiting enquiry was 159 against 92 in the previous year.

101. Of the 159 persons whose cases were undisposed of, the cases of 118 had been pending for less than one month, those of 17 for more than one month but less than three months, and those of 24 for more than three months. The general average duration was 6.2 days against 6.7 days in the preceding year for ordinary cases. In the following circles, however, the average duration of ordinary cases was more than fifteen days:—

	DATE.
Madanapalle ..	37.5
Ranipettai ..	18.4
Hospet ..	20.0
Anantapur ..	25.9
Palni ..	18.0
Mangalore ..	24.5
Calicut ..	26.7

The high average in the Madanapalle Circle was stated by the Inspector to be due to the cases reported from the Pulivendla taluk not being disposed of on account of the difficulty of access. This explanation was not accepted and he was warned. In the Ranipettai Circle the delay occurred because certain earth-salt and salt-earth cases reported were the first of their kind there and were reserved for local enquiry, and the Inspector was unable to visit the places earlier on account of abkari sales. In Hospet and Anantapur it was due to cases being simultaneously reported from different quarters of the circle. The Inspectors have been instructed to endeavour to so arrange their tours as to dispose of all cases reported as promptly as possible. In the Palni Circle the high average is stated to be due to a few cases which were reported from the Dhārāpūram taluk not having been disposed of until the Inspector found it convenient to do so without dragging the accused a long way from their homes. Similar reasons apply to the Calicut Circle. The increase in duration in the Mangalore Circle is ascribed to the absence for a month of one of the empowered Assistant Inspectors and the inability of the T.T. Assistant Inspector, Kasaragod, to attend to the disposal of cases in consequence of illness.

102. 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.	1898.		1899.	
	Number.	Percent- age.	Number.	Percent- age.
Departmental releases	1,722	8.7	1,333	9.3
Sent for trial	8,494	43.0	7,486	49.8
Undetected cases and scrapings written off.	9,609	48.3	6,160	40.9
Total	19,725	100.0	15,029	100.0

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

Year.	Possession of										Offences relating to saltpetre.			Total.
	I. Illicit removal of salt from a factory, i.e., removal without, or in excess of, an authorized permit.	II. Manufacture of contraband salt (other than saltpetre).	III. Salt illicitly removed from a factory.	IV. Salt illicitly imported by land.	V. Salt illicitly imported by sea.	VI. Illicitly manufactured salt.	VII. Spontaneous or swamp salt.	VIII. Earth-salt.	IX. Contraband salt-earth.	X. Relating to edible salt.	XI. Refining saltpetre without licence.	XII. Other offences.	XIII. Other offences against the Salt Laws.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1899	CASES. 22	CASES. 2,410	CASES. 9	CASES. 221	CASES. 4	CASES. 11	CASES. 651	CASES. 2,421	CASES. 3,011	CASES. 80	CASES. 2	CASES. 2	CASES. 35	CASES. 8,879
1898	47	3,427	21	161	..	25	1,244	2,011	3,186	72	2	4	13	10,210

It will be seen that the majority of cases relate to the manufacture of contraband salt (other than saltpetre) and the possession of earth-salt and contraband salt-earth.

Disposal of cases by Magistrates.

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

Year.	Pending trial on 1st January 1899 and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
1899	7,761	7,796	7,348	7,374	58	63	* 344	* 348
1898	9,030	9,097	8,645	8,691	96	112	† 275	† 273

* Excludes 11 cases with 11 persons written off.

† Excludes 11 cases with 11 persons written off.

105. The percentage of acquittals to the total number of cases that came before the magistracy was .74 against 1.06 of the previous year. The decrease is satisfactory. The percentage of convictions was 94.6 against 95.7 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.
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
1894 0.8	1899 0.7

106. The total number of cases pending before the magistracy at the end of 1899 was 344 against 275 in the preceding year.

107. The amount granted as rewards in the Presidency, as a whole, was Rs. 21,146-4-6 against Rs. 24,571-5-8 in 1898. The decrease is due to decrease in detection and to smaller rewards having been granted in cases detected on house search.

108. The statement in the margin shows the number of cases of resistance to officers of the department in the discharge of their duties. The assaults were of a trivial nature except two which occurred in the Tirukkóyilur Circle (in one of which a Sub-Inspector was concerned); the accused were convicted and sentenced to nine months rigorous imprisonment. In the other cases the assailants were suitably punished.

109. 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.
1899	115	0	1½	171	1	51	206	9	14½	1,653	34	71½	1	37	0	148	4	79½
1898	39	3	2½	556	8	21½	218	31	54	2,259	35	63	8	31	40	223	3	36½

Salt preventive operations in the Pudukkóttai State.

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

Pending on 1st January 1899 and since reported up to 31st December 1899.	DISPOSAL BY DEPARTMENTAL OFFICERS.										DISPOSAL BY THE MAGISTRACY.										AVERAGE DURATION OF CASES DISPOSED OF.	FINES IMPOSED.			
	Released by department after warning.			Sent for trial.		Total disposed of.			Balance.	Pending on 1st January 1899 and sent up for trial up to 31st December 1899.			Convicted.	Acquitted.	Balance.	Average number of days taken for disposal of each case.	Total Amount.	Average per head.							
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		Cases.	Persons.	Cases.							Persons.	Cases.			Persons.	Cases.	Persons.
1899.. { 384 .. } { (a) 203 .. } 1898.. { 275 .. } { (a) 283 .. }	392	19	94	364	368	393	1	..	367	373	359	362	2	5	6	383	9	597	4	0	1	10	5		
	282	21	22	291	256	278	3	4	274	279	269	270	2	4	3	272	8	405	4	0	1	8	0		

CLASSIFICATION OF OFFENCES.

CLASSIFICATION OF OFFENCES.													ESTABLISHMENT SANCTIONED.								
I.		II.		III.		IV.		V.		VI.		VII.		Total.		Inspection-tours.	Assist- ant Inspec- tors.	Petty officers.	Peons.	Total.	Cost per annum.
Possession of Salt-earth.	Released by department.	Possession of Earth-salt.	Released by department.	Possession of Brine.	Released by department.	Possession of Salt-earth and Earth-salt.	Released by department.	Possession of Salt-earth and Brine.	Released by department.	Possession of Earth-salt and Brine.	Released by department.	Possession of Salt-earth, Earth-salt and Brine.	Released by department.	Sent for trial.	Released by department.							Sent for trial.
Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.
24	25	26	27	28	29	30	31	32	33	34	35	35	36	37	38	39	40	41	42	43	44
13	2	31	3	147	4	1	44	11	8	368	24	55	13	6	55	147	14,400				
56	4	51	12	104	3	1	37	5	..	22	256	81	9	8	81	146	17,076				

111. Including 206 cases of undetected scrapings, the number of cases dealt with was 384 and the number of persons implicated 392 against 275 and 282 in the previous year. The increase is attributed to the unfavourable character of the season which drove people in distress to the use of salt-earth and brine.

112. Of the 392 persons involved, 24 were released with a warning and 368 sent for trial. Only one case remained pending against three in the previous year.

113. Of the persons tried by the Magistracy, 5 or 1·3 per cent. were acquitted (against 1·4 per cent. in the previous year).

114. The average incidence of fines imposed on offenders was Rs. 1-10-5 against Rs. 1-8-0.

115. The average duration of cases was nine days as against eight.

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

					1898.			1899.				
					I.	MDS.	S.	T.	I.	MDS.	S.	T.
Salt-earth	...	...	...	...	...	41	29	17	62	21	2	2
Earth-salt	...	...	...	...	...	2	33	2	5	24	4	4
Brine	...	...	...	...	...	7	6	5	11	26	6	6

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

118. It is reported that with the exception of one Inspector who was dismissed, the conduct of the officers was generally satisfactory and also that the records have been maintained satisfactorily. Salt is said to have been sold in retail in the State at 11-84 to 13-61 Madras seers per rupee.

CHAPTER IX.—FISH-CURING.

119. There were 129 yards at work at the end of the year. Two more were ordered to be opened—one at Vanagiri in the Tranquebar Circle and the other at Nellatur Pattapalem in the Krishnapatnam Circle—vide G.Os., Mis. No. 3755, Revenue, dated 30th October 1899, and R. No. 531, Revenue, dated 9th March 1900, but operations did not commence in either of them during the year. The total weight of fish brought to the yards for curing was 1,486,464 maunds or 54,605 tons against 1,050,867 maunds or 38,603 tons in the previous year—an increase of 41·4 per cent. The increase was chiefly in the Calicut, Chicaool and Tinnevely Sub-divisions and is attributed to an exceptionally favourable season for fishing and also to 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. 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 operations on the West Coast during 1899-1900 were the highest on record and those on the East Coast were also large as compared with the preceding six years.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1892-93 ..	15,737	29,263	45,000
1893-94 ..	12,744	28,732	41,573
1894-95 ..	13,164	27,867	41,031
1895-96 ..	11,048	35,486	47,538
1896-97 ..	12,850	29,480	42,330
1897-98 ..	11,854	31,454	43,308
1898-99 ..	12,473	26,130	38,603
1899-1900 ..	14,113	40,492	54,605

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1892-93 ..	15,737	29,263	45,000
1893-94 ..	12,544	28,732	41,276
1894-95 ..	13,164	27,867	41,031
1895-96 ..	11,048	35,480	46,528
1896-97 ..	12,650	29,480	42,130
1897-98 ..	11,854	31,454	43,308
1898-99 ..	12,473	26,130	38,603
1899-1900 ..	14,113	40,492	54,605

120. 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 5.62 lb. to 16.36 lb., but the average for the Presidency showed a decrease, being only 10.62 lb. against 10.85 lb. in 1898-99.

121. The actual quantity of fish which, after undergoing the process of curing, left the yards in a fit condition for use amounted to 862,666 maunds as detailed in the margin; and, in addition to this, 26,246 maunds were imported from places outside the Presidency, so that the total quantity available for local consumption and for export amounted to 888,912 maunds. The bulk of this quantity (726,726 maunds or 81·7 per cent.) was as usual consumed within the Presidency, the quantity so consumed in 1898-99 being 536,482 maunds or 84·4 per cent. Figures of imports and exports by rail and sea are also given in the margin. The average value of a pound of the exported article was 1 anna 5·4 pies against 1 anna 7·1 pies in the previous year.

District.	Quantity of salt-fish prepared locally.
Ganjam	1. MDS. 42,722
Vizagapatam	41,754
Godavari	22,635
Kistna	4,364
Nellore	14,306
Chingleput	12,182
South Arcot	2,478
Tanjore	25,362
Madura	29,952
Tinnevely	29,264
South Canara	124,456
Malabar	510,191
Total	862,666
Add—Imports (by sea)	25,330
Do. (by rail)	916
Grand Total	888,912
Deduct—Exports (by sea)	157,184
Do. (by rail)	5,002
Total	162,186
Balance available for consumption within the Presidency	726,726
1898-99. 1. MDS. 434	1899-1900. 1. MDS. 916
Imports (by rail)	4,044
Exports (do.)	5,002
Imports (by sea)	27,709
Exports (do.)	95,131

123. During the year 12,174 * maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction, and 11,083 maunds of the same were issued. Besides this, 180,901 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. 1,33,968-10-5, while the receipts were Rs. 1,52,454-9-3.

124. According to the method of calculation hitherto in use, there was a gain to Government on the operations of the yards of Rs. 18,485-14-10 in the year and of Rs. 1,74,097-5-3 up to the year as shown below:—

	RS.	A.	P.
Receipts during the year 1899-1900	1,52,454	9	3
Expenditure	1,33,968	10	5
Gain up to 31st March 1899	18,485	14	10
Gain	1,55,611	6	5
Total gain up to the end of 1899-1900	1,74,097	5	3

If the charges noted below are included, the actual gain up to date is reduced to Rs. 18,111:—

	RS.
A. Establishments for Gollahs and expenditure over storage and sale	57,750
B. Interest at 5 per cent. on capital cost of Gollahs and works	49,118
C. Upkeep of Gollahs at 5 per cent. of the capital cost	49,118
Total	1,55,986

125. In paragraph 132 of the report for 1898-99, the Board stated that the Superintendent, Government Museum, had 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 and that he had undertaken to work up and summarise the information obtained. He also suggested that detailed observations might be confined to nine important kinds of fish and that the information be collected provisionally for a period of 2 years. The particulars required were furnished to him by the local officers and he has recently reported to the Board that the evidence of the returns, though they have so far been an initial and experimental attempt, is sufficient to show that with more uniform care and accuracy at the various centres of observation, a valuable record of the movements of fishes and the condition of the fishing industry and community can be obtained. He has therefore recommended the continuance of the experiment and has made suggestions for the better maintenance of the records relating thereto. The Board has approved his suggestions and issued instructions to the local officers accordingly. A bulletin containing his first report on matters connected with this industry has recently issued. The Board is much obliged by Mr. Thurston's cordial assistance and advice.

CHAPTER X.—MISCELLANEOUS.

126. During the year 3,808 heaps were stored, of which 918 heaps or 24·10 per cent. were stored personally by Inspectors and Assistant Inspectors. Of the 918 heaps 87 or 2·28 per cent. of the total number stored were tested by Assistant Commissioners, 6 by check-weighment at the time of sales and the rest by re-storage.

127. Out of the balance of 2,890 heaps stored by Sub-Inspectors, 122 and 450 were tested by Inspectors and Assistant Inspectors, respectively, as detailed below:—

	Number check-weighed at the time of sales.	Number re-stored.
By Inspectors	59	63
By Assistant Inspectors	284	166

128. The total number tested during the year by Assistant Commissioners, Inspectors and Assistant Inspectors was thus 659 or 17·3 per cent. of the full number stored. The Board regrets to observe that the percentage was low in spite of the local officers' attention having been drawn by it to the strict instructions of Government in paragraph 13 of its order, No. 55, Revenue, dated 31st January 1898. Due notice has been taken of the conduct of the defaulting officers.

129. Two hundred and seventy four heaps out of the 659 above referred to were tested immediately after storage, 68 by Inspectors and 206 by Assistant Inspectors. No heaps of previous years were tested during the year.

130. The number of factories for the manufacture of crude saltpetre decreased from 1,895 to 1,244, the decrease being largest in the Trichinopoly Sub-division, and the number of refineries from 43 to 41. The fall in the former is stated to be due to the absence of rain and the want of proper formation of the saline efflorescence in consequence, and to the prevailing scarcity. The latter reason does not appear applicable.

131. The receipts on account of license-fees, fines, &c., amounted to Rs. 3,722-2-9 against Rs. 5,186 and the expenditure which consists solely of the pay of the officers employed for the supervision of the refineries, to Rs. 6,226-12-9 against Rs. 6,334-9-6 in the preceding year.

132. 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-division.	Circle.		Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn	
						of refined saltpetre to crude saltpetre expended.	of salt to crude saltpetre expended.
Cocanada ..	Ellore ..	1899-1900 ..	I. MDS. 590	I. MDS. 299	I. MDS. 165	50.68	27.96
		1898-99 ..	439	227	110	51.70	25.05
Masulipatam ..	Bezawada ..	1899-1900 ..	837	424	282	50.68	33.89
		1898-99 ..	1,213	560	377	46.16	31.08
Nellore ..	Narasaraopet ..	1899-1900 ..	1,917	589	621	30.72	32.39
		1898-99 ..	2,305	683	876	29.63	38.00
Bellary ..	Kannur ..	1899-1900 ..	2,369	670	1,227	28.28	51.79
		1898-99 ..	1,519	475	714	31.27	47.00
Arcot ..	Kurnool ..	1899-1900 ..	85	31	22	36.47	15.88
		1898-99 ..	195	97	32	49.75	16.41
Tinnevely ..	Salem ..	1899-1900 ..	2,095	905	684	43.20	32.65
		1898-99 ..	2,008	811	702	40.38	34.96
Trinnevely ..	Srivilliputtūr ..	1899-1900 ..	744	310	338	41.66	45.43
		1898-99 ..	720	352	255	48.89	35.41
	Coimbatore ..	1899-1900 ..	5,775	2,085	1,899	36.10	32.88
		1898-99 ..	6,404	2,416	2,394	37.72	37.38
	Bhavāni ..	1899-1900 ..	2,689	906	825	33.69	30.68
		1898-99 ..	1,363	540	339	39.61	24.87
	Erode ..	1899-1900 ..	3,522	1,543	1,278	43.81	36.29
		1898-99 ..	4,386	1,789	1,593	40.78	36.32
Trichinopoly ..	North Trichinopoly.	1899-1900 ..	90	37	26	41.11	31.11
		1898-99 ..	200	75	90	37.50	45.00
	South Trichinopoly.	1899-1900 ..	10,679	3,791	4,240	35.60	39.71
		1898-99 ..	9,383	3,474	3,797	37.02	40.46
	Palni ..	1899-1900 ..	3,683	1,240	1,259	38.67	34.18
		1898-99 ..	3,423	1,278	1,382	37.33	40.37
	Madura ..	1899-1900 ..	942	356	420	37.79	44.58
		1898-99 ..	1,895	522	550	27.54	29.02
	Total ..	1899-1900 ..	38,017	13,186	13,288	36.61	36.89
		1898-99 ..	36,463	13,299	13,211	37.51	37.26

133. 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 1900-1901.

134. The mofussil records of the department are generally reported to be in good order. The special temporary establishment sanctioned for re-arranging the records of the Board's office under the disposal number system and referred to in paragraph 140 of the report for 1898-99 continued to do its work during the year under report and has shown fair progress. Search-fees to the amount of Rs. 56 were collected in the various offices.

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

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

137. In this regard, from its own observation and on the reports of the Division officers, the Board has reason to express its satisfaction. The Secretary, Assistant Secretary and Head office staff have continued to merit the Commissioner's full commendation; First Assistant, M.R.Ry. V. A. Anantarama Aiyar in particular, should be mentioned; and the Board is pleased to note that its scheme for a very necessary increase in the number and pay of the clerks is on the way to sanction.

The Senior Deputy Commissioner Mr J. H. Merriman has retired since the close of the year, but prior to this report, and it is fitting that the Board should here.

place on record its appreciation of the hard and thorough work he did for the department during the twenty years he has been connected with it as Assistant and Deputy Commissioner, and its regret at losing his services. His perfect acquaintance with the work, in field and in office, and the large share he had in the organisation and development of the department rendered him a capable and reliable, as he was a willing, referee and adviser to successive Commissioners. Regarding his work in the past year the Board would specially note the ability and diligence displayed in his reports on the Bombay methods of salt manufacture and on salt smuggling on the West Coast, to which special duty he was deputed in January 1900. These reports deserve high commendation for both Local and Imperial purposes. Government has already recorded its appreciation of his valuable services.

Two experienced Assistant Commissioners Messrs. Shawe and Ditmas retired by superannuation when the year closed; also four Inspectors Messrs. Mitchell, Warner, Story and Melson, and two Assistant Inspectors. Two Inspectors Messrs. P. Lakshmayya Nayudu and P. C. Jeyaram Chettiar died during the year, and Acting Assistant Commissioner Mr. S. A. McC Calder and Inspector Mr. W. E. Tremeneere shortly after it closed. There has been a consequent run of promotion in the department such as has not occurred for years.

The special work done by Assistant Commissioner M.R.Ry. A. Krishnasami Aiyangar Avargal, in editing the manuals deserves notice and approval.

The Assistant Commissioners and Inspectors have all done their best, with scarcely an exception, and deserve the Board's acknowledgments.

OFFICE OF THE BOARD OF REVENUE

(Signed)

EDMUND MILLETT,

SEPARATE REVENUE,

Assistant Secretary.

Madras, 27th August 1900.

APPENDIX D.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are—	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
	2	3	5	6	7	8	9	10	11
Sula ..	134	4	130	Rs. A. P. 12 0 0	Rs. A. P. 12 9 0	Includes conveying and storing charges.	No	1. Good salt should be manufactured... 2. Salt found to be bad either by officers of Government or by capitalists should be destroyed by the licensees at their own expense, no kudivaram being payable thereon.	Four years from 1st Jan. 1899.
Naripada ..	224	41	183	Rs. A. P. 14 0 0	Rs. A. P. 9 6 0	The rate of Rs. 14 does not include conveying, storing and covering charges, but all other rates do.	..	No formal agreements ..	One year.

2. Licensees should take measures to prevent the formation of spontaneous salt in their pans after the close of manufacture.
3. Licensees should take measures to prevent the formation of spontaneous salt in their pans after the close of manufacture.
4. Cost of all works and repairs to be executed according to rules should be borne by capitalists.
5. All licensees should work their pans without exception.
6. Any breaches of the above conditions will entail payment of damages which the capitalists might demand with interest.
7. All salt manufactured should be transferred to capitalists.
8. Capitalists may sell the salt stored at any rate they like but should pay the duty and cess fixed by Government.
9. Licensees to transfer all salt manufactured for the consideration in col. 6.
10. Cases to be paid by capitalist.
11. Light salt to be manufactured; salt rejected by capitalist to be destroyed.
12. Capitalists to pay advances at Rs. 30 per acre in two instalments.
13. Capitalist to be paid 4 annas for every maund not transferred.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are—	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
	2	3	5	6	7	8	9	10	11
Kuppali ..	18	121	P. Naganna .. A. Yerranna .. K. Suryanarayana .. Venkateshalingam .. V. Venkanna .. C. H. Balragi .. M. Appadu .. V. Panpudu .. K. Subbaravudu .. K. Prabasa Rao .. V. Nayudu .. B. Bangari Chetti .. T. Appadu .. G. Vedaramiah .. D. Venkanna .. B. Venkateshalingam .. B. Appayya .. Oriental Salt Company .. T. V. Narasimhaiah .. G. Ramesh .. D. V. Narasimhaiah .. M. Appalarasiah .. E. Sanyasi .. V. Venkanna ..	Rs. A. P. 20 0 0	Rs. A. P. 9 0 0	Includes all the charges except the carriage of salt from the drying ground to platform for storage and covering of heaps on the drying ground.	No	1. The capitalists bear the cost of all expensive works required for the manufacture of salt. 2. The licensees are to give their salt to the capitalists and in default to pay them 4 annas for each maund otherwise disposed of.	One year.
Kan ..	67	31	..	Rs. A. P. 18 0 0 16 0 0 17 0 0 17 0 0 20 0 0	Rs. A. P. 9 0 0	Excludes storing and covering charges.	No	Assessment and cess on salt pans should be paid by the licensees as also the cost of such maramat works as is not recovered in the form of cess. 1. All salt manufactured is to be made over to the capitalists. 2. If the salt is transferred to any other, a penalty of Rs. 5 per garce is to be paid to the capitalists.	Some two years and some three years.
Bimlip ..	31	31	..	Rs. A. P. 13 8 0 12 0 0 10 0 0 10 0 0 13 0 0 12 0 0 12 0 0	Rs. A. P. 11 4 0	All the licensees are manufacturing, storing and conveying charges excepting the cost of materials for securing the heap which is borne by capitalists.	No	Messrs. N. Padmanabam, Boda Raju and N. Dava Raju, three influential merchants of Cocanada, have formed themselves into a company and have entered into agreements with 193 of the licensees by which the latter have bound themselves to transfer all their salt at Rs. 360 to Ra. 370 for a heap of XX garce.	Three years ending with 1900-1901 in the first three cases and one year (1899-1900) in the case of the last.
Kan ..	211	210	193	Rs. A. P. 18 0 0 18 12 0	Rs. A. P. 12 0 0 15 0 0	Yes	..	Worked under a lease by Messrs. Hall, Wilson & Co., of Cocanada.	..

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APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	
1	2	3	4	5	6	7	8	9	10	11
Mogalturru ..	108	88	100	35 K. Tattiah alias Venkiah. 28 K. Ramanujiah .. 20 J. Venkiah .. 15 Katakam Setti Swami .. 17 G. Ramaswami .. 6 K. Ramanna .. 9 P. Jagayya .. 7 B. Subbaraidu .. 6 M. Venkatasud .. 8 B. Venkatesudu .. 2 K. Venkatesami .. 3 K. Narasayya .. 2 K. V. Jagannudham .. 2 K. Paramasu .. 81 Masulipatnam Salt Company, Limited.	20 0 0 30 0 0	10 0 0 10 0 0	Yes ..	No ..	No formal agreement. Capitalists advance money to licensees as loans and get their salt transferred at rates varying from Rs. 20 to Rs. 30 per garce with reference to the quality of the salt.	..
Manginapudi ..	81	..	..	..	12 0 0	10 0 0	Yes ..	No ..	1. Licensees should manufacture salt only every alternate year. 2. All salt manufactured should be transferred to the company. 3. Old stock was transferred to the company without deduction for wastage. 1. The company should take over all salt manufactured. 2. All repairs to works connected with manufacturing should be done by the licensees, other works being executed by the company. 1. Licensees should scrape good salt and deliver the same to the capitalist. 2. Capitalists should bear the cost of storing and covering salt.	Ten seasons from 1895.
Nizampatam ..	112	9	103	+ Messrs. M. Subba Row and Sundara Ramayya (guardian Narayana Row).	13 8 0	10 0 0	Yes ..	No ..	..	Fifteen seasons ending with 1901.
Kanuparti ..	48	2	46	Licensee No. 21, Indrani Subbarama Reddi.	11 4 0	9 8 0	No ..	No ..	1. Licensees should scrape good salt and deliver the same to the capitalist. 2. Capitalists should bear the cost of storing and covering salt.	Five years from May 1895.

* These licensees, in contravention of the terms of the agreements, transact business on their own behalf as the company refrain from paying advances to enable them to carry on manufacture.
 + The company is managed by a receiver appointed by the District Judge owing to disunion among the partners.
 † Twenty-eight out of the 46 dependent licensees have agreed orally to hand over all salt manufactured by them in satisfaction of the debts due by them to the capitalist, 14 have mortgaged their patta executing regular documents, 2 are bound by cove and the remaining 2 though not in debt to the capitalist have orally agreed to transfer their salt receiving kudivaram therefor.

APPENDIX D—cont.
Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	
	Total number of excise licenses in the factory.	Independent.								
1	2	3	4	5	6	7	8	9	10	11
Pala ..	161	7	144	44* Licensee No. 144, Talur Varadaya. Licensee No. 3, Annala Setti Venkatesubrahman.	16 0 0 and 17 0 0	9 0 0	Yes ..	No ..	No formal agreements. Licensees transferred their salt to the capitalist for the prices in column 6. 1. Licensees should scrape good salt. 2. All salt manufactured by them should be transferred to the capitalist. 3. The capitalist should advance money for salt manufacture, charging interest therefor.	Ten years from 1895.
Lakapalle ..	137	30	107	Madali Kanibh Chetty .. Retala Balarama Reddi ..	12 0 0 to licensees bound by written agreement and Rs. 12 to those bound by oral agreement.	12 8 0	Includes conveying charges and the cost of covering materials.	No ..		
Krishnapatnam ..	194	4	192	Velugoti Muthukrishna Yachendra Bahadur. (c)	15 0 0				There are no agreements between capitalists (b) and (c) and their dependent licensees. The conditions of the agreement of the other dependent licensees with capitalist (a) are :— (1) The licensees should give all their salt for 10 years from 1897. (2) The capitalist should pay an advance of Rs. 6 per garce without interest before commencement of manufacture. (3) The licensees should destroy all the salt rejected by the capitalist's establishment. (4) They should transfer their salt within a month of storage, failing which they should pay for the loss which the capitalist may incur on that account at the rate of Rs. 2 per maund.	Ten years from 1897.
Krishnapatnam extension No. 1.	148	5	138	Velugoti Muthukrishna Yachendra Bahadur. (c)	15 0 0	11 8 0	Yes ..	No ..		
Krishnapatnam extension No. 11.	97	5	92	I. Subbarama Reddi (d) .. M. Venkatesam (c) .. Velugoti Muthukrishna Yachendra Bahadur. (c) .. I. Subbarama Reddi (d) ..	14 0 0					

* Includes 7 licensees dependent also on the second of the capitalists in column 4 and 2 dependent on all the three capitalists.
 † Eighty-two of these are bound by written agreements and 16 by oral ones.

Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are	Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.	
1	2	3	4	5	6	7	8	9	10	11
Tada ..	85	85	..	...	Rs. A. P.	..	...	..	...	..
Kattur (a) ..	7	7	..	...	..	..	...	..	...	..
Pulidivak (a) ..	5	5	..	...	..	..	...	..	...	..
Attiput (a) ..	5	5	..	...	..	..	...	..	...	..
Vallur (a) ..	10	10	..	...	..	..	...	..	...	..
Vedasamangudi ..	80	80	..	...	..	..	...	..	...	..
Covelong ..	277	55	222	Oriental Salt Company ..	10 0 0	13 3 0 and 12 7 0	Yes ..	1. The licensees should deliver all salt manufactured to the Company. 2. The salt should be up to sample. 3. The agreement can be terminated at a month's notice. 4. The Company agree to pay cess on salt removed. The four licensees dependent on Messrs. Binny & Co. pay the firm a commission of 6 pices per maund of salt sold. The firm advances to licensees Rs. 4 per garce soon after salt is transferred in its name subject to subsequent adjustment from the cost price of salt to be paid to the same in the manner referred to above.	Seven years from 1st January 1900.	
Cheyor ..	60	34	26	Messrs. Binny & Co. Sons.	..	6 5 0 15 7 0 22 5 0 22 6 0 and 25 12 0	..	..	..	..
Chunampet ..	26	26	..	..	..	..	..	..	..	..
Nerkunam ..	54	54	..	13 Arunachalam Chetty & Co.	25 0 0 to 28 0 0 24 0 0	..	..	..	..	..
Cuddalore ..	35	4	31	S. M. Subbaraya Chetty ..	28 0 0 24 0 0	10 0 0	No ..	No written agreements but only oral, under which the capitalists bear all charges on account of conveying, storing and covering and cost of repairs to works.	One year.	
Manambadi ..	1	1	..	Kandasami Chetty ..	26 0 0 22 0 0	..	..	..	..	..
				5 Periathamby Chetty ..	23 0 0	..	..	..	..	..

Worked under a lease by Messrs. Parry & Co.

Worked under a lease by Messrs. Parry & Co.

(c) These are not regular excise factories. A few of the old licensees of these are still clinging to the excise system.

Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Statement showing the arrangements made by										
Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system.)	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
		Independ-ent.	In the hands of capitalists.							
1	2	3	4	5	6	7	8	9	10	11
Naidavsal ..	50	50	..	..	Rs. A. P.	Rs. A. P.	..	..	..	One Year.
Tanquebar ..	21	6	15	3 Kothanda Ramasami Naidu & Co. (a) 12 Govindasami Pillay & Co. (b)	22 8 0 No kudivaram fixed—see column 10.	11 14 0	Yes ..	No ..	(a) No written agreements but only oral ones under which the licensees transfer their salt to the capitalist receiving kudivaram. (b) Some of the licensees have joined together and formed into a company. They transfer their salt to the company. The net profits are divided at the beginning of every month among all the twelve licensees who form the company in proportion to the quantity stored by each. It is only the four companies that have entered into agreements with their dependent licensees under which the latter are bound to make over all salt manufactured to the former.	..
Kegayalam ..	86	17	69	9 Dharma Raja Iyer & Co. 10 Chockalingam Pillay & Co. 12 Govindasami Nair & Co. 6 Mastappa Rowther & Co. 4 Ramasamy Iyer .. 5 Gopala Iyer .. 11 Thulasi Iyer .. 12 Subramania Pillay .. A. N. Ramasamy Iyer .. Uthamasani Rowther .. V. Subramania Pillay .. Sethayappa Chetty .. Ponnusami Odayer ..	18 0 0 to 23 0 0 and 23 0 0 to 28 0 0 7 8 0 to 12 0 0 and 12 0 0 to 18 0 0 18 0 0	10 10 0	Rates from Rs. 28 to Rs. 23 include and those from Rs. 12 to Rs. 18 include.	No ..	No formal written agreement. Licensees transfer their salt to any capitalist they like receiving kudivaram ranging from Rs. 12 to Rs. 18 according to quality. Some licensees also obtain loans from capitalists binding themselves to deliver all salt manufactured at rates of kudivaram ranging from Rs. 7-8-0 to Rs. 12. No written agreement. The few licensees in column 4 transfer their salt to the capitalists to clear off their old debts.	One year (1899-1900).
Vellamanyam ..	62	8	54	15 Ramasamy .. 10 Manickam .. 8 Palappan .. 3 Palanisappan .. 7 Vethia Thevan .. 4 Kalyana Sundaram Pillay ..	12 0 0 to 14 0 0	10 10 0	Yes ..	No ..	..	..
Thambikkallavankotal.	210	163	47	..	..	..	..	..	..	..

Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are—		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
		Total	In the hands of capitalists.							
1	2	3	4	5	6	7	8	9	10	11
Adirampattam..	51	24	10	Olagantha Chetty Kalyana Sundaram Pillay. S. S. Sivasubramania Chetty. A. Ramasami Pillay	12 8 0 18 0 0	10 10 0	Yes	No	No written agreement. Licensees in column 4 being poor are unable to transact business themselves and so transfer their salt to capitalists. The capitalist element is reported to be gradually declining as even petty licensees find it easy to dispose of their salt through brokers.	..
Maglanhattai..	32	32	..	..	..	..	..	..	..	..
Theethandatham..	39	39	..	..	..	..	..	..	..	..
Vattanam..	50	50	..	..	..	..	..	..	..	..
Morekolam..	38	20	18	K. A. Muhammad Mohi- deen Marasayer of Keelakkara.	21 4 0	11 4 0	Yes	No	Licensees should transfer their salt to the capitalist after storage.	Seven years from 1893-94.
Muthuragunadapattam..	75	75	..	..	..	..	..	..	..	..
Araadi..	56	14	42	A. R. Hajee Fakir Ma- homed Sait and Sons.	..	..	..	..	..	..
Levingapuram..	109	56	44	A. R. Hajee Fakir Ma- homed Sait and Sons.	..	..	..	..	..	..
Servankulam..	165	109	56	..	..	..	..	..	..	..
Tuticorin..	..	..	..	..	..	..	..	..	..	..

Licensees getting in lieu fixed annual rents therefor in fixed instalments and the rent being payable irrespective of there being any transaction at the factory or not.

2. The capitalist shall pay interest at 12 per cent. per annum on rent overdue from date of notice of demand served by the licensee.

3. On the expiration of the present lease, the capitalist has the option of renewing it on the same terms.

4. In the event of not renewing the lease, the capitalist should, be permitted till 31st December 1896 to continue sales of the salt manufactured during the period of the lease, and salt not sold within that period should be handed back to the licensee at a cost of 1 anna per maund.

5. The licensee should on getting back the pans, not sell in 1896 the salt that may be manufactured by him that year unless all the salt manufactured by the capitalist during the period of the lease is sold off. Failure to observe this condition will entail on the licensee the payment to the capitalist of Rs. 8 per each maund of salt so sold during the period of the lease is sold off. Failure to observe this condition will entail on the licensee the payment to Government on account of cess.

6. The pans should be handed back to the licensee on the expiry of the lease with no liability to Government on account of cess.

7. The capitalist should be liable for all loss or damage to the licensee in respect of his pans if such is brought on by his (capitalist's) default to comply with the orders of the department.

Statement showing the arrangements made by Licensees of Excise Factories with capitalists in the Madras Presidency in the year 1899-1900—cont.

Factory.	Total number of excise licenses in the factory.	How many of the licenses shown in column 2 are—		Names of capitalists or companies to whom the licenses in column 4 are bound.	Rate of kudivaram per garce paid by capitalists to licensees.	Old rate of kudivaram per garce (i.e., the rate under the monopoly system).	Whether rate in column 6 includes conveying, storing and covering charges.	Whether any ditam was fixed by capitalists and, if so, the amount of such ditam and the conditions for the disposal of the salt made in excess thereof.	Other conditions of agreement between licensees and capitalists.	Period of agreement.
		Total	In the hands of capitalists.							
1	2	3	4	5	6	7	8	9	10	11
Levingapuram..	105	109	56	Perianthi Salt Company.	..	..	..	..	..	..
Servankulam..	..	..	..	..	..	..	..	..	..	..
Tuticorin..	..	..	..	..	..	..	..	..	..	..
Kayalpattam..	128	117	11	..	..	..	..	..	..	..
Arumugandri..	1	1	..	..	..	..	..	..	..	..
Kulasekarapattam..	1	1	..	..	..	..	..	..	..	..
Kernur..	24	24	..	..	..	..	..	..	..	..
Kattangudi..	25	25	..	..	..	..	..	..	..	..

Worked by Dr. Dhanakoti Raju's heirs on a lease for 20 years from 1887-88.

Conditions of the agreement with capitalist B.

1. Licensees pay an admission fee of Rs. 8 and execute a general power of attorney in the name of the President of the Company to transact all business so long as the company exists.

2. President is paid a commission of 3 pice on every maund of salt sold.

3. Licensees severing connection lose all that may then be due to them and will be responsible for any loss that the company may be put to by their acts.

Conditions of the agreement with capitalist C.

The capitalists have taken a lease of the licensees' pans with right to set the number transferred in their names to close of 1902.

1. Licensees to transfer all the salt manufactured to the capitalists in column 5 and receive as kudivaram therefor the net profits in proportion to the salt transferred.

2. The capitalists to limit expenditure on account of establishments, &c., to 8 pice per maund of salt.

3. Licensees to be free to sever connection for failure of proper payment of kudivaram.

THE salt of 1899 is all sold.

APPENDIX

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

Sub-Division.	Excise factory.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
Chingle.	Surla ..	..	Rs. A. P.	1,566	Rs. A. P.	72,257	Rs. A. P.	11,938	Rs. A. P.	530	Rs. A. P.
	Naupada ..	..	..	2,184	146 13 0	74,736	9,822 4 2	2,368 5 0	12,299	3,337 14 4	..
	Kuppili ..	..	..	..	247 16 4	..	47,428	9,424 5 0	10,793	2,997 2 9	..
	Konada ..	..	..	..	..	..	2,921	711 14 7	24,029	6,356 12 0	..
	Bimlipatam ..	268	6 11 0	341	22 9 0	1,116	183 7 0	1,780	360 2 4	28,188	7,057 6 0
Coce-nada.	Karasa ..	24	0 8 0	302	20 10 0	1,848	265 16 0	56,531	12,330 12 0	11,258	2,814 8 0
	Total ..	..	..	2,914	192 2 0	10,896	1,396 1 0	85,319	16,134 5 6	..	..
	Penuguduru ..	..	..	..	..	1,280	179 5 0	68,729	13,937 15 0	131,721	33,233 10 0
	Jagannaikpur ..	..	..	..	..	..	..	..	..	14,750	3,718 5 0
	Mogalturru ..	342	21 6 0	..	..	..	..	150	28 2 0	93,026	24,384 8 6
Masulipatam.	Total ..	..	..	..	..	1,280	179 5 0	68,879	13,966 1 0	289,497	61,286 7 6
	Manginapudi ..	..	..	..	..	..	..	..	..	..	..
	Nizampatam ..	124	1 15 0	834	73 5 6	59,929	9,840 2 2	98,467	22,806 4 7	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..
	..	124	1 15 0	834	73 5 6	59,929	9,840 2 2	115,593	26,207 9 9	..	..
Kellore.	Kanuparti ..	268	10 13 0	..	..	16,921	2,605 8 11	7,421	1,391 7 0	..	..
	Pakala ..	..	..	..	..	12,734	2,189 10 0	177,720	37,011 4 3	38,282	9,570 8 0
	Iskapalle ..	1,346	58 3 6	8,200	612 13 6	7,430	986 12 0	22,269	4,175 7 0	..	..
	Krishnapatnam ..	2,188	11 6 4	1,274	108 2 8	132,343	18,960 5 6	..	..	..	..
	Tada ..	..	..	32	8 0 0	8,114	487 11 8	64,454	13,867 3 6	2,082	520 8 0
Chingleput.	Total ..	3,802	80 6 10	9,596	722 0 2	172,542	25,180 10 1	271,864	56,445 5 9	40,408	10,102 0 0
	Kattur ..	..	..	..	..	..	..	12,732	2,387 4 0	..	..
	Vallur ..	..	..	..	..	..	..	1,320	247 8 0	..	..
	Vadassamanjeri ..	..	..	..	..	..	..	39,083	7,328 1 0	..	..
	Covelong ..	..	..	188	17 10 0	..	..	110,881	20,790 3 0	..	..
Cuddalore.	Cheyur ..	..	..	..	..	2,966	370 12 0	..	..	..	..
	Chunampet ..	..	..	..	..	22,660	3,353 8 4	14,630	3,071 15 6	28,672	7,714 8 0
	Merkanam ..	2,138	86 12 4	70,198	6,141 9 5	76,426	11,736 9 8	37,381	7,279 13 0	24,526	6,198 8 0
	Total ..	..	..	..	..	100,792	14,133 15 8	68,056	13,310 6 4	5,066	1,337 6 4
	..	2,138	86 12 4	73,378	6,468 1 3	202,843	29,594 8 8	284,083	54,415 2 10	58,264	15,245 6 4
Negapatam.	Uddalore ..	..	..	..	..	443	61 4 6	..	..	6,924	1,760 7 0
	Manambadi ..	..	..	..	..	..	..	..	..	5,110	1,427 8 0
	Neidavasal ..	..	..	736	45 6 0	1,480	212 11 0	880	188 2 0	5,110	1,427 8 0
	Tranquebar ..	..	..	..	..	32	4 0 0	10,780	2,066 1 0	35,070	8,877 6 0
	Total ..	..	..	..	..	1,955	277 16 6	31,459	5,993 14 0	65,488	16,715 12 6
Tinnevely.	Negapatam ..	..	..	2,310	207 2 0	3,894	602 13 0	5,672	1,071 10 0	127,167	31,931 14 0
	Vedranthiyam ..	..	..	..	..	40,219	5,966 4 2	30,219	5,666 2 9	..	..
	Thambikkannalla-vankottai ..	..	..	1,830	171 9 0	90,766	12,644 13 0	640	101 4 0	..	..
	Adirampatnam ..	380	15 13 4	990	92 13 0	46,415	5,935 9 0	1,084	208 4 0	..	..
	Magilankottai ..	..	..	122	11 7 0	5,411	679 9 0	1,338	250 14 0	..	..
Tinnevely.	Theethandathanam ..	..	..	2	0 2 0	1,378	191 4 0	4,732	946 14 0	23,594	6,314 5 10
	Vattanam ..	..	..	..	..	90	15 7 6	7,276	1,584 11 6	95,886	24,742 5 11
	Total ..	380	15 13 4	5,154	488 1 0	188,173	26,036 11 8	50,911	9,824 12 8	176,145	44,988 9 9
	Morekolam ..	449	23 6 2	111	10 4 6	259	32 12 0	1,502	295 15 0	25,286	6,474 8 6
	Matturagundapattanam ..	106	0 8 10	..	..	6,830	969 0 6	31,566	6,191 13 6	26,386	6,640 6 0
Tinnevely.	Arasadi ..	9,679	287 13 0	44,948	3,215 14 10	25,238	3,477 10 0	7,754	1,679 11 0	4,150	1,070 0 0
	Tuticorin ..	18,634	970 0 0	96,764	6,166 5 6	25,746	3,594 4 8	22,872	4,562 8 0	28,666	6,938 14 2
	Levingepuram ..	12,652	658 15 4	126,454	7,945 11 0	100,092	15,888 11 3	46,944	9,395 10 0	52,464	14,066 9 6
	Sevandakulam ..	24,292	1,265 8 4	204,312	12,891 7 2	69,854	8,890 3 0	121,442	24,831 0 4	119,828	32,257 10 4
	Kayalpattam ..	650	21 9 3	33,364	3,277 0 3	30,024	4,201 4 0	49,009	9,619 11 10	2,764	786 9 0
Tinnevely.	Arumuganeri ..	..	..	7,954	692 4 0	101,566	12,887 0 0	97,946	18,368 10 0	..	..
	Koraur ..	1,654	77 8 6	23,396	2,057 0 0	96,042	12,758 15 0	27,354	5,210 2 0	480	120 0 0
	Kulasekarpattam ..	..	..	4,144	369 11 0	2,478	387 8 0	2,470	586 14 0	180	45 0 0
	Kuttanguli ..	..	..	78	4 14 0	..	..	4,186	901 4 8	8,040	2,096 1 6
	Total ..	68,100	3,305 0 5	541,625	36,630 10 8	448,130	62,585 15 5	412,545	81,593 4 4	266,236	70,498 11 0
Grand Total ..		75,178	3,518 8 11	638,520	45,052 9 6	1,231,705	1,76,991 2 8	1,442,251	2,89,775 14 4	9,83,133	2,41,530 2 2

* Excludes 30,330 maunds for which prices have not been reported. They were removed

E.

Presidency of Madras and the Wholesale Prices realized for it by licensees in 1899-1900.

From 5 annas to 5 annas 11 pies.		From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas and upwards.		Total.		Average.
I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	
13	14	15	16	17	18	19	20	21	22	23	24	25
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.
30,328	10,518 2 7	9,734	3,685 8 0	17,894	8,001 14 6	640	320 0 0	51,480	39,211 4 0	86,291	12,469 14 2	0 2 3-7
53,898	17,415 10 4	3,521	1,450 7 4	..	..	..	..	..	..	277,553	86,376 2 4	0 5 6-9
5,722	1,808 8 8	98	36 12 0	..	..	..	..	..	..	71,133	22,575 3 0	0 5 0-9
1,384	432 8 0	..	..	..	..	..	..	..	..	33,364	8,776 14 0	0 4 2-5
2	0 10 0	2,218	831 12 0	..	..	6	3 0 0	29,114	25,643 2 0	88,277	26,107 11 0	0 3 7-7
										141,727	47,015 8 6	0 5 3-6
91,834	30,175 7 7	15,571	6,004 7 4	17,894	8,001 14 6	646	323 0 0	80,594	64,854 6 0	668,005	1,97,821 5 0	0 4 8-71
276	86 4 0	..	..	..	..	..	..	..	..	202,006	47,487 2 0	0 3 9-28
442	188 2 0	6,124	2,296 8 0	100	43 12 0	33,048	16,523 0 0	894	726 0 0	55,356	23,445 11 0	0 5 9-32
..	..	..	..	..	..	..	..	..	..	98,518	24,384 0 6	0 4 2-06
718	224 5 0	6,124	2,296 8 0	100	43 12 0	33,048	16,523 0 0	894	726 0 0	350,880	95,266 13 6	0 4 4-13
..	..	..	..	..	..	..	..	..	..	98,467	22,866 4 7	0 3 8-48
..	..	..	..	..	..	..	..	..	..	79,013	13,316 11 10	0 2 8-35
..	..	..	..	..	..	..	..	..	..	177,480	36,123 0 5	0 3 3-07
..	..	..	..	..	..	..	..	..	..	24,610	4,007 12 11	0 2 7-28
..	..	..	..	..	..	..	..	..	..	228,786	48,721 6 3	0 3 4-89
..	..	..	..	..	..	..	..	..	..	89,379	5,844 4 0	0 2 4-49
..	..	..	..	..	..	..	..	..	..	126,805	19,078 8 6	0 2 2-85
..	..	..	..	..	..	..	..	..	..	69,682	14,878 7 2	0 3 4-99
..	..	..	..	..	..	..	..	..	..	498,212	92,580 6 10	0 2 11-6
..	..	..	..	..	..	..	..	..	..	12,732	2,387 4 0	0 3 0-0
..	..	..	..	..	..	..	..	..	..	1,320	247 8 0	0 3 0-0
..	..	..	..	..	..	..	..	..	..	39,271	7,345 11 0	0 2 11-31
654	204 6 0	964	378 7 0	60	26 4 0	..	..	..	..	113,847	21,160 15 0	0 2 11-68
914	308 8 8	..	..	..	..	..	..	..	..	67,640	14,748 11 10	0 3 6-86
128	44 0 0	..	..	..	..	..	..	..	..	142,238	25,827 5 2	0 2 10-8
1,696	556 14 8	964	378 7 0	60	26 4 0	..	..	..	..	246,378	35,054 2 1	0 2 3-51
										623,426	1,06,771 9 1	0 2 8-88
39,979	13,274 2 0	33,985	12,827 7 6	3,024	1,323 0 0	3,554	1,781 14 6	..	..	87,909	31,028 8 6	0 5 7-76
6,928	2,376 3 0	8,816	3,578 11 0	3,788	1,729 6 0	3,976	1,988 0 0	..	..	29,478	11,287 14 0	0 6 1-52
45,985	14,865 2 8	19,701	7,527 11 4	917	400 9 0	..	..	..	..	114,559	33,994 15 0	0 4 5-9
3,488	1,090 15 6	1,268	483 0 0	1,930	844 6 0	..	..	..	..	44,941	10,812 8 0	0 3 10-19
96,380	31,606 7 2	63,790	24,416 13 10	9,659	4,297 5 0	7,580	3,769 14 6	..	..	276,987	87,123 8 6	0 5 0-3
20,550	6,422 0 0	12,552	5,033 10 0	..	..	..	..	..	..	172,045	45,269 1 0	0 4 2-51
..	..	..	..	..	..	..	..	..	..	70,438	11,632 6 11	0 2 7-70
..	..	..	..	..	..	..	..	..	..	93,136	12,917 10 0	0 3 3-63
..	..	..	..	..	..	..	..	..	..	48,869	6,247 7 4	0 2 0-54
..	..	..	..	..	..	..	..	..	..	6,871	941 14 0	0 2 2-23
15,316	4,930 10 2	13,202	5,016 7 6	1,760	770 13 8	..	..	..	..	60,080	18,170 9 2	0 4 10-11
21,478	6,851 14 3	3,684	1,383 8 0	188	88 2 0	..	..	..	..	56,102	16,666 1 2	0 4 7-07
57,844	18,304 8 5	29,438	11,433 9 6	1,948	858 15 8	..	..	..	..	509,491	1,11,845 1 7	0 3 6-14
288	74 6 0	..	..	..	..	..	..	..	..	27,848	6,911 6 2	0 3 11-6
2,081	634 11 0	..	..	..	..	..	..	..	..	56,918	14,426 7 10	0 3 5-8
320	105 0 0	..	..	..	..	..	..	..	..	22,084	9,836 0 10	0 1 8-5
3,518	1,136 12 0	1,190	471 14 10	..	..	..	..	..	..	194,880	23,840 11 2	0 1 11-4
1,368	427 8 0	..	..	..	..	..	..	..	..	336,964	47,882 1 1	0 2 3-04
35,151	11,162 8 0	8,806	3,394 4 6	..	..	..	..	..	..	573,685	94,701 4 8	0 2 7-6
1,120	350 0 0	..	..	..	..	..	..	..	..	116,931	18,255 3 4	0 3 5-9
..	..	..	..	..	..	..	..	..	..	207,466	31,947 14 0	0 3 5-6
..	..	..	..	..	..	..	..	..	..	148,926	20,323 9 6	0 3 2-0
..	..	..	..	..	..	..	..	..	..	9,272	1,338 13 0	0 3 2-7
..	..	..	..	..	..	..	..	..	..	12,304	3,002 4 2	0 3 10-1
43,746	18,890 13 0	9,990	3,866 8 4	..	..	..	..	..	..	1,790,378	2,72,365 9 9	0 3 8-22
291,718	94,658 8 10	125,888	48,398 1 0	99,661	13,228 3 2	41,222	20,615 14 6	81,188	65,599 0 0	48,94,769	9,29,547 5 8	0 3 8-1

APPENDIX F.

STATEMENT showing the price of salt per rupee in aers of 80 tolas at the head-quarter stations of the several districts on the last day of the fortnight ending with 15th and on the last day of each month in 1899-1900.

Districts.	April.		May.		June.		July.		August.		September.		October.		November.		December.		January.		February.		March.		Average.
	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	First fortnight.	Second fortnight.	
1. Ganjam	10-0	10-0	10-0	10-0	10-0	10-0	10-0	10-0	9-6	9-6	9-6	9-6	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-3	10-1
2. Vizagapatnam	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2
3. Giddalur	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1
4. Kistna	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3
5. Kurnool	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4	12-4
6. Bellary	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8	11-8
7. Anantapur	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5	11-5
8. Cuddapah	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2
9. Nellore	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9
10. Madras	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3	12-3
11. Chingleput	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2	12-2
12. South Arcot	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1	12-1
13. North Arcot	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3	11-3
14. Salem	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7	10-7
15. Coimbatore	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0	12-0
16. Trichinopoly	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9
17. Tanjore	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9	12-9
18. Madras	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1	13-1
19. Tinnevely	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6	13-6
20. Nilgiris	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6	10-6
21. Malabar	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8	13-8
22. South Canara	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9	11-9

B = Bombay salt.

M = Madras salt.

G = Goa salt.

N = Negapatam salt.

V = Védaranyam salt.

APPENDIX G.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900.

APPENDIX G. Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900.

Factory or Depot.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.					
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGES TO BE WRITTEN OFF.					GOVERNMENT.					Grand total, Government and Excise.	Excise.	Government.	Grand total.		
	Government.	Excise.	Total.	Received from other Sub-divisions.	From Gain by Miscellaneous.	Total.	Received from Licenses.	Remnants heaped restored.	Miscellaneous.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
EAST COAST.																
Orissa Sub-division.																
Ganjam (including extension)	611,431	..	611,431	207,986	..	14	..	208,000	..	..	..	..	208,000	819,431	..	819,431
Baria	102,298	449,514	551,812	..	..	..	..	..	..	..	..	..	..	102,298	449,514	551,812
Naupada	113,101	483,446	596,547	..	..	2	..	2	347,601	..	..	..	446,653	113,103	930,069	1,043,202
Calcuttapatam	240,692	131	240,823	285,364	..	34	..	285,398	..	(a)	99,002	..	285,398	526,080	121	526,201
Kappiti	130	9,204	9,334	..	..	..	(b)	162	81,451	..	..	..	81,451	272	90,927	90,927
Konada	..	7,079	7,079	..	..	..	..	..	40,500	..	..	..	40,500	..	47,579	47,579
Bimlipatam	..	14,770	14,770	..	..	..	(c)	3,408	115,328	..	..	..	115,328	3,617	130,098	133,615
Karasa	167,643	251,470	419,113	..	..	..	..	3,202	186,437	11,099	(d)	27,520	225,046	167,643	644,159	644,159
Balesheru	91,570	..	91,570	..	..	..	..	34,741	..	..	..	..	34,741	126,311	..	126,311
Polavaram	28,200	..	28,200	..	..	11	..	28,543	..	..	..	..	28,543	66,743	..	66,743
Total	1,356,370	1,209,604	2,564,974	556,623	..	61	3,364	560,028	771,297	11,099	126,582	908,978	1,469,006	1,915,398	2,118,582	4,033,980
Cocanada Sub-division.																
Penguduru	287,181	272,794	559,975	..	..	..	..	..	223,115	..	..	223,115	223,115	287,181	495,909	783,090
Jagannathpur	..	868	868	..	..	..	..	..	(A)	69,956	..	113,601	113,601	..	114,529	114,529
Mogalturra	1,614	21,388	23,002	..	..	..	..	..	108,123	..	..	108,123	108,123	1,614	129,611	131,125
Total	288,795	295,050	583,845	..	..	..	..	..	401,194	..	..	444,899	444,899	288,795	739,649	1,028,744
Masulipatam Sub-division.																
Pandura	2,490	..	2,490	..	..	..	(c)	128,568	..	..	..	128,568	128,568	191,068	..	191,068
Manginapudi	153	249,815	249,968	..	..	..	(f)	240	157,636	..	..	157,636	157,636	398	407,451	407,844
Nisampatam	280	73,739	73,969	..	..	..	..	..	69,294	1,476	..	70,670	70,670	(g)	2,753	(A) 141,786
Total	2,873	323,654	326,527	..	..	..	..	128,808	226,980	1,476	..	228,206	228,206	184,204	649,237	683,441
(a) Includes 81,896 maunds of crushed salt and 17,186 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery. (b) Quantity received from Calcuttapatam for fish-curing purposes. (c) Quantity received from Bimlipatam for fish-curing purposes. (d) Includes 38,588 maunds of crushed salt, 5,129 maunds of sifted salt and 1 maund taken as sample. (e) Includes 122 maunds gain by reclamation and 27,383 maunds of crushed salt and 3,404 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery. (f) Swap or spontaneous salt and includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900. (g) Quantity received from Nisampatam for fish-curing purposes. (h) Includes 12,000 maunds of crushed salt, 5,129 maunds of sifted salt and 1 maund taken as sample. (i) Includes 7,200 maunds of salt of the season of 1900 taken into store for fish-curing purposes. (j) Includes 13,200 maunds of unstored salt received from drying ground for use to the Oriental Salt Company's enclosure for treatment.																

(a) Includes 81,898 maunds of crushed salt and 17,108 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
 (b) Quantity received from Calcuttapatam for fish-curing purposes.
 (c) Quantity received from Karam for fish-curing purposes.
 (d) Includes 123 maunds gain by weightment and 27,358 maunds of crushed salt and 4,404 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
 (e) Quantity received from Karam for fish-curing purposes.
 (f) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (g) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (h) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.

APPENDIX G—cont. Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—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.	Govt. Expend.	Excise.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
EAST COAST.															
Chittore Sub-division.															
Ganjam (including extension)	550,764	1,463	..	..	33,947	586,171	..	..	..	..	..	586,171	233,257	..	233,257
Baria	..	2,065	..	..	3,972	28,965	86,291	..	..	4,989	..	91,280	73,833	352,224	425,557
Naupada	..	1,877	..	..	900	66,030	277,658	..	..	13,219	..	407,032	47,073	523,067	570,140
Calcuttapatam	166,645	1,419	..	..	9,469	177,686	..	..	(b) 116,260	..	..	177,685	348,395	121	348,516
Kalpiti	..	196	..	..	(c) 28	223	71,133	..	..	3,398	..	74,531	74,764	49	16,173
Konada	..	..	..	..	..	..	33,354	..	..	1,364	..	34,718	12,861	12,861	12,861
Bimlipatam	..	3,345	..	..	..	3,346	38,277	..	..	2,510	..	90,787	94,133	39,311	39,482
Karam	87,056	382	..	..	10,484	101,124	(d) 128,581	(e) 13,146	(f) 48,012	5,352	..	197,091	298,215	279,425	345,944
Balesheru	39,012	1,084	..	..	5,993	36,089	..	..	..	..	..	208,080	80,222	..	80,222
Polaruam	32,213	865	..	..	2,099	35,177	..	..	..	..	..	56,177	21,566	..	21,566
Total	1,011,881	12,686	..	..	60,892	1,094,813	685,189	13,146	162,272	34,842	885,449	1,990,262	820,586	1,223,133	2,048,718
Cocanada Sub-division.															
Penguduru	100,261	4,124	1,080	..	14,308	119,673	209,006	..	(h) 7	14,208	216,221	335,894	167,508	279,688	447,106
Jagannathpur	..	..	..	..	..	..	..	(g) 81,756	(i) 40,282	1,008	98,616	56,616	..	17,913	17,913
Mogalturra	..	..	..	..	..	..	..	..	..	3,352	96,870	97,340	1,144	32,641	33,785
Total	100,261	4,380	1,080	..	14,322	130,143	319,124	31,756	40,259	19,568	409,707	529,550	168,652	330,242	498,894
Masulipatam Sub-division.															
Pandura	53,695	..	..	..	1,811	55,506	..	..	..	..	..	55,506	75,552	..	75,552
Manginapudi	..	273	..	..	..	273	98,487	..	..	13,971	112,458	112,711	120	295,013	296,133
Niampatam	..	885	..	..	(j) 240	1,309	76,480	..	(j) 1,276	6,276	83,042	84,351	1,544	56,744	69,288
Total	53,695	1,153	..	..	1,895	56,988	174,957	..	1,276	19,247	196,480	269,468	77,216	353,757	430,973
(f) Quantity sent to Karpili for fish-curing purposes.															
(g) Includes 15,309 maunds of salt issued direct from the drying ground and 97,002 maunds of salt issued from heaps to the Oriental Salt Company for treatment.															
(h) Includes 15,309 maunds of salt issued from heaps to the Oriental Salt Company for treatment.															
(i) Quantity destroyed under the rule regarding the remnant heaps in paragraph 73 of the Salt Manual, No. 4613, dated 28th October 1899.															
(j) Quantity sent to Bimlipatam for fish-curing purposes.															
(k) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(l) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(m) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(n) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(o) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(p) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(q) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(r) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(s) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(t) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(u) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(v) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(w) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(x) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(y) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															
(z) Includes 15 maunds supplied to the Salt Company by steamer to Calcutta.															

(a) Quantity sent to Kuppil for fish-curing purposes.
 (b) Includes 12,000 maunds of crushed salt and 17,108 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
 (c) Quantity received from Calcuttapatam for fish-curing purposes.
 (d) Includes 123 maunds gain by weightment and 27,358 maunds of crushed salt and 4,404 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery.
 (e) Quantity received from Karam for fish-curing purposes.
 (f) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (g) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (h) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (i) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (j) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (k) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (l) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (m) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (n) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (o) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (p) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (q) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (r) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (s) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (t) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (u) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (v) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (w) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (x) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (y) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.
 (z) Includes 12,000 maunds of salt of the season of 1900 taken into store within 31st March 1900.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

Factory or Depot.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.		
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGES TO BE WRITTEN OFF.					GOVERNMENT.					GOVERNMENT.		
	Govt.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weightment.	Miscellaneous.	Total.	Received from licensees.	Remnants re-stored.	Miscellaneous.	Total.	Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
EAST COAST—cont.													
Nellore Sub-division.													
China Ganjam	L. MDS. 51,219	L. MDS. 6,497	L. MDS. 57,716	L. MDS. 367,966	L. MDS. 2	L. MDS. 2	L. MDS. 367,966	L. MDS. 367,966	L. MDS. 28,220	L. MDS. 28,220	L. MDS. 28,220	L. MDS. 28,220	L. MDS. 28,220
Kanuparti	L. MDS. 166,747	L. MDS. 289,384	L. MDS. 456,131	L. MDS. 171,297	L. MDS. 21	L. MDS. 21	L. MDS. 171,297	L. MDS. 171,297	L. MDS. 270,916	L. MDS. 270,916	L. MDS. 270,916	L. MDS. 270,916	L. MDS. 270,916
Pakala	L. MDS. 646	L. MDS. 117,002	L. MDS. 117,648	L. MDS. 209,884	L. MDS. 50	L. MDS. 50	L. MDS. 209,884	L. MDS. 209,884	L. MDS. 256,396	L. MDS. 256,396	L. MDS. 256,396	L. MDS. 256,396	L. MDS. 256,396
Krishnapatnam	L. MDS. 291,104	L. MDS. 103,049	L. MDS. 394,153	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 122,670	L. MDS. 122,670	L. MDS. 122,670	L. MDS. 122,670	L. MDS. 122,670
No. I	L. MDS. 38,400	L. MDS. 175,104	L. MDS. 213,504	L. MDS. 37,364	L. MDS. 37,364	L. MDS. 37,364	L. MDS. 37,364	L. MDS. 37,364	L. MDS. 39,471	L. MDS. 39,471	L. MDS. 39,471	L. MDS. 39,471	L. MDS. 39,471
No. II	L. MDS. 30,023	L. MDS. 164,507	L. MDS. 194,530	L. MDS. 32	L. MDS. 32	L. MDS. 32	L. MDS. 32	L. MDS. 32	L. MDS. 79,344	L. MDS. 79,344	L. MDS. 79,344	L. MDS. 79,344	L. MDS. 79,344
Dugurapattanam	L. MDS. 570,263	L. MDS. 1,065,427	L. MDS. 1,635,690	L. MDS. 579,004	L. MDS. 579,004	L. MDS. 579,004	L. MDS. 579,004	L. MDS. 579,004	L. MDS. 776,017	L. MDS. 776,017	L. MDS. 776,017	L. MDS. 776,017	L. MDS. 776,017
Tada	L. MDS. 238	L. MDS. 18,462	L. MDS. 18,700	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000
Kattur	L. MDS. 1,808,087	L. MDS. 40,826	L. MDS. 1,848,913	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875
Vayalur	L. MDS. 40,826	L. MDS. 285,250	L. MDS. 326,076	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 106,805	L. MDS. 106,805	L. MDS. 106,805	L. MDS. 106,805	L. MDS. 106,805
Attiput	L. MDS. 69,296	L. MDS. 80,223	L. MDS. 149,519	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 95,879	L. MDS. 95,879	L. MDS. 95,879	L. MDS. 95,879	L. MDS. 95,879
Vallur	L. MDS. 47	L. MDS. 110,563	L. MDS. 110,610	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588
Madras Depot	L. MDS. 63,803	L. MDS. 292,867	L. MDS. 356,670	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779
Vadasanjeri	L. MDS. 1,948,898	L. MDS. 827,791	L. MDS. 2,776,689	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951
Covelong	L. MDS. 238	L. MDS. 18,462	L. MDS. 18,700	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000
Chevar	L. MDS. 1,808,087	L. MDS. 40,826	L. MDS. 1,848,913	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875
Chinnampet	L. MDS. 47	L. MDS. 110,563	L. MDS. 110,610	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588
Merkanam (including Karambalam extension)	L. MDS. 63,803	L. MDS. 292,867	L. MDS. 356,670	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779
Total	L. MDS. 1,948,898	L. MDS. 827,791	L. MDS. 2,776,689	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951

(a) Includes 544 maunds purchased from the Excise licensees for fish-curing purposes.
 (b) Includes 548 maunds purchased from the Excise licensees for fish-curing purposes.
 (c) Gain by weightment.
 (d) Adjustment made to rectify certain errors in stock.
 (e) Quantity received from Dugurapattanam on the transfer of certain yards from the Krishnapattanam Circle to the Tada Circle.
 (f) Includes 2,294 maunds purchased from the Excise licensees for fish-curing purposes.
 (g) Excludes 5,106 maunds of salt ordered to be deducted for the adjustment of certain errors in storage.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

Factory or Depot.	EXPENDED DURING THE YEAR.										BALANCE IN HAND INCLUDING THE WASTAGES TO BE WRITTEN OFF.		
	GOVERNMENT.					EXCISE.					GOVERNMENT.		
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Government.	Total.
18	19	20	21	22	23	24	25	26	27	28	29	30	31
EAST COAST—cont.													
Nellore Sub-division.													
China Ganjam	L. MDS. 166,306	L. MDS. 2,445	L. MDS. 6,425	L. MDS. 171,731	L. MDS. 25,656	L. MDS. 228,224	L. MDS. 24,610	L. MDS. 228,738	L. MDS. 1,914	L. MDS. 6,299	L. MDS. 30,909	L. MDS. 171,731	L. MDS. 247,494
Kanuparti	L. MDS. 202,668	L. MDS. 296	L. MDS. 451	L. MDS. 203,415	L. MDS. 401	L. MDS. 203,816	L. MDS. 203,816	L. MDS. 203,816	L. MDS. 4,409	L. MDS. 16,736	L. MDS. 245,472	L. MDS. 259,133	L. MDS. 101,820
Pakala	L. MDS. 296	L. MDS. 451	L. MDS. 740	L. MDS. 740	L. MDS. 740	L. MDS. 740	L. MDS. 740	L. MDS. 740	L. MDS. 1,914	L. MDS. 4,409	L. MDS. 46,163	L. MDS. 46,163	L. MDS. 133
Krishnapatnam	L. MDS. 150,114	L. MDS. 213	L. MDS. 12,543	L. MDS. 162,870	L. MDS. 12,543	L. MDS. 162,870	L. MDS. 32,770	L. MDS. 32,770	L. MDS. 1,009	L. MDS. 1,560	L. MDS. 35,339	L. MDS. 198,209	L. MDS. 130,634
No. I	L. MDS. 35,008	L. MDS. 506	L. MDS. 441	L. MDS. 35,955	L. MDS. 441	L. MDS. 35,955	L. MDS. 17,662	L. MDS. 17,662	L. MDS. 7,530	L. MDS. 2,839	L. MDS. 27,737	L. MDS. 62,745	L. MDS. 3,392
No. II	L. MDS. 20,612	L. MDS. 1,957	L. MDS. 1,957	L. MDS. 21,490	L. MDS. 1,957	L. MDS. 21,490	L. MDS. 68,722	L. MDS. 68,722	L. MDS. 436	L. MDS. 3,673	L. MDS. 72,831	L. MDS. 21,490	L. MDS. 45,897
Dugurapattanam	L. MDS. 574,608	L. MDS. 3,422	L. MDS. 43,965	L. MDS. 622,037	L. MDS. 43,965	L. MDS. 622,037	L. MDS. 497,252	L. MDS. 497,252	L. MDS. 10,895	L. MDS. 40,402	L. MDS. 548,549	L. MDS. 1,170,686	L. MDS. 530,033
Tada	L. MDS. 238	L. MDS. 18,462	L. MDS. 18,700	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000
Kattur	L. MDS. 1,808,087	L. MDS. 40,826	L. MDS. 1,848,913	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875
Vayalur	L. MDS. 40,826	L. MDS. 285,250	L. MDS. 326,076	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 80,223	L. MDS. 106,805	L. MDS. 106,805	L. MDS. 106,805	L. MDS. 106,805	L. MDS. 106,805
Attiput	L. MDS. 69,296	L. MDS. 80,223	L. MDS. 149,519	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 110,710	L. MDS. 95,879	L. MDS. 95,879	L. MDS. 95,879	L. MDS. 95,879	L. MDS. 95,879
Vallur	L. MDS. 47	L. MDS. 110,563	L. MDS. 110,610	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588
Madras Depot	L. MDS. 63,803	L. MDS. 292,867	L. MDS. 356,670	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779
Vadasanjeri	L. MDS. 1,948,898	L. MDS. 827,791	L. MDS. 2,776,689	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951
Covelong	L. MDS. 238	L. MDS. 18,462	L. MDS. 18,700	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 2,400	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000	L. MDS. 10,000
Chevar	L. MDS. 1,808,087	L. MDS. 40,826	L. MDS. 1,848,913	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 918,062	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875	L. MDS. 26,875
Chinnampet	L. MDS. 47	L. MDS. 110,563	L. MDS. 110,610	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 352	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588	L. MDS. 76,588
Merkanam (including Karambalam extension)	L. MDS. 63,803	L. MDS. 292,867	L. MDS. 356,670	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 11,071	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779	L. MDS. 32,779
Total	L. MDS. 1,948,898	L. MDS. 827,791	L. MDS. 2,776,689	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 926,533	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951	L. MDS. 877,951

(a) Includes 31,469 maunds destroyed under the rule regarding the remnant heaps in paragraph 75 of the Salt Manual and 1,207 maunds under paragraph 62 (10) of the Salt Manual owing to a persistent failure on the part of the licensees to store their salt. (b) Includes 11,000 maunds destroyed under the rule regarding the remnant heaps in paragraph 75 of the Salt Manual and 3,452 maunds of sifted refuse destroyed under the rule regarding the remnant heaps in paragraph 75 of the Salt Manual. (c) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (d) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (e) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (f) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (g) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (h) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (i) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (j) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (k) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (l) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (m) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (n) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (o) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (p) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (q) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (r) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (s) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (t) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (u) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (v) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (w) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (x) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (y) Includes 222 maunds sent to Chinnampet for fish-curing purposes. (z) Includes 222 maunds sent to Chinnampet for fish-curing purposes.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

APPENDIX G.]

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[STOCKS AND ISSUES.]

APPENDIX G.]

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[STOCKS AND ISSUES.]

Factory or Depot.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.					
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGES TO BE WRITTEN OFF.					GOVERNMENT.					TOTAL.					
	Govt.	Excise.	Total.	Received from licensees.	From other Sub-divisions.	Gain by weight.	Miscellaneous.	Total.	Received from licensees.	Roman hoops re-stored.	Excise.	Grand total, Govt. and Excise.	Govt.	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.																
Cuddalore ..	L. MDS. 37	L. MDS. 38,940	L. MDS. 38,977	L. MDS. 124	L. MDS. ..	L. MDS. ..	L. MDS. ..	L. MDS. 83,973	L. MDS. 29,986	L. MDS. ..	L. MDS. 2	L. MDS. 83,975	L. MDS. 84,069	L. MDS. 311	L. MDS. 22,735	L. MDS. 123,076
Manamadi ..	..	12,281	12,281	..	..	..	..	..	69,808	..	(a) 16	22,986	22,986	(b) 33	33,207	36,267
Tiruchur ..	..	36,337	36,347	..	..	..	..	..	142,698	..	(a) 43	142,611	69,824	(c) 338	(d) 105,833	196,171
Neldavasi ..	..	34,287	34,323	..	..	..	..	..	319,365	..	(f) 61	319,426	142,641	(g) 314	176,650	176,904
Total ..	83	121,845	121,928	124	..	..	..	124	319,365	..	..	319,426	319,550	993	440,484	411,478
Negapatam Sub-division.																
Negapatam ..	64,888	151,851	216,739	56,812	..	..	(g) 120	56,932	194,280	..	(j) 416	194,696	251,628	121,820	346,547	468,367
Vedranthiyam ..	129,068	131,427	260,495	..	..	..	..	..	76,320	..	..	76,320	76,320	129,068	207,747	334,815
Thambikkudavai ..	..	148,902	148,968	..	..	..	..	..	2,904	..	..	2,904	2,904	66	131,706	131,772
Adirampattam ..	86,750	80,855	167,605	11,830	..	..	(A) 3,964	15,844	59,441	..	(h) 36	59,477	75,321	162,594	140,332	242,926
Kattumavadi ..	147,377	48,870	196,247	41,161	..	..	..	41,161	36,228	..	..	36,228	36,228	188,538	188,538	188,538
Theethandathan ..	..	33,215	33,706	..	..	..	..	..	57,644	..	..	57,644	57,644	(m) 818	(n) 81,280	84,698
Vattam ..	59,092	1,034	60,126	..	..	..	..	..	426,817	..	..	426,817	426,817	(o) 491	90,830	91,330
Manakudi ..	..	..	..	109,853	..	..	4,084	113,937	426,817	..	452	127,269	541,066	692,487	1,022,503	1,624,992
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Morekalam Sub-division.																
Morekalam ..	598	36,834	37,432	61	..	..	..	..	16,764	..	..	..	..	..	..	..
Mutturugunadapattam ..	1,312	56,091	57,403	..	..	..	..	..	81,756	..	..	..	..	..	..	..
Tuticrin ..	..	171,870	171,870	..	..	..	..	..	107,268	..	..	..	..	..	..	..
Arasadi ..	4,694	135,066	139,760	..	..	..	..	..	184,920	..	..	..	..	..	..	..
Levingapuram ..	..	236,438	236,438	..	..	..	..	..	253,800	..	..	..	..	..	..	..
Sevandakulam ..	1,366,030	311,204	1,677,234	93,349	..	..	..	..	388,789	..	..	..	..	..	..	..
Kavalpattam ..	..	116,044	116,044	..	..	..	..	..	190,088	..	..	..	..	..	..	..
Arumugneri ..	330	96,874	97,204	..	..	..	..	..	202,552	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(b) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(c) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(d) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(e) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(f) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(g) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(h) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(i) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(j) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(k) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(l) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(m) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(n) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(o) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(p) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(q) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(r) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(s) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(t) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(u) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(v) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(w) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(x) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(y) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.
(z) Includes 1,600 maunds purchased from the Excise licenses for fish-curing purposes.

APPENDIX G—cont.
Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

Factory or Depot.	EXPENDED DURING THE YEAR.										BALANCE IN HAND INCLUDING THE WASTAGES TO BE WRITTEN OFF.				
	Government.					Excise.					Govern-ment.	Excise.	Total.		
	Home and inland consumption.	Fish-curing.	Sold to French Govern-ment.	Sent to other Sub-divi-sions.	Miscel-laneous.	Waste written off.	Total.	Home and inland consumption.	Export by sea.	Miscel-laneous.				Total expended, Govern-ment and Excise.	
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Kear Coast—cont.															
Cuddalore Sub-division.															
Cuddalore ..	..	..	..	..	15	285	87,909	..	(c) 19,439	7,745	115,153	115,438	..	56	7,582
Manamadi ..	..	..	..	..	..	..	29,478	..	..	1,868	31,081	31,061	..	..	4,206
Tiranchur ..	..	..	..	..	..	332	44,941	..	(a) 4,811	3,925	53,677	54,009	..	6	52,156
Neldavasi ..	..	..	..	..	..	288	114,659	..	(a) 9,159	7,946	131,764	132,052	..	26	44,886
Total ..	..	..	..	..	15	905	276,987	..	33,469	21,199	331,655	332,560	88	108,830	108,018
Negapatam Sub-division.															
Negapatam ..	6,674	144	12,000	..	13,799	39,540	172,045	..	(a) 4,356	9,755	186,186	218,676	89,280	160,411	249,691
Vedranthiyam ..	5,499	681	..	..	1,298	7,968	70,438	..	(c) 28,459	20,381	100,228	126,826	121,470	88,519	209,980
Thambikkannalavakkottai ..	..	..	..	..	68	66	93,136	..	..	4,951	98,097	98,163	..	53,609	53,609
Adirampattam ..	17,478	3,693	..	..	5,769	37,861	55,740	..	..	3,011	68,751	96,112	65,233	81,581	146,814
Kattumavadi ..	47,602	514	..	..	4,817	62,480	60,030	..	..	..	52,430	52,430	135,108	19,839	136,108
Theethandathan ..	..	23	..	..	..	22	58,102	..	..	4,411	64,441	64,464	135,795	30,444	30,444
Vattam ..	..	414	..	..	77	491	..	..	..	2,313	60,415	60,906	..	30,444	30,444
Manakudi ..	26,464	681	..	..	1,831	28,549	..	..	..	1,004	1,004	29,553	30,543	..	30,543
Total ..	103,737	6,163	12,000	..	26,627	169,058	609,491	..	32,815	46,796	688,102	747,160	448,429	434,403	877,839

(a) Destroyed under the rule regarding remnant heaps in paragraph 75 of the Salt Manual.
(b) Quantity sent to the Negapatam depot for sale as a trial, including the remnant heaps in paragraph 75 of the Salt Manual.
(c) Includes 16,111 maunds destroyed under the rule in paragraph 75 of the Salt Act, and 840 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(d) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(e) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(f) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(g) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(h) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(i) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(j) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(k) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(l) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(m) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(n) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(o) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(p) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(q) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(r) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(s) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(t) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(u) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(v) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(w) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(x) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(y) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.
(z) Includes 1,398 maunds destroyed under the rule in paragraph 75 of the Salt Manual.

APPENDIX G—cont.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

APPENDIX G.]

68

[STOCKS AND ISSUES.]

Factory or Depot.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.					
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGE TO BE WRITTEN OFF.															
	Government.					Excise.										
	Government.	From other Sub-divisions.	Received from licensees.	Miscellaneous.	Total.	Remnant heaps re-stored.	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
Tamil Nadu Sub-division—cont.																
Kernur ..	63	97,086	97,149	..	..	..	..	..	168,214	..	..	168,216	168,216	1,063	264,312	265,365
Kulasekarapatnam ..	1,483	26,004	27,487	..	..	..	..	..	9,418	..	..	9,418	9,418	1,483	35,422	36,905
Kuttanguli..	836	19,162	19,998	..	..	..	..	..	12,247	..	..	12,247	12,247	4,180	28,065	32,245
Total ..	144,686	1,302,663	1,447,349	93,410	..	5,280	98,680	1,681,826	4,981,397	1,653	14,974	1,698,451	1,797,141	248,265	2,996,225	3,244,400
Total of the East Coast ..	4,798,700	5,741,988	10,540,688	2,265,547	..	74	147,251	2,412,872	4,981,397	14,462	187,137	5,182,996	7,595,868	3,685,355	5,354,906	9,049,261

WEST COAST.

Calicut Sub-division.

Calicut—	7,021	..	7,021	..	16,400	76	6,200	22,676	..	..	..	..	22,676	29,697	..	29,697
Udipi (Old Coondapoor) ..	16,150	..	16,150	..	..	84	..	8,082	..	..	..	..	8,082	24,232	..	24,232
Mangalore ..	47,312	..	47,312	..	14,434	45	801	15,280	..	..	..	..	15,280	62,592	..	62,592
Telicherry ..	27,860	..	27,860	..	5,556	..	160	5,716	..	..	..	..	5,716	33,576	..	33,576
Calicut ..	54,011	..	54,011	..	..	129	2	53,013	..	..	..	..	53,013	107,024	..	107,024
Beypore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Ponnani ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total of the West Coast ..	152,354	..	152,354	..	..	334	7,163	104,767	..	..	..	..	104,767	257,121	..	257,121
Total of the Presidency ..	4,951,054	5,741,988	10,693,042	2,265,547	..	408	154,414	2,517,639	4,981,397	14,462	187,137	5,182,996	7,700,635	3,942,476	5,354,906	9,297,882
Imports—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	4,951,054	5,741,988	10,693,042	2,265,547	..	408	154,414	2,517,639	4,981,397	14,462	187,137	5,182,996	8,919,882	..	..	10,516,629

(a) Gain by weighing.
 (b) Includes 900 maunds purchased from the Excise licensees for fish-curing purposes.
 (c) Includes 244 .. do.
 (d) Includes 244 .. do.
 (e) Includes 2,200 maunds received from Mangalore and 4,000 maunds from Telicherry.
 (f) Includes 2,200 maunds reported to have been lost in the sea during transit, the value of which has been recovered.
 (g) Includes 2 maunds reported to have been lost in the sea during transit, the value of which has been recovered.
 (h) Includes 800 maunds of Bombay salt purchased locally to supply the French Government and 1 maund wrongly issued to a fish-curer and taken back to stock.
 (i) Collected as sweepings in the vessel that carried the salt consignments.
 (j) Excludes 4 maunds reported to have been lost in transit.
 (k) Adjustment made to rectify certain error in stock.
 (l) Includes 8,332 maunds transported from the Tinnelly sub-division during 1899-90, and excludes 17,800 maunds received after dispatch from the Tinnelly sub-division during 1899-90, which were reported to have been shipped in April 1900, but no receipt was received for the quantity which the quantity was loaded had to return to Tinnelly encountering severe storm, and 6 maunds reported to have been lost in transit.

APPENDIX G—cont.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1899-1900—cont.

APPENDIX G.]

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[STOCKS AND ISSUES.]

EXPENDED DURING THE YEAR.															BALANCE IN HAND INCLUDING THE WASTAGE TO BE WRITTEN OFF.		
Factory or Depot.	Government.						Excise.					Total expended—Government and Excise.	Government.	Excise.	Total.		
	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.	
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33		
East Coast—cont.																	
Tinnelly Sub-division—cont.																	
Kernur ..	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.		
Kulasekarapatnam ..	..	620	..	..	..	620	148,926	..	(c) 4,544	2,485	156,965	156,975	133	108,557	188,790		
Kuttangali ..	..	1,190	..	..	..	1,229	9,272	..	..	1,098	10,370	11,999	254	25,052	25,308		
Total ..	..	3,395	..	..	..	3,395	8,960	..	..	620	9,480	12,875	785	15,686	19,370		
Total of the East Coast ..	40	12,151	..	(f) 118,400	3,699	140,910	1,270,687	515,692	8,859	51,580	1,846,818	1,987,728	107,355	1,149,407	1,256,762		
	3,029,148	43,797	42,474	(f) 116,400	20,146	289,428	4,357,114	560,594	357,630	282,566	5,557,904	9,096,295	3,685,355	5,354,906	9,049,261		
West Coast.																	
Calicut Sub-division.																	
Calicut—	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.		
Udipi (Old Coondapoor) ..	..	21,747	..	..	(b) 19	192	21,953	..	..	..	..	21,953	7,744	..	7,744		
Mangalore ..	..	11,632	..	..	(c) 2,694	711	14,437	..	..	..	..	14,437	9,795	..	9,795		
Telicherry ..	..	22,693	1,750	..	(d) 4,806	693	29,377	..	..	..	..	29,377	33,815	..	33,815		
Calicut ..	..	20,721	..	..	(e) ..	..	21,276	..	..	..	..	21,275	12,301	..	12,301		
Beypore ..	..	71,495	..	..	(f) 121	1,569	73,156	..	..	..	..	73,156	33,868	..	33,868		
Ponnani ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Total of the West Coast ..	..	148,188	1,750	..	7,031	3,139	160,098	..	..	..	..	160,098	97,023	..	97,023		
Total of the Presidency ..	3,029,148	161,985	44,924	116,400	27,177	289,656	3,698,489	4,357,114	560,594	357,630	5,557,904	9,266,393	3,782,378	6,364,906	9,137,284		
Imports—	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	1,216,557	..	..	..		
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	2,690	..	..	..		
Grand Total ..	3,029,148	191,985	44,924	116,400	27,177	289,655	3,698,489	4,357,114	560,594	357,630	5,557,904	10,475,640	3,782,378	6,364,906	9,187,284		
(a) Includes 4,000 maunds sent to Udipi and 306 maunds adjusted to rectify certain error in stock.																	
(b) Destroyed under the rule regarding the remnants in paragraph 76 of the Salt Manual.																	
(c) Adjustment made to rectify certain error in stock.																	
(d) Adjustment made to rectify certain error in stock.																	
(e) Adjustment made to rectify certain error in stock.																	
(f) Includes 6,000 maunds of undelivered salt not transported to Calicut.																	

(a) Destroyed under the rule regarding the remnants in paragraph 75 of the Salt Manual.
 (b) Adjustment made to rectify certain error in stock.
 (c) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (d) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (e) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (f) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (g) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (h) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (i) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (j) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (k) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (l) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (m) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (n) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (o) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (p) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (q) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (r) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (s) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (t) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (u) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (v) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (w) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (x) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (y) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.
 (z) Includes 2,200 maunds sent to Udipi and 894 maunds adjusted to rectify certain error in stock.

APPENDIX H.

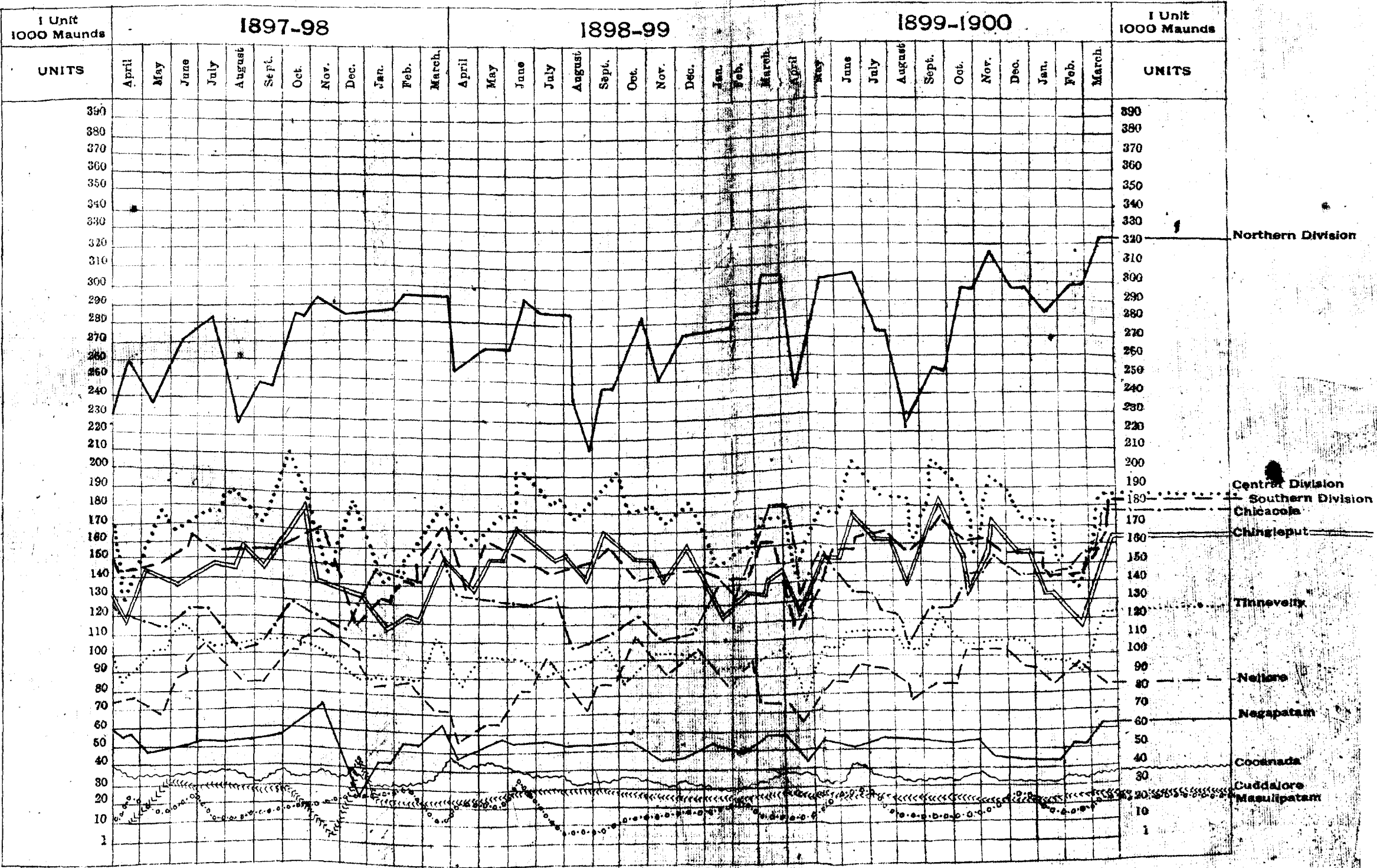
STATEMENT showing Duty-paid and Duty-bearing Salt imported by sea and cleared in the Madras Presidency in 1899-1900.

Sub-division.	Port or district of import.	AS PER MANIFESTS FROM		Total as per manifest.	WASTAGE DISCOVERED.		Actual quantity imported.
		Bombay.	Other ports.		Quantity.	Percentage.	
1	2	3	4	5	6	7	8
Duty-paid imports (by sea).							
Chingleput.	Madras	1. MDS. 244	1. MDS. 120	1. MDS. 364	1. MDS. ..	1. MDS. 384	
	Baindar (South Canara district) ..	1,968	29,055	31,023	540	1.74	30,483
	Coondapoor do. ..	1,054	45,465	46,519	523	1.12	45,996
	Hangarkotta do. ..	2,266	2,038	4,304	64	1.48	4,240
	Malpe do. ..	191,842	..	191,842	3,784	1.96	188,058
	Mangalore do. ..	8,334	..	8,334	68	0.79	8,266
	Mulki do. ..	2,378	80,424	82,802	1,774	2.14	81,028
Calicut ..	Tellicherry do. ..	..	72,148	72,148	1,559	2.16	70,589
	Badagara do. ..	..	34,948	34,948	737	2.16	33,311
	Quilandi do. ..	..	2,088	2,088	5	0.23	2,083
	Calicut do. ..	..	401,539	401,539	5,349	1.34	396,190
	Beyapore do. ..	7,445	56,752	64,197	1,044	1.62	63,153
	Ponnani do. ..	11,059	191,506	202,565	9,934	4.90	192,631
	Cochin do. ..	..	2,774	2,774	50	1.80	2,724
	Total ..	226,346	1,015,618	1,241,964	25,771	2.075	1,216,193
	Total, Duty-paid ..	226,346	1,015,618	1,241,964	25,771	2.075	1,216,193
Duty-bearing imports (by sea).							
Chingleput ..	Ganjam	..	..	..	..	..	1
	Vizagapatam	..	..	..	..	..	12
Chingleput ..	Madras	..	..	..	..	..	2,619
Tinnevely ..	Tuticorin	..	..	..	..	..	16
	Mangalore	..	..	..	..	..	14
Calicut ..	Calicut	..	..	..	..	..	17
	Cochin	..	..	..	..	..	6
	Total ..	..	..	..	..	..	2,685
Duty-bearing imports (by land).							
Cuddalore ..	Cuddalore	..	..	..	..	..	5
	Grand Total ..	..	..	..	..	..	1,219,247

* Includes .. } 4,845 maunds on which duty was collected being the excess on which duty was leviable according to export rules.
† Excludes .. }

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

Northern, Central & Southern Divisions



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 1899-1900.

STATEMENT showing the particulars of quantity of waste																	
Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Net difference, + or -	Percentage of net difference.	At prime cost.	At monopoly price.	VALUE OF NET DIFFERENCE.		
			Centage of wastage.		Stored contents.	Amount of waste- age.	Centage of excess.		Stored contents.	Amount of excess.						Total stored contents.	
			Maximum.	Minimum.			Number of heaps.	Centage of excess.									Centage of excess.	Total stored contents.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Chingleput Sub-division.																	
Chingleput ..	240	1896-97 ..	36	L. MDS. 86,400	L. MDS. 6,364	10-58	4-75	7-36	..	..	..	..	86,400	6,364	7-36	..	..
		1897-98 ..	97	232,800	13,336	10-08	2-68	5-72	..	..	..	..	232,800	13,336	5-72	..	..
		1898-99 ..	86	206,400	13,458	9-75	3-33	6-52	..	..	..	..	206,400	13,458	6-52	..	..
		1899-1900.	19	42,156	1,278	7-79	0-25	3-03	2	4,800	14	0-29	..	46,966	1,264	2-69	..
Government ..	240	..	238	567,756	34,436	..	..	6-06	2	4,800	14	0-29	572,556	34,422	6-01	6,454 2 0	92,509 2 0
Sullia ..	38	1896-97 ..	21	50,400	3,903	9-91	6-08	7-74	..	..	..	..	50,400	3,903	7-74	..	..
		1897-98 ..	10	24,000	1,247	9-00	3-75	5-19	..	..	..	..	24,000	1,247	5-19	..	..
		1898-99 ..	7	16,800	723	5-91	2-46	4-30	..	..	..	..	16,800	723	4-30	..	..
		..	38	91,200	5,873	..	..	6-43	..	..	..	..	91,200	5,873	6-43	..	14,582 8 0
Excise ..	13	1896-97 ..	7	16,800	2,670	19-58	11-75	15-89	..	..	..	..	16,800	2,670	15-89	..	..
		1897-98 ..	6	13,224	1,302	14-60	7-00	9-84	..	..	..	..	13,224	1,302	9-84	..	..
		..	13	30,024	3,972	..	..	13-22	..	..	..	..	30,024	3,972	13-22	744 12 0	10,674 12 0
		Total ..	51	121,224	9,845	..	..	8-12	..	..	..	..	121,224	9,845	8-12	744 12 0	2,357 4 0
Kannada ..	115	1898-99 ..	70	166,170	9,718	10-6	0-38	5-84	..	..	..	..	166,170	9,718	5-84	..	..
		1899-1900	45	108,000	3,753	8-41	0-33	3-47	..	..	..	..	108,000	3,753	3-47	..	..
		..	115	274,170	13,471	..	..	4-91	..	..	..	..	274,170	13,471	4-91	..	33,677 8 0
		1896-97 ..	27	62,984	1,130	5-47	0-08	1-79	1	2,400	2	0-08	65,384	1,128	1-72	211 8 0	3,031 8 0
Excise ..	143	..	142	337,154	14,601	..	..	4-33	1	2,400	2	0-08	339,554	14,599	4-29	211 8 0	36,709 0 0
		1896-91 ..	2	4,800	420	9-04	8-41	8-75	..	..	..	..	4,800	420	8-75	..	..
		1894-96 ..	3	7,200	784	12-3	9-00	10-8	..	..	..	..	7,200	784	10-8	..	..
		1895-95 ..	8	17,488	1,736	16-95	8-16	9-92	..	..	..	..	17,488	1,736	9-92	..	..
Calingapatam ..	83	1896-97 ..	14	31,680	2,480	10-2	5-91	7-82	..	..	..	..	31,680	2,480	7-82	..	..
		1897-98 ..	9	21,600	1,284	7-16	4-53	5-71	..	..	..	..	21,600	1,284	5-71	..	..
		1898-99 ..	22	51,391	3,178	8-08	4-6	6-18	..	..	..	..	51,391	3,178	6-18	..	..
		1899-1900.	22	39,624	954	12-5	0-16	2-40	2	4,800	24	0-5	44,424	930	2-09	..	..
Government ..	* 83	..	80	173,783	10,786	..	..	6-20	2	4,800	24	0-5	178,588	10,762	6-02	2,017 14 0	28,923 14 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Stored contents.	Amount of wastage.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage 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—cont.																	
Kónada ..	162	1894-95 ..	1	1,200	128	10.6	10.6	10.6	..	..	..	..	1,200	128	10.6	..	..
		1895-96 ..	2	2,400	118	4.9	4.9	4.9	..	..	..	..	2,400	118	4.9	..	..
		1896-97 ..	2	2,290	52	2.3	2.3	2.3	..	..	..	..	2,290	52	2.3	..	..
		1897-98 ..	31	36,121	1,335	3.7	3.7	3.7	..	..	..	..	36,121	1,335	3.69	..	..
Excise ..	162	1898-99 ..	126	151,051	5,555	3.7	3.7	3.7	..	..	..	..	151,051	5,555	3.67	..	..
		1899-1900 ..	162	193,062	7,188	..	..	3.7	..	..	..	..	193,062	7,188	3.72	..	17,970 0 0
		1894-95 ..	3	7,200	960	13.3	13.3	13.3	..	..	..	..	7,200	960	13.3	..	..
		1895-96 ..	4	9,600	668	6.9	6.9	6.9	..	..	..	..	9,600	668	6.95	..	..
Karnsa ..	58	1896-97 ..	4	9,600	664	6.9	6.9	6.9	..	..	..	..	9,600	664	6.91	..	..
		1897-98 ..	25	58,651	3,020	5.1	5.1	5.1	..	..	..	..	58,651	3,020	5.14	..	..
		1898-99 ..	20	46,022	1,672	3.6	3.6	3.6	..	..	..	..	46,022	1,672	3.60	..	..
		1899-1900 ..	57	133,473	7,200	..	..	5.3	..	..	..	..	133,473	7,200	5.20	..	17,695 0 0
Excise ..	58	1891-92 ..	4	8,680	1,306	15.0	15.0	15.0	..	..	..	..	8,680	1,306	15.04	..	..
		1892-93 ..	27	64,800	7,672	11.8	11.8	11.8	..	..	..	..	64,800	7,672	11.83	..	..
		1893-94 ..	1	2,153	368	17.0	17.0	17.0	..	..	..	..	2,153	368	17.05	..	..
		1894-95 ..	9	20,981	2,667	12.7	12.7	12.7	..	..	..	..	20,981	2,667	12.71	..	..
Government ..	83	1895-96 ..	2	4,800	658	13.7	13.7	13.7	..	..	..	..	4,800	658	13.70	..	..
		1896-97 ..	8	19,300	1,727	8.9	8.9	8.9	..	..	..	..	19,300	1,727	8.99	..	..
		1897-98 ..	16	38,400	2,060	5.3	5.3	5.3	..	..	..	..	38,400	2,060	5.38	..	..
		1898-99 ..	4	9,600	593	6.2	6.2	6.2	..	..	..	..	9,600	593	6.17	..	..
Total ..	141	1899-1900 ..	12	27,541	1,040	3.7	3.7	3.7	..	..	..	..	27,541	1,040	3.77	..	..
		1894-95 ..	83	196,160	18,100	..	..	9.2	..	..	..	..	196,160	18,100	9.22	..	48,643 12 0
		1895-96 ..	140	329,633	25,300	..	..	7.6	..	..	..	..	329,633	25,300	7.58	..	66,338 12 0
		1896-97 ..	141	339,633	25,300	..	..	7.6	..	..	..	..	339,633	25,300	7.58	..	66,338 12 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	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.				Maximum.	Minimum.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Chicacole Sub-division—cont.																		
Polavaram ..	15	1896-97 ..	6	14,400	821	6.46	4.79	5.70	..	..	..	..	14,400	—	8.21	5.70	..	..
		1897-98 ..	6	14,400	1,112	8.3	6.25	7.72	..	..	..	..	14,400	—	1.112	7.72	..	..
		1898-99 ..	3	7,028	196	3.62	1.25	2.78	..	..	..	..	7,028	—	1.96	2.78	..	..
		1899-1900 ..	15	35,828	2,129	..	..	5.94	..	..	..	..	35,828	—	2,129	5.94	399 3 0	5,721 11 0
Government ..	373	1896-97 ..	372	621,965	33,732	..	..	4.87	1	2,400	122	5.86	624,365	—	33,610	4.84	..	81,025 0 0
		1897-98 ..	456	1,066,536	70,553	..	..	6.61	5	12,000	(a) 40	53	1,078,536	—	70,513	6.53	13,221 3 0	1,88,568 11 0
		1898-99 ..	828	1,758,440	104,286	..	..	5.93	6	14,400	162	1.25	1,772,840	—	104,123	5.87	13,221 3 0	2,73,528 11 0
		1899-1900 ..	828	1,758,440	104,286	..	..	5.93	6	14,400	162	1.25	1,772,840	—	104,123	5.87	13,221 3 0	2,73,528 11 0
Coconada Sub-division.																		
Ponnagudura ..	132	1896-97 ..	4	9,600	760	10.91	8.00	7.91	..	..	..	..	9,600	—	7.91	7.91	..	..
		1897-98 ..	14	29,880	1,841	14.88	3.16	6.16	..	..	..	..	29,880	—	1.841	6.16	..	..
		1898-99 ..	92	215,073	11,293	9.81	5.45	5.25	..	..	..	..	215,073	—	11,293	5.25	..	..
		1899-1900 ..	22	43,044	988	5.08	1.32	2.29	..	..	..	..	43,044	—	988	2.29	..	..
Excise ..	132	1896-97 ..	132	297,597	14,852	..	..	5.00	..	..	..	..	297,597	—	14,852	5.00	..	37,205 0 0
		1897-98 ..	1	2,400	356	16.25	15.25	16.25	..	..	..	..	2,400	—	356	16.25	..	..
		1898-99 ..	13	28,800	3,583	12.45	10.91	12.45	..	..	..	..	28,800	—	3,583	12.45	..	..
		1899-1900 ..	44	117,554	13,031	11.24	10.91	11.24	..	..	..	..	117,554	—	13,031	11.08	2,443 5 0	35,020 13 0
Government ..	176	1896-97 ..	176	415,151	27,913	..	..	6.72	..	..	..	..	415,151	—	27,913	6.72	2,443 5 0	72,225 13 0
		1897-98 ..	176	415,151	27,913	..	..	6.72	..	..	..	..	415,151	—	27,913	6.72	2,443 5 0	72,225 13 0
		1898-99 ..	176	415,151	27,913	..	..	6.72	..	..	..	..	415,151	—	27,913	6.72	2,443 5 0	72,225 13 0
		1899-1900 ..	176	415,151	27,913	..	..	6.72	..	..	..	..	415,151	—	27,913	6.72	2,443 5 0	72,225 13 0

One heap showed equal output.

(c) Excludes 11 maunds found on test weighing.

(a) Excludes 11 maunds found on test weightment.

* 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 1899-1900—cont.

Circles.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.					
	Total number of heaps sold.	Year in which occurred.	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
Madras Sub-division—cont.																	
Mogalturra ..	81	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	1 5 34 41	L. MDS. 1,200 4,512 40,759 49,200	I. MDS. 80 235 1,668 1,761	6-66 4-08 7-00 6-16	6-66 4-08 7-00 6-16	6-66 5-20 4-09 3-57	.. .. .. ..	.. .. .. ..	.. .. .. ..	.. .. .. ..	L. MDS. 1,200 4,512 40,759 49,200	I. MDS. 80 235 1,668 1,761	6-66 5-20 4-09 3-57	.. .. .. ..	.. .. .. ..
Excise ..	81	..	81	95,671	3,744	..	..	3-91	..	..	..	..	95,671	3,744	3-91	..	9,300 0 0
Government ..	2	1895-96 .. 1896-97 ..	1 1	215 175	41 20	19-06 11-42	19-06 11-42	19-06 11-42	..	..	..	..	215 175	41 20	19-06 11-42	..	..
Total ..	83	..	83	96,061	3,805	..	..	3-96	..	..	..	..	96,061	3,805	3-96	11 7 0	9,523 15 0
Total .. { Excise .. Government .. }	213	..	213	393,268	18,626	..	..	4-73	..	..	..	..	393,268	18,626	4-73	..	46,565 0 0
Grand Total ..	269	..	269	511,212	31,718	..	..	11-10	..	..	..	..	511,212	31,718	11-10	2,454 12 0	81,749 12 0
Madras Sub-division.																	
Mangalapadi ..	96	1894-95 .. 1895-96 .. 1896-97 ..	1 93 2	L. MDS. 1,200 111,090 2,400	I. MDS. 127 13,770 263	10-58 22-59 10-56	10-58 8-58 10-56	10-58 14-19 10-56	..	..	..	..	L. MDS. 1,200 111,090 2,400	I. MDS. 127 13,770 263	10-58 22-59 10-56	..	..
Excise ..	96	..	96	114,690	16,100	..	..	14-09	..	..	..	..	114,690	16,100	14-09	..	40,400 0 0
Government ..	23	1898-99 .. 1899-1900 ..	1 22	2,280 52,800	82 1,663	3-60 5-30	3-60 0-08	3-60 3-14	..	..	..	..	2,280 52,800	82 1,663	3-60 3-14	..	..
Total ..	23	..	23	55,080	1,745	..	..	3-16	..	..	..	..	55,080	1,745	3-16	327 3 0	4,689 11 0
Grand Total ..	119	..	119	169,770	17,905	..	..	10-54	..	..	..	..	169,770	17,905	10-54	327 3 0	45,089 11 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.						HEAPS IN WHICH EXCESS OCCURRED.						Total stored contents.	Net difference, + or -.	Centage of net difference.	At prime cost.	At monopoly price.
			Number of heaps.			Centage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Centage of excess.							
			Number of heaps.	Amount of wast.	I. MDS.	Maximum.	Minimum.	Average.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		
Madras Sub-division—cont.																			
Nizamapattam ..	72	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	7 18 10 21 16	L. MDS. 8,400 21,600 12,000 23,179 18,356	I. MDS. 758 2,066 866 1,192 722	14-83 16-16 11-6 15-05 6-90	14-83 16-16 11-6 15-05 6-90	9-02 9-52 8-05 5-14 3-93	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	L. MDS. 8,400 21,600 12,000 23,179 18,356	I. MDS. 758 2,066 866 1,192 722	9-02 9-52 8-05 5-14 3-93	.. .. .. .. ..	.. .. .. .. ..	14,225 0 0	
Excise ..	72	..	72	83,535	6,694	..	..	6-81	..	..	..	..	83,535	6,694	6-81	..	..	14,225 0 0	
Government ..	3	1898-99 .. 1899-1900 ..	1 2	1,088 762	64 20	5-88 8-30	5-88 8-30	5-88 2-62	..	..	..	..	1,088 762	64 20	5-88 2-62	..	..	..	
Total ..	75	..	75	85,385	5,778	..	..	6-76	..	..	..	..	85,385	5,778	6-76	15 12 0	225 12 0	..	
Excise ..	168	..	168	198,225	21,654	..	..	11-02	..	..	..	..	198,225	21,654	11-02	..	..	54,636 0 0	
Government ..	26	..	26	56,930	1,829	..	..	3-21	..	..	..	..	56,930	1,829	3-21	342 15 0	4,915 7 0	..	
Grand Total ..	194	..	194	255,155	23,683	..	..	9-28	..	..	..	..	255,155	23,683	9-28	342 15 0	59,550 7 0	..	
Bhilai Sub-division.																			
Kanapatti ..	13	1895-96 .. 1896-97 .. 1899-1900 ..	.. 12 ..	(c) 68 872 21,020	12 140 336	13-77 16-05 2-77	13-77 16-05 2-77	13-73 16-05 1-59	.. .. ..	.. .. ..	.. .. ..	.. .. ..	68 872 21,020	12 140 336	13-73 16-05 1-59	.. .. ..	.. .. ..	..	
Excise ..	13	..	13	21,960	488	..	..	9-22	..	..	..	..	21,960	488	2-22	..	..	1,220 0 0	
Government ..	144	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	14 30 22 14 64	L. MDS. 99,746 67,702 48,242 49,200 192,000	I. MDS. 3,378 7,054 6,281 2,374 6,093	10-71 35-08 18-81 6-05 6-25	10-71 35-08 18-81 6-05 6-25	11-35 10-41 10-72 4-82 3-17	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	L. MDS. 99,746 67,702 48,242 49,200 192,000	I. MDS. 3,378 7,054 6,281 2,374 6,093	11-35 10-41 10-72 4-82 3-17	.. .. .. .. ..	.. .. .. .. ..	64,953 13 0	
Government ..	144	..	144	387,890	24,180	..	..	6-23	..	..	..	..	387,890	24,180	6-23	4,533 12 0	64,953 13 0	..	
Total ..	157	..	157	409,850	24,668	..	..	6-01	..	..	..	..	409,850	24,668	6-01	4,533 12 0	65,203 12 0	..	

(c) Represents the excise portion of two heaps of the year 1895 and the centage furnished in column 9 was calculated on the total stored quantity including the monopoly portion. Columns 2 and 4 left blank as these appear in the monopoly portion.

(c) Represents the excess portion of two heaps of the Year 1895 and the centage furnished in column 9 was calculated on the total stored quantity including the monopoly portion. Columns 2 and 4 left blank as these appear in the monopoly portion.

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 1899-1900—cont.

APPENDIX I.]

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[WASTAGE AND EXCESS.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	VALUE OF NET DIFFERENCE.																																																														
			Number of heaps.	Stored contents.	Amount of waste- age.	Centage of wastage.		Number of heaps.	Stored contents.	Amount of excess.			Centage of excess.	At prime cost.	At monopoly price.																																																												
						Maximum.	Minimum.									Average.																																																											
Nellore Sub-division—cont.																																																																											
Pakala ..	116	1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 19 10 5 10 37 33	L. MDS. 4,800 44,400 21,600 2,089 17,204 78,362 75,600	L. MDS. 790 5,217 2,267 293 1,560 4,840 3,128	16-25 11-75 6-6 7-45 6-16 8-16 8-41	16-45 11-75 10-49 9-48 8-06 6-15 4-13	1	L. MDS. 488	16-45 11-75 10-49 9-48 8-06 6-15 4-13	16-45 11-75 10-49 9-48 8-06 6-15 4-13	14*	Total stored contents.	Net difference, + or -	Percentage of net difference.																																																												
																Excise ..	116	1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 ..	114 7 6 9 1 4 8	L. MDS. 245,325 1,432 10,442 18,672 1,875 7,308 18,012	L. MDS. 18,079 172 1,060 1,803 87 520 950	7-37 12-01 12-01 12-16 4-61 4-64 7-75	7-37 12-01 10-15 9-65 4-64 7-11 5-33	1	L. MDS. 488	7-35 12-01 10-15 9-65 4-64 7-11 5-33	45,197 8 0																																																
																												Isakapalle ..	28	1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 ..	28 2 3 4 11 45 14	L. MDS. 57,741 4,800 5,319 9,600 21,704 3,850 33,600	L. MDS. 4,602 707 817 644 1,406 3,850 1,350	7-97 10-12 13-16 2-1 0-5 5-16 ..	7-97 14-72 15-36 6-70 6-76 3-95 4-01	..	L. MDS. 4,602	7-97 14-72 15-36 6-70 6-76 3-95 4-01	11,605 0 0																																				
																																								Kithnapatnam ..	79	1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	79 2 3 4 11 45 14	L. MDS. 172,342 4,800 5,319 9,600 21,704 3,850 33,600	L. MDS. 8,834 707 817 644 1,406 3,850 1,350	.. 10-12 13-16 2-1 0-5 5-16 ..	.. 14-72 15-36 6-70 6-76 3-95 4-01	..	L. MDS. 8,834	.. 14-72 15-36 6-70 6-76 3-95 4-01	22,086 0 0																								
																																																				Excise ..	79	1891-92 .. 1892-93 .. 1893-94 .. 1896-97 .. 1898-99 .. 1899-1900 ..	5 45 38 1 17 5	L. MDS. 12,000 16,495 90,630 780 20,400 2,400	L. MDS. 1,830 16,495 8,631 124 802 41	11-6 23-00 17-00 15-89 8-75 1-5	15-25 15-27 9-52 15-89 3-93 1-70	..	L. MDS. 1,830	15-25 15-27 9-52 15-89 3-93 1-70	..												
																																																																Government ..	108	1891-92 .. 1892-93 .. 1893-94 .. 1896-97 .. 1898-99 .. 1899-1900 ..	106 187	L. MDS. 231,210 406,552	L. MDS. 27,923 36,757	11-92 9-04	11-92 9-04	..	L. MDS. 27,923	11-92 9-04	6,235 9 0 5,235 9 0

APPENDIX I.]

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[WASTAGE AND EXCESS.

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	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 wast- age.	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	
Nellore Sub-division—cont.																		
Tada	34	1894-95 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 6 6 20 1	2,400 8,400 13,200 36,272 1,200	198 540 628 1,744 20	8-88 10-03 6-75 8-62 1-66	7-6 4-75 3-3 1-83 1-66	8-25 6-42 4-75 4-80 1-66	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	2,400 8,400 13,200 36,272 1,200	.. .. .. .. ..	198 540 628 1,744 20	8-25 6-42 4-76 4-80 1-66	.. .. .. .. ..	.. .. .. .. ..
Excise	34	..	34	61,472	3,120	..	..	5-09	..	..	..	..	61,472	..	3,130	5-09	..	7,826 0 0
Excise	269	..	268	558,840	28,149	..	..	6-28	1	488	16	3-27	559,338	..	35,133	6-28	..	87,832 8 0
Excise	252	..	252	622,100	52,103	..	..	8-37	..	..	..	..	622,100	..	52,163	8-37	..	1,40,036 13 0
Government ..	521	..	520	1,180,940	87,252	..	..	7-38	1	488	(a) 16	3-27	1,181,438	..	87,236	7-38	..	2,27,869 5 0
Chingleput Sub-division.																		
Ennore	9	1896-97 .. 1897-98 ..	2 7	6,000 8,400	436 452	8-00 7-00	6-7 3-00	7-26 5-28	.. ..	.. ..	.. ..	.. ..	6,000 8,400	.. ..	436 452	7-26 5-28	.. ..	..
Excise	9	..	9	14,400	888	..	..	6-16	..	..	..	..	14,400	..	888	6-16	..	2,220 0 0
Government ..	2	1899-1900.	1	190	1	52	52	52	..	..	..	..	190	..	1	52	0 3 0	2 11 0
Total	* 11	..	10	14,590	889	..	..	6-09	..	..	..	..	14,590	..	889	6-09	0 3 0	2,223 11 0
Madras depot ..	305	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900.	269 21 15	967,208 61,279 54,000	112,252 3,315 6,171	24-83 36-83 19-69	4-61 0-3 4-94	11-60 5-40 (b) 11-42	.. .. ..	.. .. ..	.. .. ..	.. .. ..	967,208 61,279 54,000	.. .. ..	112,252 3,315 6,171	11-60 5-40 11-42	.. .. ..	..
Government ..	305	..	305	1,082,487	121,738	..	..	11-24	..	..	..	..	1,082,487	..	121,738	11-24	22,895 14 0	3,27,170 14 0

(b) Vide Manuscript Enclosure to Appendix I.

* One heap showed equal return. (a) Excludes 10 maunds of Excise, and 23 maunds of Government Salt excesses found on testweight. (b) Vide Manuscript Enclosure to Appendix I.

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Stored contents.	Amount of waste.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.				At prime cost.	At monopoly price.
						Maximum.	Minimum.	Average.									
Coralong	106	1890-91	5	7,602	1,492	29.16	14.18	19.63	..	..	..	..	7,602	1,492	19.62	..	..
		1891-92	6	19,242	2,856	18.88	12.88	16.94	..	..	..	..	19,242	2,856	16.04	..	..
		1892-93	13	39,600	4,959	12.52	8.94	12.52	..	..	..	..	39,600	4,959	12.52	..	..
		1893-94	2	7,200	902	12.50	12.50	12.50	..	..	..	..	7,200	902	12.50	..	..
		1894-95	2	7,200	902	12.50	12.50	12.50	..	..	..	..	7,200	902	12.50	..	..
Excise	106	1895-96	27	73,493	6,828	10.41	3.60	7.93	..	..	..	..	73,493	6,828	9.38	..	..
		1896-97	5	10,320	417	7.49	2.24	4.04	..	..	..	..	10,320	417	4.04	..	..
		1897-98	17	32,788	1,643	8.00	3.6	4.71	..	..	..	..	32,788	1,643	4.71	..	..
		1898-99	29	34,800	1,364	12.80	2.3	3.88	..	..	..	..	34,800	1,364	3.88	..	..
		1899-1900	106	224,995	19,390	..	..	8.61	..	..	..	..	224,995	19,390	8.61	..	..
Government	18	1890-91	14	36,798	8,795	23.90	19.83	23.90	..	..	..	..	36,798	8,795	23.90	..	..
		1891-92	4	9,066	280	4.84	2.63	3.08	..	..	..	..	9,066	280	3.08	..	..
		1892-93	18	45,864	9,075	..	..	19.78	..	..	..	..	45,864	9,075	19.78	..	..
		1893-94	124	270,859	28,465	..	..	10.50	..	..	..	..	270,859	28,465	10.50	..	..
		1894-95	1	2,400	348	14.50	14.50	14.50	..	..	..	..	2,400	348	14.50	..	..
Merkanam	284	1895-96	2	3,940	609	15.46	15.46	15.46	..	..	..	..	3,940	609	15.46	..	..
		1896-97	15	83,600	2,177	2.60	2.60	2.60	..	..	..	..	83,600	2,177	2.60	..	..
		1897-98	26	65,288	2,910	4.46	4.46	4.46	..	..	..	..	65,288	2,910	4.46	..	..
		1898-99	55	117,063	6,893	5.89	5.89	5.89	..	..	..	..	117,063	6,893	5.89	..	..
		1899-1900	144	283,118	12,349	4.36	4.36	4.36	..	..	..	..	283,118	12,349	4.36	..	..
Excise	284	1890-91	39	71,962	1,739	2.41	2.41	2.41	..	..	..	..	71,962	1,739	2.41	..	..
		1891-92	383	573,171	27,337	4.79	4.79	4.79	..	..	..	..	573,171	27,337	4.77	..	..
		1892-93	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		1893-94	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		1894-95	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of waste- age.	Percentage of wastage.			Number of heaps.	Stored contents.	Amount of excess.	Percentage 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	
<i>Chingleput Sub-division—cont.</i>																		
Government	22	1891-92 .. 1892-93 .. 1893-94 .. 1898-1900.	2	L. MDS. 3,773 I. MDS. 924	L. MDS. 3926 I. MDS. 924	16.04 24.48	..	24.48	..	..	..	..	L. MDS. 3,773 I. MDS. 924	L. MDS. 924 I. MDS. 924	24.48 24.48	..	..	
			4	9,600	1,224	12.75	..	12.75	..	..	..	..	..	9,600	1,224	12.75	..	..
			14	33,496	4,342	12.96	..	12.96	..	..	..	..	..	33,496	4,342	12.96	..	..
			2	1,343	41	3.05	..	3.05	..	..	..	..	..	1,343	41	3.05	..	..
			22	48,211	6,531	..	..	13.54	..	..	..	..	..	..	48,211	6,531	13.54	1,224 9 0	17,562 1 0
Total	306	..	305	617,938	33,874	..	..	..	1	2,400	6	0.25	620,338	33,868	..	1,224 9 0	86,894 9 0	
Total .. { Excise Government ..	399 * 347	..	398 346	811,566 1,176,752	47,621 187,345	..	..	5.86 11.67	1	2,400	6	0.25	813,966 1,176,752	47,615 137,345	5.84 11.67	26,752 3 0	1,19,037 8 0 3,69,114 11 0	
	746	..	744	1,983,318	184,966	..	..	9.30	1	2,400	6	0.25	1,990,718	184,960	9.29	26,752 3 0	4,88,152 3 0	
<i>Cuddalore Sub-division.</i>																		
Cuddalore ..	106	1894-95 .. 1895-96 .. 1897-98 .. 1898-99 .. 1899-1900.	2	L. MDS. 2,577 I. MDS. 881	L. MDS. 3788 I. MDS. 881	30.62 30.62	..	30.62	..	..	..	..	L. MDS. 2,577 I. MDS. 881	L. MDS. 881 I. MDS. 881	30.62 30.62	..	..	
			6	11,685	1,287	10.98	..	10.98	..	..	..	..	..	11,685	1,287	10.98	..	..
			4	6,240	254	4.07	..	4.07	..	..	..	..	..	6,240	254	4.07	..	..
			23	36,227	2,391	6.60	..	6.60	..	..	..	..	..	36,227	2,391	6.60	..	..
			70	92,703	2,694	2.90	..	2.90	..	..	..	..	..	92,703	2,694	2.90	..	..
Excise ..	106	..	105	148,682	7,507	..	..	5.01	1	8	2	0.25	149,690	7,505	5.01	..	18,762 8 0	
	2	1899-1900.	1	112	4	..	..	3.57	..	..	..	..	112	4	3.57	0 13 0	10 12 0	
Government	108	..	106	148,794	7,611	..	..	5.01	1	8	2	0.25	149,802	7,509	5.01	0 12 0	18,773 4 0	
	Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

* 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -.	Centage of net difference.	VALUE OF NET DIFFERENCE.				
			Contage of wastage.		Amount 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	
Ouddalore Sub-division—cont.																		
Tranquebar	147	1894-95	7	L. MDS. 7,846	L. MDS. 2,558	45.97	18.75	32.00	..	..	..	..	L. MDS. 7,846	L. MDS. 2,558	32.60	..	..	
		1895-96	3	7,846	721	33.45	12.95	21.18	..	..	..	..	..	721	21.18	..	..	
		1896-97	6	5,864	1,049	36.00	9.83	17.88	..	..	..	..	..	5,864	1,049	17.88	..	
		1897-98	7	7,260	432	14.00	0.08	5.95	..	..	16	1.41	..	7,260	432	5.95	..	
		1898-99	30	35,150	1,691	9.75	1.41	4.72	..	..	1,129	5	..	35,279	1,646	4.63	..	
1899-1900.	92	109,324	2,755	6.91	..	2.52	..	..	2,400	2	..	111,724	2,750	2.46	..	..		
Excise	147	..	144	168,848	9,176	..	..	5.43	3	8,529	21	..	172,377	9,155	5.31	..	22,887 8 0	
		..	249	318,530	16,883	..	..	5.23	4	3,537	23	..	322,067	16,660	5.17	..	41,650 0 0	
		..	1	112	4	3.67	..	..	..	..	..	..	112	4	3.57	..	10 12 0	
Total { Excise Government..	263	..	260	318,642	16,687	..	..	5.23	4	3,537	23	..	322,179	16,664	5.17	0 12 0	41,660 12 0	
Grand Total	255	..	250	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Negapatam Sub-division.																		
Negapatam	75	1896-97	1	2,400	418	17.41	17.41	17.41	..	..	..	..	2,400	418	17.41	..	..	
		1897-98	5	11,964	934	10.62	2.66	7.80	..	..	..	..	11,964	934	7.80	..	..	
		1898-99	15	33,143	1,628	9.50	..	4.91	1	2,400	56	2.3	..	35,543	1,572	4.42	..	..
		1899-1900.	53	124,560	2,595	7.58	..	2.08	..	..	..	..	..	124,560	2,595	2.08	..	..
		..	74	172,087	5,576	..	..	..	..	3.24	1	2,400	56	2.3	174,467	5,519	3.16	18,797 8 0
Excise	75	..	74	172,087	5,576	..	..	..	..	..	..	..	174,467	5,519	3.16	..	..	
		..	3	7,200	299	4.75	3.08	4.15	..	..	..	..	..	299	4.15	..	..	
		..	4	9,600	282	4.08	2.08	2.93	..	..	..	..	..	9,600	282	2.93	..	
Government	7	..	7	16,800	581	..	..	3.45	..	..	..	..	16,800	581	3.45	108 15 0	1,561 7 0	
		..	81	189,867	6,156	..	..	3.26	1	2,400	56	2.3	..	191,267	6,100	3.18	108 15 0	15,358 15 0
		..	1	1,080	240	22.2	22.2	22.2	..	..	..	..	..	240	22.2	..	..	
Total	82	..	81	189,867	6,156	..	..	3.26	1	2,400	56	2.3	191,267	6,100	3.18	..	..	
Vedharaniyam	59	1893-94	1	1,080	240	22.2	22.2	22.2	..	..	..	..	1,080	240	22.2	..	..	
		1894-95	5	10,800	2,735	30.6	16.66	25.32	..	..	..	..	10,800	2,735	25.32	..	..	
		1895-96	9	18,984	6,271	59.26	11.65	33.03	..	..	..	..	18,984	6,271	33.03	..	..	
		..	7	16,800	581	..	..	3.45	..	..	..	..	..	16,800	581	3.45	108 15 0	1,561 7 0
		..	81	189,867	6,156	..	..	3.26	1	2,400	56	2.3	..	191,267	6,100	3.18	108 15 0	15,358 15 0

* One heap showed equal outturn.

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	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
<i>Megapattam Sub-division—cont.</i>																	
Vedranayan—cont. . .	59	1896-97 ..	3	L. MDS. 5,367	778	33.98	13.29	14.49	..	..	..	..	L. MDS. 5,367	778	14.49	..	..
		1897-98 ..	16	30,260	3,281	27.15	2.66	10.84	..	..	..	..	30,260	3,281	10.84	..	..
		1898-99 ..	16	36,000	2,856	18.16	4.33	7.96	..	..	..	..	36,000	2,856	7.96	..	..
		1899-1900.	9	16,800	314	4.16	..	1.86	..	..	..	..	16,800	314	1.86	..	..
Excise ..	59	..	59	119,291	16,485	..	..	13.81	..	..	..	..	119,291	16,485	13.81	..	41,212 8 0
Government ..	4	1896-97 ..	2	2,936	855	35.88	19.33	20.12	..	..	..	..	2,936	855	29.12	..	..
		1897-98 ..	2	2,400	431	26.75	13.33	20.04	..	..	..	..	2,400	431	20.04	..	..
		..	4	5,336	1,336	..	..	25.03	..	..	..	..	5,336	1,336	25.03	250 8 0	3,590 8 0
		Total ..	63	124,627	17,821	..	..	14.29	..	..	..	..	124,627	17,821	14.29	250 8 0	44,803 0 0
Adilampattam ..	71	1895-96 ..	1	1,200	107	8.91	8.91	8.91	..	..	..	..	1,200	107	8.91	..	..
		1896-97 ..	16	34,800	4,029	14.5	7.75	11.67	..	..	..	..	34,800	4,029	11.67	..	..
		1897-98 ..	10	13,200	1,028	13.25	6.20	7.78	..	..	..	..	13,200	1,028	7.78	..	..
		1898-99 ..	39	80,751	4,281	9.17	3.55	5.30	..	..	..	..	80,751	4,281	5.30	..	..
Excise ..	71	1899-1900.	5	6,000	116	2.83	1.93	1.93	..	..	..	..	6,000	116	1.93	..	..
		..	71	135,951	9,561	..	..	7.03	..	..	..	..	135,951	9,561	7.03	..	23,392 8 0
		..	10	24,000	12,326	59.91	46.83	61.35	..	..	..	..	24,000	12,326	51.35	..	..
		1894-95 ..	3	2,160	307	15.91	12.08	14.21	..	..	..	..	2,160	307	14.21	..	..
Government ..	24	1895-96 ..	3	2,400	453	27.33	10.93	18.83	..	..	..	..	2,400	453	18.83	..	..
		1896-97 ..	3	4,800	1,042	46.33	12.08	21.70	..	..	..	..	4,800	1,042	21.70	..	..
		1897-98 ..	2	4,800	402	8.58	8.16	8.37	..	..	..	..	4,800	402	8.37	..	..
		1898-99 ..	5	10,340	420	6.75	3.23	4.06	..	..	..	..	10,340	420	4.06	..	..
Total ..	95	..	24	48,500	14,949	..	..	30.82	..	..	..	..	48,500	14,949	30.82	2,802 15 0	40,175 7 0
		..	95	184,451	24,510	..	..	13.28	..	..	..	..	184,451	24,510	13.28	2,802 15 0	64,077 15 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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.					HEAPS IN WHICH EXCESS OCCURRED.					Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.	
			Number of heaps.	Amount of waste.	Percentage of wastage.		Number of heaps.	Stored contents.	Amount of excess.	Percentage of excess.	Total stored contents.	At prime cost.				At monopoly price.	
					Maximum.	Minimum.											Average.
North Arcot Division.																	
Kattunavadi ..	26	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Government ..	25	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Vattanam ..	103	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Excise ..	103	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Government ..	26	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Total	129	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Total { Excise .. Government ..	308	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Grand Total ..	394	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	2 9 12 2 25	L. MDS. 1,896 20,000 27,600 4,800 54,296	13-6 11-5 8-25 8-16 7-92	11-21 8-25 4-83 4-83 3-33	.. .. .. .. ..	L. MDS. 1,896 20,000 27,600 4,800 54,296	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Tinnevely Sub-division.																	
Morekolam ..	87	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	5 1 1 23 85	L. MDS. 6,000 291 66,728 26,575 98,598	12-16 7-41 5-84 3-32 2-79	7-41 5-84 3-32 2-79 2-79	.. .. .. .. ..	L. MDS. 6,000 291 66,728 26,575 98,598	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..
Excise ..	87	1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	5 1 1 23 85	L. MDS. 6,000 291 66,728 26,575 98,598	12-16 7-41 5-84 3-32 2-79	7-41 5-84 3-32 2-79 2-79	.. .. .. .. ..	L. MDS. 6,000 291 66,728 26,575 98,598	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..	.. .. .. .. ..

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 1899-1900—cont.

Circles.	Total number of heaps sold.	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -.	Percentage of net difference.	VALUE OF NET DIFFERENCE.		
			Number of heaps.	Stored contents.	Amount of waste- age.	Percentage of wastage.		Number of heaps.	Stored contents.	Amount of excess.				Percentage of excess.	At prime cost.	At monopoly price.
						Maximum.	Minimum.										Average.
Tinnevely Sub-division—cont.																
Government	6	1897-98 .. 1898-99 .. 1899-1900 ..	1 1 3	L. MDS. 34 23 29	8-01 7-82 3-23	8-01 7-82 3-23	.. .. ..	L. MDS. 34 23 29	.. .. ..	.. .. ..	.. .. ..	34 23 29	8-01 7-82 2-43	16	97	13
Total	6	1897-98 .. 1898-99 .. 1899-1900 ..	5 90	L. MDS. 36 2,868	4-50 2-82	4-50 2-82	4-50 2-82	L. MDS. 36 2,868	.. ..	.. ..	.. ..	36 2,868	4-50 2-77	15	16	13
Tuticorin	738	1893-94 .. 1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	5 1 7 10 151 256 258	L. MDS. 480 152 1,081 1,050 13,568 15,351 5,073	7-3 6-33 6-33 6-33 10-16 10-66 5-25	4-83 6-33 6-33 6-33 5-46 5-32 0-16	5-71 6-33 7-07 5-46 5-32 5-32 1-21	L. MDS. 480 152 1,061 1,050 13,568 15,351 5,073	.. .. .. .. .. .. ..	.. .. .. .. .. .. ..	.. .. .. .. .. .. ..	480 152 1,061 1,050 13,568 15,351 4,869	6-71 6-33 7-07 5-46 5-32 3-12 1-05	14	16	10
Excise	738	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	637 2 18 29	L. MDS. 36,725 4,800 42,278 69,600	3-06 11-08 8-41 2-56	3-06 11-08 8-41 2-56	3-06 11-08 8-41 2-56	L. MDS. 36,725 4,800 42,278 69,600	.. .. .. ..	.. .. .. ..	.. .. .. ..	36,521 4,800 42,278 69,600	2-93 11-08 8-41 2-56	15	16	8
Government	51	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	51 738	L. MDS. 5,994 121,478	4-87	4-87	4-87	L. MDS. 5,994 121,478	.. ..	.. ..	.. ..	5,994 121,478	4-87	15	110	12
Total	1,789	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	738 1,789	L. MDS. 42,649 1,318,777	3-23	3-23	3-23	L. MDS. 42,649 1,318,777	.. ..	.. ..	.. ..	42,445 1,365,877	3-10	15	110	12
Kayalpattam	319	1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	10 4 2 7 126 168	L. MDS. 1,055 4,113 3,305 15,600 7,052 2,886	8-79 9-02 9-40 6-12 3-56 1-17	8-79 9-02 9-40 6-12 3-56 1-17	8-79 9-02 9-40 6-12 3-56 1-17	L. MDS. 1,055 4,113 3,305 15,600 7,052 2,886	.. .. .. .. .. ..	.. .. .. .. .. ..	.. .. .. .. .. ..	1,055 4,113 3,305 15,600 7,052 2,886	8-79 9-02 9-40 6-12 3-56 1-17	14	16	12
Excise	319	1894-95 .. 1895-96 .. 1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	317 1	L. MDS. 478,118 359	2-64 2-22	2-64 2-22	2-64 2-22	L. MDS. 478,118 359	.. ..	.. ..	.. ..	12,629 359	2-64 2-22	15	16	12
Government	320	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	317 1 318	L. MDS. 12,631 8 477,277	2-64 2-22	2-64 2-22	2-64 2-22	L. MDS. 12,631 8 477,277	.. ..	.. ..	.. ..	12,629 359 478,477	2-64 2-22 2-64	15	16	12
Total	320	1896-97 .. 1897-98 .. 1898-99 .. 1899-1900 ..	317 1 318	L. MDS. 12,631 8 477,277	2-64 2-22	2-64 2-22	2-64 2-22	L. MDS. 12,631 8 477,277	.. ..	.. ..	.. ..	12,629 359 478,477	2-64 2-22 2-64	15	16	12

One heap showed equal outturn.

Twenty-three heaps showed equal outturn.

* One heap showed equal return.

† Twenty-three heaps showed equal return.

APPENDIX I—cont.
Statement showing the particulars of ordinary Wastage of Salt and of the Excess of Salt found in the Heaps sold in the Madras Presidency in the year 1899-1900—cont.

Circles.	Total number of heaps	Year in which occurred.	HEAPS IN WHICH WASTAGE OCCURRED.				HEAPS IN WHICH EXCESS OCCURRED.				Total stored contents.	Net difference, + or -	Percentage of net difference.	VALUE OF NET DIFFERENCE.			
			Number of heaps.	Stored contents.	Amount of waste.		Carriage of wastage.		Number of heaps.	Stored contents.				Amount of excess.	Percentage of excess.	At prime cost.	At monopoly price.
					I. MDS.	II. MDS.	Maximum.	Minimum.										Average.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Tannully Sub-division-cont.																	
Kuttanguli	6	1897-98 .. 1898-99 ..	1 5	I. MDS. 2,400 11,170	I. MDS. 144 359	8-00 5-92	6-00 2-37	6-00 8-31	.. ..	.. ..	.. ..	.. ..	I. MDS. 2,400 11,170	I. MDS. 144 359	6-00 3-21	.. ..	.. ..
Excise	6	..	6	13,570	503	..	..	6-78	..	..	..	..	13,570	503	3-70	..	1,257 5 0
Excise	1,096	..	1,096	1,757,382	52,641	..	..	5-61	31	49,588	(e) 213	-12	1,836,970	52,498	2-85	..	1,31,070 0 0
Total	1,100 + 58	..	57	123,745	6,018	..	..	2-35	..	..	..	..	123,745	6,018	4-88	1,128 6 0	16,173 6 0
Grand Total	1,206	..	1,152	1,911,127	58,659	..	..	4-48	31	49,588	(e) 213	-12	1,960,715	58,446	2-98	1,128 6 0	1,47,243 6 0
Calicut Sub-division.																	
Government—	7	1898-99 ..	..	..	..	..	..	..	7	6,872	76	1-1	6,872	76	1-1	14 4 0	204 4 0
Udipi	13	1897-98 .. 1898-99 ..	1 1	983 583	1 4	..	..	1 4	..	10,850	84	..	983 11,833	1 80	1 -67	..	..
Mangalore	13	..	2	1,966	5	..	..	2-26	11	10,850	84	-7	12,816	79	6	14 13 0	212 5 0
Tellicherry	4	1898-99 ..	3	19,800	107	..	..	4	1	5,348	45	-8	25,148	62	-24	11 10 0	165 10 0
Calicut	2	1898-99 ..	2	17,489	57	..	..	3	..	..	..	..	17,489	57	-3	10 11 0	153 3 0
Ponnani	20	1898-99 .. 1899-1900 ..	6 3	17,237 7,217	84 7	..	..	47 -09	11 ..	28,586	129	-4	46,323 7,217	45 7	-1 -00	..	..
Total	20	..	9	24,954	91	..	..	36	11	28,586	129	-4	73,840	38	-05	7 2 0	102 2 0
Grand Total	46	..	16	64,399	360	..	..	4	30	51,666	334	-6	116,865	74	-08	13 14 0	198 14 0
Presidency	3,132	..	3,070	244,191	244,191	..	..	4-98	39	60,813	(e) 432	-71	5,384,445	263,755	4-89	..	6,69,387 8 0
Excise	1,325	..	1,286	383,700	383,700	..	..	8-99	35	63,656	(e) 432	-58	3,446,178	303,416	8-80	56,890 8 0	8,13,430 8 0
Government.	4,458	..	4,356	8,706,154	567,891	..	..	6-52	74	124,469	813	-65	9,930,623	547,171	6-43	66,990 8 0	14,74,818 0 0

* Twenty-four heaps showed equal outturn.

(a) Excludes 19 maunds of excess found on test weighing.

+ One heap showed equal outturn.

(b) Excludes 29 maunds excess found on test weighing.

† Four heaps showed equal outturn.

(c) Excludes 44 maunds excess found on test weighing.

APPENDIX J.
Statement showing the Destinations to which Salt sold or imported in 1899-1900 was transported for Consumption.

Districts or Provinces declared for.	DISTRICTS OR SOURCES OF SUPPLY.													
	Ganjam.		Visakhapatnam.		Gadchhari.		Krishna.		Nellore.		Chingelput and Madras.		South Arcot.	
	I. MDS.	II. MDS.	I. MDS.	II. MDS.	I. MDS.	II. MDS.	I. MDS.	II. MDS.	I. MDS.	II. MDS.	I. MDS.	II. MDS.	I. MDS.	II. MDS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam ..	353,476	..	1,439	..	..	..	..	..	..	..	..	..	..	..
Visakhapatnam ..	126,957	..	499,245	..	..	..	..	..	..	..	..	..	..	..
Gadchhari ..	..	..	16,758	..	..	..	..	..	..	..	..	..	..	..
Krishna ..	..	..	..	782	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	290,385	..	..	..	..	..	..	..	..	..	..
Chingelput and Madras ..	..	..	..	14,182	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary and Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Camelot including the Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly including Pudukkottai ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa including Tributary Mahals ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore, Province ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malenta ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,167,444	..	592,626	394,958	905,554	1,642,590	383,156	628,312	238,827	1,176,516	1,216,557	2,685	8,605,509	..

* Exclusive of the quantity exported by sea.

APPENDIX K.

STATEMENT of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900.

Sub-division or office.	Commissi- oner.	Secretary to the Commissi- oner.	Deputy Commissi- oner.	Assistant Commissi- oner.	House- rent of Assistant Commissi- oner and Inspector.	Inspectors.	Assistant Inspectors, including allowance.	Sub-Dispo- sition.	Exchange compensation allowance.	ESTABLISHMENT OF THE OFFICES OF THE COMMISSIO- NER, DEPUTY AND ASSIST- ANT COMMISSIONERS.		
										Clerks.	Servants.	
1	2	3	4	5	6	7	8	9	10	11	12	
Chittoor ..	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.
Cannara ..	..	..	..	..	..	..	..	..	..	..	..	..
Madurai ..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..	..
Arcon ..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..	..
Nagapattinam ..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..	..
Calicut ..	..	..	..	..	..	..	..	..	..	..	..	..
Board's Office ..	..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Northern Division ..	38,142 3 10	22,315 2 4	..	..	553 14 6	..	1,256 13 8	2,570 0 4	3,101 13 0	29,159 10 8	3,408 3 8	..
Deputy Commissioner, Central Division ..	..	..	14,405 5 4	..	86 8 3	..	..	..	807 15 3	3,044 3 9	912 0 0	..
Deputy Commissioner, Southern Division ..	..	..	19,922 5 5	..	..	..	..	410 0 0	1,179 1 1	3,956 15 0	1,085 13 5	..
Deputy Commissioner, Abkari Division ..	..	..	14,293 5 0	..	..	..	..	..	873 13 11	3,574 5 8	1,050 4 0	..
Deputy Commissioner, Abkari Division ..	..	..	10,297 8 0	..	..	..	..	..	629 6 6	600 0 3	469 11 6	..
Northern District Circle ..	..	..	..	..	..	..	..	..	125 3 0	..	..	..
Central ..	..	..	..	..	..	..	..	..	786 11 9	..	..	..
Southern ..	..	..	..	..	..	..	..	..	..	..	..	..
Madras Town Circle ..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	88,142 3 10	22,315 2 4	59,913 7 9	96,403 13 4	6,071 13 9	2,25,257 12 1	2,12,557 7 2	3,50,897 14 10	22,065 0 5	84,330 1 10	14,410 15 1	..

APPENDIX K-cont.

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900-cont.

Sub-division or office.	CIRCLE AND FACTORY ESTABLISHMENTS.						TEMPORARY ESTABLISHMENTS.				
	Clerks.		Servants.	Local allowance.	Salt-petre amms.	Subordinate facturing establishments.	Distillery guards.	Assistants to Chemical Examiner.	Rest establishment.	Factory and preventive establishment.	Fish-curing.
	13	14	15	16	17	18	19	20	21	22	
Chittoor ..	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.
Coimbatore ..	12,172 3 7	71,040 12 11	266 2 8	129 0 0	3,478 4 0	196 0 0	..	..	5,558 14 10	953 15 0	..
Coimbatore ..	7,103 4 8	30,275 7 0	3,022 2 8	760 3 1	605 10 7	12 0 0	..	..	4,409 0 8	290 2 0	..
Madurai ..	8,515 6 0	32,703 13 8	..	269 8 4	745 9 0	80 0 0	..	..	1,699 10 11	93 15 0	..
Nellore ..	6,904 2 0	37,833 8 9	..	..	1,381 14 2	415 5 2	..	..	2,793 15 11	184 2 8	..
Chingleput ..	8,636 4 8	46,814 2 2	1,408 6 8	..	779 10 4	..	..	547 8 2	4,664 11 0	220 1 9	..
Chingleput ..	6,004 5 7	43,919 8 5	62 14 5	..	880 14 0	168 6 8	..	..	1,916 7 6	169 2 10	..
Arcon ..	13,099 14 3	65,532 7 11	..	342 4 1	..	147 0 0	..	..	1,041 5 4	..	..
Bellary ..	10,110 5 11	47,096 3 5	..	135 0 0	..	..	..	..	..	..	..
Nagapattinam ..	5,624 12 2	41,234 4 0	842 12 10	..	1,247 14 6	67 6 2	..	..	3,253 15 9	176 3 10	..
Tinnevely ..	7,417 13 10	42,678 11 8	654 15 11	144 0 0	1,604 1 4	173 5 3	..	..	2,816 2 3	167 13 3	..
Trichinopoly ..	16,478 9 10	58,992 0 7	2,338 7 0	4,486 13 2	9,666 0 2	363 13 8	..	..	1,790 2 2	643 4 0	..
Calicut ..	14,844 3 11	87,489 15 11	..	..	..	..	1,306 2 10	..	10,187 6 8	..	..
Board's Office ..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Northern Division ..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division ..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division ..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Abkari Division ..	..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Abkari Division ..	184 8 5	147 11 8	327 6 9	..	415 0 0	..	..	..	..	..	..
Northern District Circle ..	180 0 0	182 5 3	415 0 0	..	605 0 0	..	..	..	..	..	..
Central ..	188 0 0	335 13 9	..	..	..	..	..	..	..	..	..
Southern ..	2,555 14 4	4,986 2 4	..	..	..	..	..	..	..	..	..
Madras Town Circle ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,19,814 13 0	6,00,303 4 5	9,633 15 8	8,236 12 9	20,119 14 1	8,756 5 8	1,306 2 10	647 8 2	40,468 5 9	2,888 12 4	..

APPENDIX K—cont.

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900—cont.

Sub-division or office.	TEMPORARY ESTABLISHMENTS—contd.					ALLOWANCE.		SUPPLIES AND SERVICES AND CONTINGENCIES.				
	Boat establishment.		Pure Abkari.			Travelling allowance.	Rewards.	Purchase, repair and carriage of tents.	Petty construction and repairs.	Postal charges.	Telegraph charges.	Tour charges.
	Sub-Inspectors.	Clerks.	Servants.	Spectors.								
					24	25	26	27	28	29	30	31	32	33	34
Chittoor	748 11 4	114 2 8	835 11 9	885 11 9	11,405 4 11	8,592 6 3	929 14 9	13,493 10 11	2,314 14 6	157 7 0	1,036 0 1	
Coimbatore	3,430 7 8	512 14 5	1,962 2 6	1,962 2 6	9,937 3 2	3,924 12 0	651 10 11	15,004 5 8	1,570 3 9	127 14 0	825 8 6	
Madras	640 0 0	264 15 5	264 15 5	264 15 5	8,381 9 11	3,998 3 6	847 7 5	9,151 8 0	1,877 0 0	76 10 0	1,003 1 0	
Nellore	953 3 11	108 10 0	2,215 7 3	2,215 7 3	7,232 7 10	6,571 6 7	631 15 2	16,515 8 8	1,962 7 3	329 6 0	1,036 11 2	
Chingleput	1,128 5 4	980 6 11	980 6 11	980 6 11	6,571 3 5	6,238 0 8	428 6 6	32,993 0 8	1,469 5 9	6 7 0	698 13 2	
Cuddalore	134 11 4	654 5 9	7,282 11 5	7,282 11 5	10,390 9 2	8,881 2 0	1,380 1 7	11,424 3 11	2,687 4 9	106 15 0	1,111 2 5	
Belary	440 0 0	663 2 10	5,444 15 8	5,444 15 8	4,178 15 0	4,178 15 0	870 1 5	3,503 4 6	2,191 11 3	52 2 6	1,053 12 10	
Finerally	420 0 0	150 0 0	14,261 5 2	15,017 6 2	16,083 5 0	19,811 14 0	944 10 6	5,664 8 3	4,326 2 6	218 2 0	1,182 4 5	
Trichinopoly	463 1 4	205 12 11	242 2 4	242 2 4	1,151 14 0	2,371 8 3	213 3 3	320 9 6	3,202 7 0	929 4 0	1,504 12 1	
Calcutta	..	..	..	..	..	..	..	..	..	..	..	
Board's Office	..	..	..	..	..	..	..	..	..	..	..	
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	..	..	..	
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	..	..	..	
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	..	..	..	
Deputy Commissioner, Alkari	..	..	..	..	..	..	..	..	..	..	..	
Northern District Circle	..	..	..	..	..	..	..	..	..	..	..	
Central	..	..	..	..	..	..	..	..	..	..	..	
Southern	..	..	..	..	..	..	..	..	..	..	..	
Madras Town Circle	..	..	..	..	..	..	..	..	..	..	..	
Total	134 11 4	3,223 13 7	1,001 8 0	8,002 6 9	1,82,788 3 4	89,868 3 7	15,922 1 5	1,18,765 2 4	33,965 13 3	2,177 15 6	11,508 6 5	

APPENDIX K—cont.

Statement of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1899-1900—cont.

Sub-division or office.	SUPPLIES AND SERVICES AND CONTINGENCIES—cont.					SALT PURCHASE AND FREIGHT.										Total.
	Office expenses.	Miscellaneous.	Charges for conveying salt to French Government and to Fish-curing yards.	Purchase of salt manufacturer's share.	Purchase of salt for fish-curing purposes.	Purchase of salt for supply to French Government.	Conveying and storing salt.	Cost of gathering and storing salt.	Petty works for manufacture and storage of salt.		Sundry manufacturing charges.					
									Government works.	Excise licensees' works.						
35	36	37	38	39	40	41	42	43	44	45	46					
Chittoor	1,789 12 2	2,875 8 8	1,538 10 6	61,139 5 6	..	4,052 11 7	..	7,410 4 10	4,512 10 6	832 0 2	3,16,923 5 11					
Cuddalore	887 2 9	2,123 15 8	783 11 4	..	..	600 5 0	..	937 8 1	802 13 11	104 1 0	1,42,898 4 2					
Madurai	932 6 9	3,186 13 10	58 1 6	..	..	39 4 10	7,091 0 4	2,448 2 5	1,346 15 10	1,212 9 10	1,42,892 13 2					
Nellore	1,584 0 1	2,467 13 1	200 1 0	52,483 8 1	375 13 10	4,086 14 10	..	1,938 13 5	2,566 4 3	416 3 6	2,14,624 8 8					
Chingleput	2,595 6 0	5,329 7 7	2,306 14 11	1,04,865 1 9	330 4 6	49,256 10 1	..	15,678 8 2	10,120 6 3	5,170 9 9	3,61,359 8 5					
Cuddalore	371 8 9	8,008 12 3	46 15 9	..	119 12 4	..	..	132 0 11	659 0 0	..	1,38,485 1 11					
Madurai	489 5 2	921 0 6	..	..	..	..	..	..	..	..	1,96,787 2 1					
Chittoor	529 14 8	978 2 5	1,254 15 4	8,851 9 10	..	8,067 14 3	..	4,878 4 10	4,716 14 2	415 10 7	1,52,745 8 4					
Cuddalore	1,331 7 11	1,934 3 7	23,046 6 7	8,271 8 9	765 1 0	1,146 15 2	..	1,491 8 8	3,344 9 6	0 3 4	1,79,805 12 0					
Madurai	900 11 5	4,169 3 7	23,046 6 7	8,271 8 9	765 1 0	1,146 15 2	..	1,491 8 8	3,344 9 6	0 3 4	1,93,037 10 8					
Nellore	238 9 8	6,382 2 0	9,250 5 8	..	706 6 11	1,920 10 2	..	1,059 0 9	..	378 3 9	2,13,596 2 7					
Chingleput	979 13 6	3,947 12 7	9,250 5 8	..	..	..	..	..	..	..	2,81,715 2 6					
Cuddalore	5,385 12 2	40,128 11 9	..	..	..	..	..	..	..	..	1,81,804 5 4					
Madurai	116 14 1	342 13 0	..	..	..	..	..	..	..	..	23,143 12 10					
Chittoor	188 0 2	19 14 8	..	..	..	..	..	..	..	..	30,053 4 10					
Cuddalore	186 5 8	15 6 0	..	..	..	..	..	..	..	..	23,562 11 9					
Madurai	16 15 6	45 9 6	..	..	..	..	..	..	..	..	14,163 2 4					
Nellore	5 8 6	113 1 6	..	..	..	..	..	..	..	..	7,711 15 9					
Chingleput	95 7 11	214 6 1	..	..	..	..	..	..	..	..	10,645 10 3					
Cuddalore	142 9 6	13,564 4 7	..	..	..	..	..	..	..	..	38,880 8 6					
Madurai	36 8 7	15,717 9 10	..	..	..	..	..	..	..	..	38,903 9 8					
Total ..	18,784 4 11	1,07,414 12 5	38,486 2 7	2,35,131 1 11	2,345 14 3	69,151 5 1	7,091 0 4	35,964 4 2	28,009 10 5	8,539 9 11	29,02,812 12 7					
Deduct amount debitable to 7 Excise ..												9,88,617 9 2				
Net debitable to Salt ..												19,14,195 3 5				

APPENDIX

STATEMENT of Expenditure upon Works in the Salt,

Classification.	Chicacole	Cocanada	Masulipatam	Nellore	Chingleput	Cuddalore	Negapatam
1	2	3	4	5	6	7	8
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A.—Roads, including compensation.							
New works	264 14 5			1,300 0 0			118 15 8
Repairs	2,951 4 5	426 8 10	65 0 0	724 13 11	555 3 10	409 2 7	1,146 4 3
Total, Roads including compensation	3,216 2 10	426 8 10	65 0 0	2,024 13 11	555 3 10	409 2 7	1,265 3 11
B.—Other Works.							
New Works.							
Compensation			765 2 11	21 6 9			116 2 5
Protective works, such as hedges, &c.	1,558 0 7	1,364 6 3	74 5 4	89 9 4	137 9 6		69 9 6
Offices and lines	1,372 4 2	5,934 7 0	4,790 11 5	4,544 7 4	(a) 1,570 9 8	104 4 2	3,716 5 2
Boats			714 8 0	410 14 0			338 13 7
Other works for public convenience							
Sundry works				416 13 6	209 11 4		48 15 6
Total, New Works	2,930 4 9	7,298 13 3	6,344 6 8	5,483 2 11	1,917 14 6	104 4 7	4,239 14 8
Repairs.							
Protective works, such as hedges, &c.	2,801 0 4	2,959 0 7	891 11 10	3,842 8 1	6,070 9 9	218 11 6	1,171 5 11
Offices and lines	3,201 14 3	966 4 10	1,261 1 6	3,804 5 1	1,630 11 8	2,812 1 9	2,070 14 0
Boats	29 13 2	415 5 11	320 13 0	452 1 6	(c) 1,707 6 6		325 13 11
Other works for public convenience	44 13 10		40 0 0	232 15 10		123 14 6	397 15 9
Sundry works	536 6 3	24 0 1	132 11 9	409 7 6	432 14 7		
Total, Repairs	6,613 15 10	4,363 11 5	2,646 6 1	8,541 6 0	14,512 10 6	3,154 11 9	3,965 14 7
Total, Other Works	9,544 4 7	11,662 8 8	8,990 12 9	14,024 8 11	16,420 9 0	3,259 0 4	8,255 12 10
Total, Works for Revenue and General purposes	12,760 7 5	12,960 1 6	9,055 12 9	18,049 6 10	16,965 12 10	3,388 2 11	9,521 0 9
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works.							
Compensation							
Irrigation channels (brine-supply) including opening bars, &c.	1,223 12 0			518 9 5	447 3 0		2,713 4 6
Platforms and drying grounds	(d) 53 12 0		39 12 0		175 1 5		
Protective works					20 0 0		12 11 0
Store-sheds and gollahs	8 6 0						
Sundry works							
Total, New Works	1,280 14 0		39 12 0	518 9 5	642 4 5		2,725 15 6
Repairs.							
Irrigation channels (brine-supply) including opening bars, &c.	3,858 6 6	692 12 6	314 2 0	56 3 5	13,440 8 2		390 15 2
Platforms and drying grounds	404 8 10	156 11 7	253 5 9	992 7 11	1,040 2 9		1,409 7 3
Protective works	1,159 3 3		1,721 8 10		287 7 2		
Store-sheds and gollahs	492 6 3	81 0 0	42 1 10	371 8 9	268 1 6	98 15 1	347 6 8
Sundry works	214 14 0		77 4 0			23 1 10	4 8 0
Total, Repairs	6,129 6 10	937 8 1	2,408 6 5	1,420 4 1	15,039 3 9	122 0 11	2,152 5 4
Total, Works for the manufacture and storage of salt	7,410 4 10	937 8 1	2,448 2 5	1,938 13 6	15,678 8 2	122 0 11	4,878 4 10
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.							
Works for general purposes	733 3 6	2,975 4 2	95 11 3	466 1 10	340 1 4	24 13 9	1,903 3 2
Works for manufacture and storage of salt	4,512 10 8	802 13 11	1,846 15 10	2,806 4 3	10,120 6 3	659 0 0	4,716 14 3
Total, Excise Works	5,245 14 0	3,778 2 1	1,941 11 1	2,972 6 1	10,460 7 7	683 13 9	6,620 1 4
Grand Total	25,416 10	346,804 11	812,940 10	820,960 10	543,124 12	4,474 1 7	21,019 6 11

(a) Excludes Rs. 28-4-9 shown against Bellary Sub-division.

(b) " " 442-10-5 " Central office.

(c) " " 414-8-0 " "

(d) Incurred in the Chingleput Sub-division.

L.

and Abkari Department in the Madras Presidency for 1899-1900.

Tinnevely.	Calicut.	Bellary.	Arcot.	Trichino- poly.	Southern District Circle.	Deputy Commissioner, Central Division.	Central Office.	Total.
9	10	11	12	13	14	15	16	17
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
								1,683 14 1
								6,278 5 10
								7,962 3 11
378 0 8	276 0 0							1,004 12 9
1,345 1 10	2,749 3 10	719 14 1	1,954 7 10	2,173 1 4		(d) 894 12 5		3,293 8 6
	254 0 0							30,974 14 4
								2,522 11 0
	393 13 6				13,897 12 1			14,967 1 11
1,723 2 6	3,121 1 4	719 14 1	1,954 7 10	2,173 1 4	13,897 12 1	804 12 5		52,768 0 6
1,092 14 2	14 12 11							19,062 8 1
1,443 14 10	828 6 8	627 0 0	582 14 5	180 0 0			443 10 5	24,273 3 5
89 1 9	106 12 2						414 8 9	3,811 13 8
256 8 7					121 0 3			317 13 8
								4,027 6 6
2,831 7 4	2,543 6 11	627 0 0	582 14 5	130 0 0	111 0 3		858 3 2	51,492 12 3
4,554 9 10	5,684 8 3	1,346 14 1	2,537 6 3	2,303 1 4	14,018 12 4	804 12 5	858 3 2	1,04,255 12 9
4,554 9 10	5,684 8 3	1,346 14 1	2,537 6 3	2,303 1 4	14,018 12 4	804 12 5	858 3 2	1,12,218 0 8
								2,189 8 6
1,216 8 7								4,823 5 1
	573 1 8							175 1 5
								573 1 8
								36 1 0
1,216 8 7	573 1 8							6,997 1 7
								18,759 15 10
								4,256 12 4
								3,188 3 4
236 14 9	485 15 1							2,424 5 11
38 1 4								867 13 2
276 0 1	485 15 1							28,967 2 7
1,491 8 8	1,059 0 9							35,964 4 2
8 10 8								6,547 1 8
3,344 9 6								28,009 10 5
3,853 4 2								34,556 12 1
9,399 6 8	6,723 9 0	1,346 14 1	2,537 6 3	2,303 1 4	14,018 12 4	804 12 5	858 3 2	1,82,739 0 11

STATEMENT showing the Results of Analyses of Samples of Salt manufactured at the several Factories in the Madras Presidency in the season of 1899.

[illegible]

• Samples have not been received during the year.

APPENDIX M—*cont.*

Statement showing the results of analyses of samples of Salt manufactured at the several Salt Works in the District of Madras.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
Factories.	SODIUM CHLORIDE.										MAGNESIUM CHLORIDE.					MAGNESIUM SULPHATE.					CALCIUM SALTS.					DIRT.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	1896.					1897.					1898.					1899.					1900.					1901.					1902.					1903.					1904.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	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	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
1	97.2	92.8	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9	92.9

STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1899.

[illegible]

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899.—*cont.*

Sub-division.		DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.										DISPOSAL BY MAGISTRACY.					
		Undetected scrapings of salt-earth registered from 1st October 1898 and written off.		Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Pending trial on 1st January 1899, and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.			
				Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
Onitcaole	Circle.	19	20	21	22	23	24	25	26	27	28	29	30	31			
		..	84	6	10	..	3	2	3	3	..	..	..	..		..	
		..	249	208	124	32	..	140	138	138	..	..	..	..		..	
		..	221	(*) 408	(*) 159	50	7	118	111	111	..	..	..	..		..	
		..	249	478	252	97	..	187	169	169	..	2	..	..		..	
		..	134	245	111	50	..	86	80	80	..	1	..	..		..	
		..	17	28	16	3	..	16	16	16	..	..	..	..		..	
		..	325	608	285	74	1	201	199	199	..	1	..	..		..	
		..	71	161	94	5	..	80	82	82	..	..	..	..		..	
		..	307	(*) 664	(*) 365	54	3	273	271	271	271	..	..	..		..	
Total ..		1,408	2,804	1,416	365	13	1,104	1,105	1,064	1,065	4	4	33	33			
Ocanada		47	115	69	82	1	62	62	62	62	2	2	5	5			
		93	168	70	2	..	54	54	54	54	..	..	..	..			
		113	225	113	26	1	76	77	77	77	..	..	..	..			
		..	..	..	..	..	..	..	..	..	..	..	..	..			
		..	..	..	..	..	..	..	..	..	..	..	..	..			
Total ..		253	505	252	110	2	192	193	172	173	2	2	18	18			
Masulipatam		145	282	78	31	..	68	68	62	62	1	1	5	5			
		74	196	121	..	..	77	77	75	75	1	1	1	1			
		..	..	..	..	..	..	..	..	..	..	..	..	..			
		..	..	..	..	..	..	..	..	..	..	..	..	..			
		..	..	..	..	..	..	..	..	..	..	..	..	..			
Total ..		220	421	203	31	..	145	146	137	137	2	2	6	6			

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

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

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

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

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

(o) Excludes 2 cases with 2 persons written off.

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																	
Sub-division.	Circle.	Released by department.										Sent for trial.	Total disposed of.				
		Pending at the beginning of the year and since reported during the year.		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.			
				I Adm persons, pregnant women and children.		Cases.		Persons.		Cases.						Persons.	
1	2	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Nellore ..	{ Kannur Pekala Lakshale Kishanpattam Kavali Tada	72	37	..	1	5	5	..	..	1	1	6	7	27	28	33	35
		1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		34	31	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		93	50	1	..	..	..	..	..	..	..	..	..	..	..	..	..
		6	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		426	264	13	..	7	7	..	..	..	7	9	27	29	229	233	255	262
Chingleput ..	{ Tiruvallur Ennore Covelong Merkanam	632	398	14	15	18	18	4	5	8	10	44	48	331	336	375	384
		217	139	3	6	44	51	..	..	6	9	53	66	69	69	122	135
		2	2	..	..	..	..	..	..	..	..	..	..	2	2	2	2
		70	35	2	2	1	1	..	..	..	..	8	3	32	32	35	35
		1,131	778	23	21	38	38	..	..	2	2	63	64	638	707	761	771
		1,420	954	28	32	83	90	..	..	8	11	119	133	801	810	926	943
Bellary ..	{ Bellary Horpet Anantapur Penukonda Markapur Kurnool Nandyal	9	10	..	..	..	..	..	..	1	1	1	1	9	10	9	10
		8	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		21	21	..	..	2	2	..	..	1	1	3	3	18	18	21	21
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		51	52	1	1	..	..	..	..	..	..	..	..	..	..	..	..
		1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Aroor ..	{ Cuddapah Madanapalle Rampet Chittoor Vellore Arni Salem Hoar	90	92	1	1	2	2	1	1	2	2	6	6	80	82	86	88
		95	94	..	..	2	2	..	..	4	4	6	6	88	88	94	94
		25	24	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		21	24	..	..	1	1	..	..	3	3	4	4	17	18	21	24
		..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
		14	14	1	1	3	3	..	..	..	..	..	..	..	..	..	..
Total ..	{	194	194	2	2	6	6	..	..	9	11	17	19	173	174	190	193

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.										DISPOSAL BY MAGISTRACY.					
		Undetected scrapings of salt-earth registered from 1st October 1898 and written off.		Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		Pending trial on 1st January 1899, and sent up for trial up to 31st December 1899.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.			
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
Nellore ..	{	Kanupati	30	63	35	9	2	27	28	27	28	..	..	28	..	..	
		Pakala	1	1	..	..	..	..	..	..	..	..	..	..	..	..	
		Iskapalle	4	84	31	..	..	..	..	..	..	..	..	..	..	..	
		Krishnapatnam	43	93	50	..	..	..	..	..	..	..	..	..	..	..	
		Kavali	..	6	6	..	..	..	..	..	..	..	..	..	..	..	
Chingleput	{	Tada	163	419	262	7	2	257	261	282	286	..	..	286	..	..	
		Total	241	616	384	16	4	370	376	380	384	1	2	384	39	39	
		Tiruvallur	86	208	136	9	4	70	70	69	69	1	1	..	..	..	
		Ennore	..	2	2	..	..	2	2	2	2	..	..	..	..	..	
		Covelong	95	70	35	..	..	32	32	32	32	..	..	..	..	..	
Bellary	{	Merkanan	316	(a) 1,078	(a) 773	53	5	704	713	702	711	2	2	711	..	..	
		Total	436	1,358	945	62	9	808	817	805	814	3	3	814	..	..	
		Bellary	..	9	10	..	..	10	11	10	11	..	..	..	..	..	
		Hospet	..	(b) 8	(b) 8	..	..	4	4	3	3	..	..	..	..	..	
		Anantapur	..	21	21	..	..	19	19	19	19	..	..	..	..	..	
Arcoot	{	Penukonda	..	..	..	..	..	..	..	..	..	..	..	..	..		
		Markapur	..	50	51	..	1	50	51	49	50	..	..	..	..	..	
		Kurnool	..	1	1	..	..	..	..	..	..	..	..	..	..	..	
		Nandyal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Total	..	89	91	1	1	83	85	81	83	1	1	83	1	1	
Arcoot	{	Cuddapah	1	95	94	..	..	95	95	83	83	1	1	83	11	11	
		Madanapalle	1	26	24	..	..	24	24	24	24	..	..	..	..	..	
		Kempetall	..	21	24	..	..	17	18	16	17	..	..	..	..	..	
		Chittoor	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Vellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Arcoot	{	Arni	..	14	14	..	..	10	10	10	10	..	..	..	..	..	
		Salem	..	38	37	..	1	3	34	30	30	..	..	..	..	..	
		Hosur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Total	3	193	193	1	1	180	181	163	164	2	2	164	15	15	
		Arcoot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	

(a) Includes 2 cases with 2 persons written off. (b) Includes 3 cases with 3 persons written off.

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

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

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																		
Sub-division.		Circle.	Released by department.												Total disposed of.			
			Pending at the beginning of the year and since reported during the year.		I		II		III		IV		Total released after warning.				Sent for trial.	
					Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.			Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Cuddalore	{	Tindivanam	870	492	51	51	7	7	1	1	1	1	60	60	417	417	477	477
		Tirukkoyilur	459	342	13	13	37	37	..	..	1	1	51	51	286	286	336	337
		Cuddalore	810	556	32	32	34	34	1	1	9	9	76	76	467	467	543	543
		Villupuram	657	567	69	73	67	67	7	7	16	17	159	161	385	387	544	551
		Tranquebar	324	270	5	7	14	14	..	..	2	2	21	23	231	231	252	254
	Total	3,120	2,227	170	176	159	159	9	9	29	30	367	374	1,785	1,788	2,152	2,162	
Negapatam	{	Negapatam	2	1	..	..	..	..	..	..	..	..	..	..	1	1	1	1
		Vedranaiyam	18	15	1	1	1	1	2	2	1	1	5	5	10	10	15	15
		Adirampattanam	315	127	7	7	8	8	..	..	1	1	16	16	111	111	127	127
		Kattumavedi	307	176	3	3	4	4	..	..	1	1	8	8	168	168	176	176
		Nannilam	28	28	..	..	2	2	1	1	..	..	3	3	23	23	26	26
	Total	499	310	2	2	..	..	..	..	11	11	13	13	297	297	319	310	
Tinnevely	{	Total	1,169	657	13	13	16	15	3	3	14	14	45	45	610	610	655	655
		Morekolan	227	129	..	..	1	1	2	2	3	3	4	4	5	5	124	124
		Tuticorin	29	18	..	..	..	..	..	..	1	1	1	1	1	1	17	18
		Kayalpattam	11	11	..	..	2	2	..	..	1	1	3	3	8	8	11	11
		Kattanguli	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	269	160	..	..	3	3	2	2	3	3	8	8	9	9	150	158	

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

Sub-division.		DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.										DISPOSAL BY MAGISTRACY.											
		Undetected scrapings of salt-earth registered from 1st October 1898 and written off.				Total cases and persons dealt with including undetected cases and scrapings written off.				Balance remaining for disposal at the end of the year.				Pending trial on 1st January 1899, and sent up for trial up to 31st December 1899.				Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1899.	
		Cases.	Cases.	Persons.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
Cuddalore	Circle.	19	20	21	22	23	24	25	26	27	28	29	30	31									
		307	(a) 787	(a) 480	83	12	421	421	388	383	4	4	34	34									
		99	(b) 436	(b) 338	23	4	286	287	270	271	2	2	14	14									
		225	(c) 772	(c) 547	38	9	492	494	460	462	7	7	25	25									
		90	(d) 640	(d) 557	17	10	407	410	378	378	6	6	23	23									
Negapatam	Circle.	42	(e) 295	(e) 255	29	15	231	231	222	222	6	6	3	3									
		763	2,930	2,177	190	50	1,837	1,843	1,713	1,716	25	27	99	100									
		1	2	1	..	..	1	1	1	1	..	..	..	..									
		3	18	15	..	..	10	10	10	10	..	..	..	..									
		169	296	127	19	..	117	117	115	115	..	..	..	..									
Tinnevely	Circle.	107	283	176	24	2	23	23	161	161	..	..	7	7									
		..	26	26	2	..	302	302	301	301	..	..	1	1									
		176	486	310	13	..	..	..	..	..	..	..	..	..									
		456	1,111	855	58	2	621	621	610	610	..	..	10	10									
		79	207	129	20	..	138	138	133	133	..	..	5	5									
Tinnevely	Circle.	11	29	18	..	..	17	17	15	15	..	..	..	..									
		..	11	11	..	..	8	8	8	8	..	..	..	..									
		1	1	..	..	..	..	..	..	..	..	..	..	..									
		..	1	1	..	..	1	1	1	1	..	..	..	..									
		..	..	..	..	..	..	..	..	..	..	..	..	..									
Tinnevely	Circle.	91	249	160	20	..	164	165	157	157	2	3	5	5									
		Total ..																					
		..	..	..	..	..	..	..	..	..	..	..	..	..									
		..	..	..	..	..	..	..	..	..	..	..	..	..									
		..	..	..	..	..	..	..	..	..	..	..	..	..									

(a) Includes 3 cases with 1 person written off.

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

(c) Includes 4 cases with 4 persons written off.

(d) Includes 6 cases with 6 persons written off.

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

(a) Includes 3 cases with 3 persons written off.
 (b) Includes 1 case with 1 person written off.
 (c) Includes 4 cases with 4 persons written off.
 (d) Includes 6 cases with 6 persons written off.
 (e) Excludes 1 case with 1 person written off.

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

DISPOSAL BY OFFICERS OF THE DEPARTMENT.																		
Sub-division.		Circle.	Released by department.															
			Pending at the beginning of the year and since reported during the year.		I		II		III		IV		Total released after warning.		Sent for trial.	Total disposed of.		
			Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Trichinopoly	Palni	9	8			1	1					1	1	6	6	7	7	
	Madura	4	4									3	3	1	1	4	4	
	Sivaganga	320	161			18	18					18	18	140	140	158	158	
	Tanjore	751	497	18	18	8	8					28	28	465	465	493	493	
	North Trichinopoly	843	760	15	15	15	15					31	32	708	708	740	740	
	South	556	270	2	2	17	17	1	1			21	21	240	240	243	261	
	Erode	57	57	3	3							3	3	64	64	57	57	
	Coimbatore	6	6												6	6	6	6
	Bhavani	4	4										1	1	2	2	3	3
	Total	2,550	1,767	39	40	59	59	1	1	7	7	106	107	1,622	1,625	1,728	1,732	
Calicut	Palghat	296	131	4	4	3	3	17	17	5	5	29	29	92	92	121	126	
	Ponnani	23	10			1	1					1	1	9	9	16	16	
	Calicut	1,647	424	44	51	14	14	1	1			45	52	350	350	395	402	
	Tellicherry	708	142			90	90					15	15	103	103	118	118	
	Mangalore	427	131									95	103	27	27	122	130	
	Udupi	4	4												4	4	4	4
	Cochin Frontier																	
	Total	3,100	842	48	55	109	109	18	18	10	18	185	200	585	590	770	790	
	Madras Town Circle	1																
	Grand Total	16,769	9,167	465	487	776	791	41	45	111	130	1,393	1,463	7,486	7,523	8,879	8,975	

APPENDIX N—cont.
Statement of Offences against the Salt Laws in the Madras Presidency in the year 1899—cont.

Sub-division.	Circle.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.									
		Undetected scrapings of salt-earth registered from 1st October 1898 and written off.					Total cases and persons dealt with including undetected cases and scrapings written off.				
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Trichinopoly	Palni	1	8	1	1	1	1	1	1	1	1
		1	8	1	1	1	1	1	1	1	1
Trichinopoly	Madura	150	150	10	10	10	10	10	10	10	10
		245	245	12	12	12	12	12	12	12	12
Trichinopoly	Tanjore	71	71	31	31	31	31	31	31	31	31
		227	227	68	68	68	68	68	68	68	68
Trichinopoly	South	57	57	6	6	6	6	6	6	6	6
		6	6	4	4	4	4	4	4	4	4
Trichinopoly	Erode	6	6	6	6	6	6	6	6	6	6
		6	6	6	6	6	6	6	6	6	6
Trichinopoly	Coimbatore	694	2,428	122	122	29	29	1,639	1,639	1,643	1,643
		694	2,428	122	122	29	29	1,639	1,639	1,643	1,643
Trichinopoly	Bhavani	117	117	56	56	3	3	104	104	109	109
		6	6	10	10	9	9	361	361	361	361
Trichinopoly	Palghat	913	1,369	408	408	21	21	110	110	110	110
		295	295	413	413	23	23	29	29	29	29
Trichinopoly	Tellicherry	222	222	130	130	1	1	6	6	6	6
		222	222	130	130	1	1	6	6	6	6
Trichinopoly	Cochin Frontier	1,553	2,396	794	794	48	48	618	618	623	623
		1,553	2,396	794	794	48	48	618	618	623	623
Trichinopoly	Total	1	1	1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1	1	1
Trichinopoly	Madras Town Circle	6,119	16,039	9,008	9,008	159	159	7,761	7,761	7,766	7,766
		6,119	16,039	9,008	9,008	159	159	7,761	7,761	7,766	7,766
Trichinopoly	Grand Total	16,770	9,168	466	488	777	792	42	46	112	131
		16,770	9,168	466	488	777	792	42	46	112	131

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

STATEMENT showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1899-1900.

(a) The difference between the figures in this column and those in the statement in paragraph 70 has not been satisfactorily explained. The matter is under correspondence.

APPENDIX O—cont.

Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1899-1900—*cont.*

Sub-division.	Circle.	Number of appli- cations for salt at the reduced rate.	Weight of fish brought to be cured.	I. MDS. S.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	EXPENDITURE.				Total.		
								Buildings.		Establishment.	Contingencies.			
								New works.	Repairs.					
Nellore ..	Patala ..	{ 1899-1900 ..	547	2,883 0	295 30	147 12 4	8-43	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	240 15 0	
		{ 1898-99 ..	740	3,860 23	483 10	241 10 11	10-30	53 1 0	40 0 0	180 0 0	20 15 0	290 15 0		
		{ 1899-1900 ..	2,160	3,788 30	450 30	227 14 6	9-79	77 3 7	108 2 0	640 0 0	22 10 6	748 0 1		
		{ 1898-99 ..	2,087	4,927 17	580 19	297 12 0	9-69	..	60 14 4	540 0 0	128 8 0	729 8 0		
		{ 1899-1900 ..	6,353	14,636 30	1,667 31	803 12 0	10-50	135 0 0	144 11 10	903 8 11	173 9 3	1,326 14 0		
		{ 1898-99 ..	8,242	23,208 17	3,620 13	1,312 14 3	10-70	..	210 5 11	835 13 9	256 3 8	1,320 8 3		
		{ 1899-1900 ..	4,231	6,450 32	807 28	311 14 2	12-19	..	8 0 0	176 10 0	45 11 0	220 8 3		
		{ 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		
		Total ..	13,291	26,747 12	3,421 29	1,491 5 0	10-52	212 3 7	270 13 10	1,800 3 2	263 0 9	2,546 5 4		
			17,503	40,206 13	5,351 34	2,332 9 2	10-95	53 1 0	277 0 9	1,755 13 9	497 1 4	2,583 0 10		
Madraset ..	Tiruvallur ..	{ 1899-1900 ..	11,388	18,851 27	2,444 23	537 12 6	10-67	..	83 0 0	888 0 0	140 13 2	1,111 13 2		
		{ 1898-99 ..	14,189	24,352 15	3,146 10	1,204 7 6	10-63	..	98 0 11	839 0 0	166 7 11	1,097 8 10		
		{ 1899-1900 ..	2,165	4,647 29	511 33	260 7 5	9-06	..	26 5 1	280 14 5	26 8 3	337 11 9		
		{ 1898-99 ..	2,634	4,398 16	640 18	325 5 9	12-00	..	25 7 0	276 0 0	37 15 3	339 6 8		
		Total ..	13,543	28,499 16	2,959 16	1,198 3 11	10-35	..	119 5 1	1,168 14 5	161 5 5	1,449 8 11		
			16,823	26,740 31	3,766 28	1,529 13 3	10-84	..	123 7 11	1,115 0 0	198 7 2	1,436 15 1		
		Cuddalore ..	Cuddalore ..	{ 1899-1900 ..	837	2,157 17	370 0	135 0 6	10-29	..	24 9 6	120 0 0	41 13 6	186 7 0
				{ 1898-99 ..	675	1,098 20	323 35	111 15 0	10-84	..	..	120 0 0	29 8 10	149 8 10
				{ 1899-1900 ..	2,213	4,701 20	680 0	310 6 2	10-85	..	47 13 1	300 0 0	25 2 3	372 14 4
				{ 1898-99 ..	2,561	5,197 22	664 5	332 1 0	10-61	..	8 1 1	300 0 0	24 9 9	332 10 10
Total ..	2,150			6,858 37	890 0	445 6 8	10-37	..	72 5 7	430 0 0	66 15 9	559 5 4		
	3,235			6,896 2	888 0	444 0 0	10-69	..	8 1 1	420 0 0	54 2 7	482 3 8		
Negapatam ..	Negapatam ..			{ 1899-1900 ..	543	959 13	143 33	89 11 9	12-34	..	145 7 3	6 3 2	151 10 5	151 10 5
				{ 1898-99 ..	838	1,347 30	199 22	124 11 6	12-18	..	40 9 7	134 6 9	198 12 0	380 12 4
				{ 1899-1900 ..	3,507	3,724 3	680 36	347 10 0	12-04	..	..	317 3 2	79 14 8	397 1 10
				{ 1898-99 ..	2,535	3,619 3	696 16	354 5 10	11-55	..	96 14 4	284 9 4	87 8 6	479 0 2
		{ 1899-1900 ..	4,916	26,311 32	3,693 8	1,696 11 9	11-65	..	189 14 7	655 0 0	343 10 11	1,050 9 6		
		{ 1898-99 ..	4,363	22,332 17	3,265 15	1,538 13 5	12-03	..	12 11 4	615 14 3	286 14 5	915 8 0		
		{ 1899-1900 ..	986	3,083 17	513 35	268 7 4	13-71	..	..	108 0 0	50 13 4	168 13 4		
		{ 1898-99 ..	739	1,770 19	321 2	161 8 3	14-92	..	75 3 3	108 0 0	32 4 10	216 8 1		
		{ 1899-1900 ..	1,130	5,640 6	1,121 26	561 3 6	16-36	..	17 0 0	307 11 8	119 15 9	444 11 6		
		{ 1898-99 ..	925	6,077 20	1,048 30	524 14 9	14-19	..	..	286 3 2	110 13 0	397 0 2		
Total ..	10,692	39,717 31	6,163 20	2,953 13 4	12-75	..	199 14 7	1,403 6 1	609 9 10	2,312 14 6				
	9,700	36,146 34	5,531 0	2,704 5 9	12-95	..	225 6 6	1,446 1 6	716 4 9	2,387 12 9				

APPENDIX O—cont.

Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1899-1900—cont.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	EXPENDITURE.				Total.
							Buildings.		Establishment.	Contingencies.	
							New works.	Repairs.			
Tinnevely.	Morebalem	{ 1898-1900 ..	6,366	1. MDS. 38,667 5	RS. A. P. 2,087 12 11	LR. 11-60	RS. A. P. ..	RS. A. P. 568 0 0	RS. A. P. 989 4 8	RS. A. P. 1,517 4 8	
		{ 1898-99 ..	6,094	25,323 29	4,156 19	2,081 15 4	13-24	..	567 0 0	682 6 5	1,325 10 0
		{ 1898-1900 ..	4,881	14,399 25	1,776 36	806 11 5	10-15	..	240 0 0	344 15 6	644 9 7
		{ 1898-99 ..	4,657	10,193 27	1,257 32	593 9 4	10-15	..	278 5 2	214 15 6	512 1 0
		{ 1898-1900 ..	2,002	12,946 32	1,809 20	1,043 12 3	11-50	..	609 15 3	263 6 2	763 5 5
	Kayalpattam	{ 1898-99 ..	1,794	10,613 20	1,486 28	864 1 11	11-52	..	463 4 7	107 7 3	630 11 10
		{ 1898-99 ..	2,888	18,241 34	3,394 26	1,900 7 4	15-31	..	627 12 11	480 4 8	1,158 15 0
		{ 1898-99 ..	1,403	7,431 10	1,318 6	718 2 3	14-59	254 0 2	604 14 1	211 13 10	1,138 13 7
		{ 1898-1900 ..	15,607	88,256 16	13,150 33	6,847 11 11	12-15	..	1,335 12 2	2,037 15 1	4,084 2 8
		{ 1898-99 ..	13,948	54,061 6	8,219 35	4,267 12 10	12-51	251 0 2	1,903 7 10	1,276 11 0	3,607 4 5
Calicut ..	Udipi	{ 1898-1900 ..	8,047	143,259 26	21,746 27	13-49	178 9 8	138 4 0	1,181 1 0	1,178 6 8	2,674 4 4
		{ 1898-99 ..	6,134	82,686 4	11,722 3	4,384 3 2	11-66	..	1,322 14 8	834 7 7	3,482 4 10
		{ 1898-1900 ..	9,120	89,782 3	11,631 31	4,696 9 2	10-86	310 1 6	1,558 12 4	941 11 11	3,178 6 2
		{ 1898-99 ..	5,652	48,120 2	6,230 8	2,595 1 8	10-65	589 11 7	1,265 3 8	618 8 4	2,656 7 5
		{ 1898-1900 ..	27,399	171,202 21	22,582 30	9,582 13 0	10-86	..	2,446 5 4	1,746 0 9	4,291 0 0
	Mangalore	{ 1898-99 ..	21,069	120,749 32	16,594 10	15,304 4 0	10-82	..	2,662 10 8	1,281 1 7	3,983 11 3
		{ 1898-1900 ..	16,394	106,865 20	20,721 20	12,589 8 0	10-25	..	3,018 10 8	2,642 3 7	6,048 3 5
		{ 1898-99 ..	12,526	98,577 8	12,580 5	12,589 2 0	10-51	..	3,636 8 0	1,274 5 6	4,810 13 6
		{ 1898-1900 ..	83,265	531,672 18	71,495 15	71,495 6 0	11-06	323 12 8	9,508 10 6	5,548 0 7	15,918 1 0
		{ 1898-99 ..	42,693	361,180 11	51,327 5	61,327 2 0	11-69	..	8,569 1 6	5,641 4 10	14,110 0 4
Total ..	{ 1898-1900 ..	116,335	1,102,282 8	148,188 3	124,717 5 0	11-06	811 7 10	17,713 7 10	11,954 6 6	32,109 14 11	
	{ 1898-99 ..	87,964	711,313 17	97,762 31	87,762 9 10	11-31	889 11 7	17,566 6 6	9,547 11 10	28,048 11 4	
	{ 1898-1900 ..	383,268	1,486,494 0	191,994 14	1,05,494 9 3	10-62	1,069 11 5	30,944 11 2	17,188 14 6	52,233 9 8	
Total, Madras Presidency.	{ 1898-99 ..	283,745	1,050,857 10	138,655 31	1,00,876 14 4	10-85	896 12 9	30,411 11 11	14,636 2 7	48,290 14 10	

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 227, dated 30th August 1900:—

The Hon'ble Mr. J. THOMSON.

Resolution—No. 227, dated 30th August 1900.

The Board begs to submit to Government its report on the Administration of the
Salt Revenue in the Madras Presidency for 1899-1900.

(True Extract.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

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

Copy to Deputy and Assistant Commissioners and the
Accountant-General, each with a copy of the report.

ORDER—No. 1262, Revenue, dated 22nd December 1900.

Separate Revenue No. 210.

With its Proceedings read above,
the Board of Revenue submits its report
on the administration of the Salt Revenue
during the year 1899-1900.

2. *Establishments.*—The sanctioned strength of the subordinate establishments at
the end of the year consisted of 10,967 officers and men costing Rs. 18,41,332 per
annum, the changes effected during the year resulting in the abolition of 57 hands
and in the reduction of the cost by Rs. 997.

Excluding the abkari establishments employed in the Collectors' and taluk
offices, the subordinates under the direct control of the department numbered 10,656.
The total number of punishments awarded was 3,062, a decrease of 39 as compared

with the preceding year. The major punishments fell from 910 to 745. Fifty-three appeals were disposed of by the Board of Revenue, of which only seven were wholly or partially successful.

3. *Factories and depots.*—Two factories, Kumblimedu and Kandadu, the latter temporarily, were closed. The number available for salt manufacture at the end of the year was 68, 23 for sale to Government, and 45 for general sale. Of these, 61 factories were worked, the area under manufacture being 10,515 acres against 7,291 acres in the preceding year. The total outturn of the season amounted to 7,321,692 maunds, an increase of 465,155 maunds as compared with 1898–99. The Oriental Salt Company's special process of manufacture was continued at the Naupada, Karasa and Jagannaikpur factories. The quantity treated by this process was 206,995 maunds, the quantity of sifted and crushed salt educed being 24,722 and 145,442 maunds respectively. This gives one maund of the former to every six maunds of the latter.

4. (a) *Receipts and issues.*—The imports by sea rose from 1,170,560 maunds to 1,219,247 maunds, nearly the whole of which came from the Bombay Presidency. Including the imports, the total stock of salt available for consumption amounted to 19.33 million maunds. The quantity issued aggregated 9,402,312 maunds against 9,014,565 maunds in 1898–99. The increase occurred under all heads except sale to the French Government; issues for home and inland consumption increased by 227,000 maunds, for fish-curing by 53,300 maunds, and for export by 118,000 maunds. Singapore and Penang took 516,000 maunds, or 1,54,000 maunds more than in the previous year.

(b) *Stocks.*—The stock of salt at the East Coast factories at the end of the year fell to 8.9 million maunds equivalent to 14.6 months' consumption as against 10.4 million maunds at the end of 1898–99. It was, however, ample everywhere, except in the factories of the Cuddalore Sub-Division, where the supply was sufficient for 4.2 months only. But these factories supply only a small local market.

(c) *Wastage.*—The wastage discovered during the year amounted to 567,981 maunds, being 6.5 per cent. of the stored contents of the heaps sold out. The average rate was high in the Chingleput and Masulipatam Sub-Divisions, and is ascribed to the age of the heaps and damage by rain.

5. *Excise system*—(a) *Capitalists and licensees.*—The number of factories worked independently of capitalists and of those under special leases remained the same as in the previous year, twelve and four, respectively. In the remaining twenty-nine factories the majority of licensees manufactured under agreements with companies or capitalists. The licensees of the Covelong factory entered into a contract with the Oriental Salt Company undertaking to sell their salt for a period of seven years from January 1900. In none of the twenty-nine factories, however, was manufacture restricted in view of raising prices.

(b) *Prices of Excise salt.*—The average factory price for the Presidency was As. 3–3.2 per maund, a decrease of two-tenths of a pie as compared with the price in 1898–99. At the Naupada, Karasa and Jagannaikpur factories controlled by the Oriental Salt Company, the prices ranged from As. 5–3.6 to As. 6–9.3 per maund; but these figures are understood to represent the prices realized at their inland depots and to include the cost of transport from the factories and other incidental charges. Excluding these prices, the Presidency average was As. 3–0.3 a maund, which is nearly the rate at which Government salt is generally sold. Taking the factories individually, the average price exceeded As. 4 a maund in nine factories against thirteen in the preceding year. It continued to be high at the Cuddalore, Manambadi, Naidavasal and Negapatam factories which are situated at a distance from a controlling Government factory. The average district price in retail transactions varied from Rs. 2–13–4 per maund in Tinnevely to Rs. 3–15–4 per maund in Ganjam and was not excessive.

6. *Competition of Bombay salt.*—Excluding Malabar and South Canara, which consume exclusively Bombay salt imported by sea, Salem and Coimbatore are the only districts to which this salt is consigned in large quantities. The imports through Malabar into Salem and Coimbatore have steadily declined since 1896–97 and in 1899–1900 stood at 325,009 maunds, a decrease of 65,362 maunds as compared with that year. On the other hand, the consignments by rail into Mysore, Anantapur,

Bellary and Kurnool varied but little from the figures for the previous year, being 599,324 maunds in 1898–99 as compared with 610,802 maunds. In view of meeting the competition of Bombay salt, experiments in the manufacture of light salt have been in progress from the season of 1899, which have proved that it is practicable to turn out salt as light as the Bombay product and with a composition virtually identical.

7. *Quality of salt.*—Both Government and Excise salt deteriorated slightly in average quality, the percentage of sodium chloride which they contained being 94.4 and 93.7, respectively, against 94.7 and 93.8 in the preceding year. The range was considerable, from 96.4 to 92 per cent. at Government factories and from 96.3 to 91 per cent. at Excise factories. The specially treated salt of the Oriental Salt Company showed a high percentage of sodium chloride, 96.4 in crushed salt and 97.4 in sifted salt; but, as pointed out in paragraph 90 of the report, salt with a percentage of 96 or over was manufactured by the ordinary method in four Government factories and one Excise factory. The light salt specially made at Karambalam contained only 93.9 per cent. of sodium chloride, but was not inferior to the average Bombay salt.

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

	1897–98.	1898–99.	1899–1900.
	LB.	LB.	LB.
I. For the Presidency including Mysore and Coorg, but excluding the three northern districts.	16.46	16.09	16.37
II. For the West Coast districts and Mysore and Coorg.	13.24	12.34	12.80
III. For item (I), minus (II)	17.67	17.39	17.60
IV. For Pudukkottai territory	12.05	10.83	10.79

The rates in the last column of the table are calculated on the population of 1891. Making the normal allowance for the annual increase of population since that year, the consumption in the area included under III in the table was found to be at the rate of 16.14 lb. per head as compared with 16.10 lb. in the previous year. The rates generally advanced everywhere. With regard to the low consumption in Pudukkottai it was explained by the Dewan that the calculation did not take into account the salt transported to the northern part of the State from Tanjore and Trichinopoly. The question of making arrangements for the registration of all the salt entering the State has been engaging his attention.

9. *Financial results.*—The gross revenue amounted to Rs. 1,85,50,392, a decrease of Rs. 14,33,738 on the receipts of 1898–99, due chiefly to variations in credit transactions. Deducting the duty on salt exported by sea and rail from this Presidency and adding the duty on salt imported from other places, the total revenue was Rs. 197.28 lakhs against Rs. 212.49 lakhs of the preceding year. The charges debitable to "Salt" being Rs. 19,14,195, the net revenue of the year was Rs. 178.14 lakhs.

10. *Measures for the protection of the revenue.*—Including cases pending at the beginning of the year, the number of persons charged with breaches of the Salt laws was 9,167, being a decrease of 1,284 as compared with the previous year, which is satisfactory. One hundred and thirty persons were released departmentally as having factory. The number of persons released for other causes was 1,323 and 7,523 were sent for trial before the Magistracy. The number of persons who underwent trial was 7,437, of whom 63 persons were acquitted. The offences brought to trial were mainly contraventions of the provisions relating to earth salt and salt earth; and accounted for over 80 per cent. of the cases. These were most numerous in the Trichinopoly and South Arcot districts, where about 1,000 in the former and 2,000 in the latter were charged.

11. *Fish-curing.*—The number of yards available for curing fish was 129 as in the preceding year. The weight of fish brought to be cured was 54,605 tons, the highest figure reached during the past eight years. The receipts and charges on account of fish-curing amounted to Rs. 1,52,455 and Rs. 1,33,969, respectively, leaving a net gain of Rs. 18,486.

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12. His Excellency the Governor in Council cordially concurs with the Board in their commendation of Mr. Deputy Commissioner Merriman's work and services. His Excellency the Governor in Council has also much pleasure in recording his satisfaction with the efficient administration of the department by the Honourable Mr. Thomson.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 1262A.

Copy to the Government of India, Finance and Commerce Department.

(Signed) N. E. MARJORIBANKS,
Under Secretary to Government.

