REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1900-1901.

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY

FOR 1900-1901.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

The Hon'ble Mr. J. Thomson, First Member of the Board of Revenue, continued to be in charge of the administration of the Salt Revenue throughout the year, except for the period between the 7th April 1900 and 3rd July 1900, when he proceeded on privilege leave, handing over charge to Mr. Hammick.

Secretary to the Commissioner.

2. Mr. N. S. Brodie, who, on return from furlough towards the latter part of 1899–1900, resumed charge of the office of Secretary, held it until the 5th April, when he was relieved by Mr. C. G. Todhunter. The latter officer remained in charge up to 5th November 1900, when his services were temporarily placed at the disposal of the Government of India for employment in the Kashmir State. Mr. R. A. Graham, who relieved him on the 6th November 1900, remained in charge till the close of the year.

Deputy Commissioners.

3. Excepting the first eight days of April, when the charge of the division was held by Messrs. C. G. Todhunter and W. C. F. Leggatt for five days and three days, respectively, the Northern Division was in the charge of Messrs. R. A. Graham and Bryce McMaster, the former from 9th April 1900 to 3rd November 1900 and the latter during the rest of the year. Messrs. W. C. F. Leggatt, J. H. Merriman, Bryce McMaster and E. L. Millett were in charge of the Central Division for the periods shown in the margin. The Southern Division was under the charge of Mr. Bryce McMaster until 22nd June 1900, when he was relieved by Mr. W. A. Fowler, who held charge of the division for the rest of the year.

Name of officer.	Period.	
	From	To
Mr. W. C. F. Leggatt.	1st Apl. 1900	19th Apl. 1900.
,, J. H. Merriman ..	20th ,, ,,	8th Aug. ,,
,, Bryce McMaster ..	9th Aug. ,,	29th Oct. ,,
,, E. L. Millett ..	30th Oct. ,,	31st Mar. 1901.

B.—Administrative Changes.

Amalgamation of the Customs with the Salt and Abkári Department—G.Os., No. 226, Revenue, dated 12th March 1900, and No. 808, Financial, dated 20th August 1900.

4. The most important feature of the year was the amalgamation of the Customs with the Salt and Abkári Department, as a result of which Collectors were relieved of direct control over customs matters, and the Collector of Sea Customs, Madras, was made Chief Customs Officer for all ports in the Presidency. The executive superior establishments at the ports, except the Madras Custom House, were with reference to their pay graded either as Assistant Inspectors or Sub-Inspectors so as to facilitate the transfer of men from the Salt and Abkári to Customs and *vice versâ* and from one port to another.

Appointment of a Superintendent of Trade Statistics—Government of India letter No. 1750-Ex., dated 11th April 1900.

The revision of the establishment employed in the compilation of trade statistics was also taken up in this connection and a system similar to that in force in Calcutta was introduced from 1st April 1900. This involves the concentration in a central bureau of the compilation of all accounts for the Presidency daily for the chief ports and weekly and monthly for the rest. The work is supervised by the Collector of Customs, Madras, assisted by a Superintendent of Trade Statistics of the grade of Assistant Commissioner. The establishments employed in the Board's own and Collectors' offices were absorbed in the new Statistical department of the Collector's office.

Creation of two circles—Kasaragod and Cheyur—and the abolition of the Tindivanam Circle—G.Os., No. 831, Revenue, dated 16th August 1900, and No. 1136, Revenue, dated 8th November 1900.

5. The Mangalore Circle had for sometime been found too heavy a charge for one Inspector and it was realised that no other arrangement than its division into two could afford the Inspector sufficient relief. Sanction was therefore obtained during the year for the creation of a new circle called the Kasaragod Circle. The opportunity was also taken to obtain sanction for an Assistant Inspector for employment exclusively in the supervision of fish-curing yards on the West Coast.

Experience having shown that the Merkanam Circle (consisting as it did of five salt stations and an important taluk, the toddy revenue of which was far greater than that of either the Tindivanam or the Tirukkóyilúr Circle) was too heavy a charge for one Inspector, while the two circles referred to above did not pay for the additional establishments granted to them on the introduction of the tree-tax system, a re-arrangement of the limits of these circles was ordered, which was in effect the creation of a new circle called the Cheyur Circle and the abolition of the Tindivanam Circle. The taluks comprising the last named circle were distributed between the Tirukkóyilúr and new Merkanam Circles, the circle limits being at the same time made conterminous with district boundaries.

Grading of the First Assistant of the Board (Separate Revenue), with Inspectors—G.O., No. 1004, Revenue, dated 2nd October 1900.

6. In view of the large increase of work that had been thrown on it since it was last reorganized in 1887–88, some minor additions both to the number and pay of the clerical staff of the Board's office were sanctioned. The Head Clerk and Head Accountant, who was in charge of the Salt and General Section, was styled First Assistant and graded as an Inspector. The Head Clerk and Head Accountant, who was in charge of the Abkári Section, was styled Second Assistant and his pay raised to Rs. 250.

Transfer of audit work from the Board's to the Accountant-General's office—G.O's., No. 318, Revenue, dated 7th April 1900 and No. 544, Revenue, dated 2nd June 1900.

7. The proposal of the Accountant-General to relieve the Board of the post audit of the salary, establishment and abstract contingent bills of officers of and below the rank of Inspector and of the maintenance of the connected audit registers was accepted and it was further agreed that he should send his objection statements and audit slips thereon direct to the officers concerned instead of, as at present, through the Board. A clerk on Rs. 40 was given up in this connection from the establishment of the account section.

Status of the second clerks of Assistant Commissioners' offices raised—G.O., No. 226, Revenue, dated 12th March 1900.

8. The status of the second clerks of the Assistant Commissioners' offices was raised by increasing their pay from Rs. 30 to Rs. 50 so as to attract men fit to take up the Head Clerk's place at any time.

Opening of the Naupada extension by the Oriental Salt Company (Limited)—G.O., No. 746 (Confidential No. 102), Revenue, dated 27th July 1900.

9. The Oriental Salt Company (Limited) who had been buying salt from the Excise licensees of the Naupada Factory under agreements entered into with the latter desired to have a factory of their own and accordingly applied for and were granted for the purpose of salt manufacture a block of land to the south-west of the existing factory on the following terms:—

(i) That the Company shall pay rent for the land to be assigned at Rs. 1-8-0 per acre, the rent being subject to periodical revision;

(ii) that the Government shall be at liberty to resume the land on the cessation of manufacture by the Company;

(iii) that, without the consent of the Government, the Company shall not transfer the land to any other Company or person.

The Company were put in possession of the land from the 28th September 1900 and arrangements are being made for the execution of the necessary lease deed.

CHAPTER II.—LEGISLATION.

No change in legislation.

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

CHAPTER III.—ESTABLISHMENTS.

Sanctioned strength of establishments as it stood on 31st March 1901.

11. Details of the sanctioned strength of the combined Salt, Abkári and Customs Department, as it stood at the end of 1900–1901, 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. An abstract of the above showing the sanctioned strength of the subordinate establishments of the department with the changes made in it during the year is appended to this report (*vide* Appendix B).

Punishments imposed on departmental officers.

12. Appendix C shows the number of punishments imposed on the subordinate officers of the department. It will be seen therefrom that there was a palpable falling off in the percentage of punishments to the total strength as compared with the previous year and that more than half of the total number of punishments were stoppages of pay for "absence without leave," almost wholly among menials.

Resignations.

13. One hundred and twenty-six officers (including six Sub-Inspectors and seventeen clerks) resigned their appointments against 159 officers (including six Sub-Inspectors and fourteen clerks) in the preceding year. Of those who resigned this year, eighteen did so with a view to taking up appointments in other departments.

Appeals.

14. Fifty appeals presented to the Board by its subordinate officers against punishments imposed on them were disposed of, thirty-one of the appellants being Sub-Inspectors, six clerks and thirteen menials. In eight of the appeals the decision of the lower authorities was reversed, in one it was modified, and in three enhanced. In the remaining thirty-eight cases the punishments were confirmed.

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

15. No new factories were opened during the year under report, the only changes worth mentioning under this head being the closure of a portion of one of the existing factories and the extension of the area of three others.

Closure of Pulidiwak and extension of Attiput factory (G.O., No. 100, Revenue, dated 9th February 1901).

16. Owing to the continued prevalence of fever of a most severe type in the Pulidiwak village, it was found necessary to abandon the northern portion of that factory about 930·35 acres in area, of which, however, only one-eighth was actually used for manufacture. The remaining 677·13 acres were attached to the Attiput factory which they adjoin.

Ganjám and Naupada extended.

17. The extension of the Naupada factory is referred to in paragraph 9 *supra*, and the Ganjám factory was also extended so as to meet the large and increasing demand on it from the Central Provinces.

Resumption of Surlá excise factory.

18. The licensees of the Surlá excise factory having failed to manufacture salt in the seasons of 1899 and 1900, their licenses were cancelled and their pans resumed under section 27 of the Madras Salt Act. As a matter of grace, the Board offered the pans to the original holders under modified excise licenses, but the offer was refused, and as it was necessary to store as large a stock of salt as possible in the north, orders were given for the issue of temporary licenses for the season of 1901 for the manufacture of salt for sale to Government.

Change of Penugudura Extension No. II from monopoly to modified excise.

19. Experience has shown that the Penuguduru extension No. II is not capable of producing salt suitable to the market, and it was decided not to retain it as a monopoly factory, but the licensees were permitted from the season of 1901 to manufacture salt for general sale under modified excise licenses.

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

20. Excluding Pulidiwak and Kandadu (temporarily closed) and counting Kudikadu, for which an Assistant Inspector has been sanctioned for eight months annually, as a separate factory, there were 21 Government salt factories, with an area of 8,517 acres, and 47 Excise factories, with an area of 8,489 acres, fit for salt manufacture, though out of these areas 2,250 acres in Government factories and 1,550 acres in Excise factories were not actually held on license. There was manufacture, however, in only 20 Government and 42 Excise factories and the areas actually worked in them were severally 5,461 and 5,371 acres. The season was generally favourable except in the two southernmost sub-divisions of the Presidency where, owing to the late commencement of operations and rain in April, May, July and August, manufacture was very much retarded. Only six factories were left unworked in 1900 against eight in the preceding season, and the general result was a large increase in the total outturn.

District.	Station.
Government.	
Ganjám ..	.. Surlá Extension.
Excise.	
Ganjám ..	.. Surlá.
Gódávari ..	.. Penuguduru Extension No. II.
Nellore ..	.. Tada.
Chingleput ..	.. Cheyur.
Tinnevelly ..	.. Kulasékarapatnam.

Total outturn for a series of years compared.

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

Years.	I. MDS.
1890 ...	8,723,342
1891 ...	9,783,358
1892 ...	9,244,450
1893 ...	7,337,580
1894 ...	9,037,198
1895 ...	8,832,093
1896 ...	9,488,541
1897 ...	6,569,566
1898 ...	6,856,537
1899 ..	7,321,692
1900 ...	8,772,140

Total Excise manufacture.

22. The quantity of salt manufactured under what is ordinarily called the Excise system was 5,552,572 maunds against 4,978,097 maunds in the previous year. There was a general increase except in Kistna, Nellore and Tinnevelly, in the first of which districts the decrease was due to the bulk of the licensees of the Manginapudi factory not manufacturing salt during the year under the terms of their agreements with the capitalists. In Nellore it was due to the absence of manufacture at Tada and in most of the pans of the old Krishnápatnam factory on account of the large stocks in hand and to the early closure of manufacture in the pans attached to one of the platforms of the Pakala factory owing to want of storage space. In Tinnevelly it was due, as stated above, to unseasonable rain

during the months of manufacture. The total outturn given above is inclusive of the quantities manufactured in the Jagannaikpur, Manambadi and Arumuganéri factories which are held on leases by the firms noted in the margin. The conditions of the licenses issued to them are the same as those of the excise license except that the license is only for a fixed period terminating with the lease, and that the lessees have, during the currency of the lease, to bear the entire cost of all the works in the factory excepting the officers' quarters. In the Naupada, Karasa, Jagannaikpur and Covelong factories, the Oriental Salt Company have continued the process of manufacture described in paragraph 21 of the Administration Report for 1897–98 and the results of the operations with the company's machinery in these factories are shown below :—

Factory.	Lessees.
Jagannaikpur	Messrs. Hall, Wilson & Co.
Manambadi	,, Parry & Co.
Arumuganéri and Kulasékarapatnam.	The late Dr. Dhanakoti Raju.

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
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	
Naupada	176,160	21,002	134,758	2,915	17,485	9·9
Karasa	19,222	1,002	13,672	2,722	1,826	9·5
Jagannaikpur	91,202	7,203	68,426	5,572	10,001	10·9
Covelong	76,900	21,928	39,738	4,105	11,129	14·5

The high wastage in Jagannaikpur is stated to be due to the large quantity of dirt in the salt treated; most of this dirt remained as mud in the tanks used for making brine, and was finally allowed in the last quarter of the year to run out without being weighed. The high wastage in Covelong has not been explained, but it is probably due to the fact that 1900–1901 was the first year in which salt was treated in that factory.

Relations between licensees and capitalists.

23. Of the 47 excise factories referred to in paragraph 20 *supra*, the licensees of Bimlipatam, Nizampatam, Tada, Vadasamanjeri, Neidavasal, Tranquebar, Theethandathanam, Vattanam, Morekolam, Mutturagunádapatnam, Keranur and Kuttanguli worked independently and those of Jagannaikpur, Manambadi, Arumuganéri and Kulasékarapatnam, worked under special leases. The heavy cess at the Magilankottai factory drove some of its licensees into the hands of capitalists.

24. The changes in the number of dependent licensees were not great in any of the excise factories; but the number dependent on the Oriental Salt Company rose at Naupada from 139 to 1[illegible]1 and at Covelong from 222 to 225. The increase in the former factory was in spite of the reduced rate of kudivaram granted and is reported to be due to the anxiety of the licensees to get into the company's favour before its new extension (paragraph 9 *supra*) is brought into proper working order. At Negapatam the increase in the number of dependent licensees from 69 to 82 appears to be due to the entrance of fresh capitalists into the trade. The Perianatchi Salt Company referred to in paragraph 23 of the Administration Report for 1899–1900 as working in the Tuticorin Circle was dissolved during the year and in its place another small company sprang up, but only lasted a short time. The firm of Messrs. A. R. Hajee Fakir Mahomed Sait & Sons secured the adhesion of 23 more licensees of the Arasadi and Tuticorin factories. The capitalists placed no restriction on the quantity to be produced except at Manginapudi where the licensees are bound to manufacture only every alternate year.

Monopoly manufacture.

25. The quantity manufactured under the monopoly system in the season of 1900 was 3,219,568 maunds against 2,343,595 maunds in 1899. This large increase was partly due to the fact that only one Government factory was left unworked against five in the preceding year but more to the strenuous efforts made in the northern factories to acquire as large a stock as possible to meet the increased demand from Orissa and the Central Provinces, and to the favourable character of the season.

Results of the experiment of producing light salt under the Bombay system.

26. As reported in paragraph 25 of the Administration Report for 1899-1900 Mr. Merriman was deputed early in 1900 to make enquiries regarding the methods of manufacture in Bombay. His report was not submitted early enough to allow those methods to be introduced in the season of 1900 in their entirety; but some attempt was made to follow them in Karambalam, Attiput and Sevandakulam. As no satisfactory conclusion could be drawn from these experiments, Government ordered their continuance on the lines sketched by Mr. Merriman and they are being tried in the current season in the above factories and also in Vallur and Adirampatnam.

27. The damage caused by rain to salt on the drying grounds was greater than in the preceding year—74,232 maunds against 71,735 maunds chiefly in the Tinnevelly sub-division. Rejections of salt either before or after estimation were nowhere excessive. Even in Chinna Ganjám where they are generally high they were only 17,828 maunds or 5·2 per cent. of the total outturn.

Stocks and issues.

28. Appendix D shows the quantity of salt in hand, the quantity received by manufacture, import, &c., and the quantity expended in each sub-division.

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 1901 was sufficient to last for 13·1 months:—

Sub-division.	Stock at the end of 1900-1901.	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 1899-1900 was estimated to last.	Increase or decrease.
1	2	3	4	5	6
	I. MDS.	I. MDS.	MONTHS.	MONTHS.	MONTHS.
Chicacole	1,532,059	1,742,129	10·5	15·1	− 4·6
Cocanada	444,955	433,126	12·3	13·7	− 1·4
Masulipatam	380,517	233,639	19·5	22·5	− 3·0
Nellore	1,776,043	1,078,656	19·7	19·5	+ 0·2
Chingleput	2,112,022	1,577,439	16·0	13·3	+ 2·7
Cuddalore	346,236	554,180	7·4	4·0	+ 3·4
Negapatam	743,770	616,486	14·4	16·4	− 2·0
Tinnevelly	912,990	1,270,380	8·6	12·2	− 3·6
Total ..	* 8,248,592	7,506,035	13·1	14·6	− 1·5

* Exclusive of 79,432 maunds for fish-curing purposes and 11,203 maunds of Sevandakulam large-grained salt for sale to the public kept in depots and gollahs on the West Coast.

In all the sub-divisions except Chicacole, Cuddalore and Tinnevelly stocks were sufficient for more than a year's consumption. The low stock in the first was the result of the increased demand from Orissa and the Central Provinces; while in the third it was due to the small outturn of the season. The Cuddalore sub-division supplies only a small local market and the stocks usually are low.

Imports.

30. The quantity of salt imported by sea on private account was 82,887 maunds less than in the previous year. Of the amount actually received 1,134,695 maunds were duty-paid and 1,665 maunds duty-bearing.

Duty-paid.

31. The duty-paid imports amounted to 1,151,668 maunds according to the manifests, and were all from the Bombay Presidency. Of this quantity 1,123,667 maunds were delivered at the ports of Malabar and South Canara, 10,652 maunds at the port of Cuddalore, 355 maunds at the port of Madras, and 21 maunds at the port of Vizagapatam, the balance, 16,973 maunds or 1·47 per cent., being the wastage in transit. The imports on the West Coast include a quantity of 3,886 maunds which represents the excess found on reweighment of the consignments and on which duty was collected in the Madras Presidency.

Duty-bearing.

32. The duty-bearing imports amounted to 1,665 maunds against 2,690 maunds imported last year and were chiefly from the United Kingdom. The bulk of these, viz., 1,598 maunds, were received at Madras. Further details are given in appendix E.

Exports.

33. As in the previous year, exports of salt to British Indian ports were carried on only by the Oriental Salt Company (Limited), which took no advantage of the rules regulating the grant of wastage allowance, but exported the salt as ordinary cargo. There was a considerable fall in the quantity sent by sea to the Bengal Presidency—840 maunds to Chandballi against 31,122 maunds to Calcutta, Balasore and Chandballi in the previous year—the major portion of the salt being sent by rail; but shipments to Rangoon increased to 87,572 maunds from 13,780, apparently on account of the popularity of the Oriental Salt Company's crushed salt and of the high prices prevailing for the European variety. The Board has proposed amendments to the rules on the subject of exports with claim for wastage allowance and exports under bond; and if some of the present restrictions are removed, a considerable development of the export trade may be expected. For the present, in consequence of a complaint from the Oriental Salt Company that their capital was unnecessarily locked up and their trade hampered because the differential duty on salt exported to Burma could only be refunded at the port of export, arrangements have been made for the grant of the refund in Burma.

Salt was also exported to the Straits Settlements under the rules for the grant of wastage allowance, but the exports fell from 515,692 maunds to 430,413 maunds owing to the low stocks in the factories of the Tuticorin circle.

Variation in sales for Home and Inland consumption.

34. The total issues for Home and Inland consumption of Government, Excise and imported salt amounted to 9,060,452 maunds against 8,605,509 maunds, the increase being distributed over all the sub-divisions except Negapatam and Calicut. In the Chicacole sub-division there was a large demand from the Central Provinces, Cuttack, &c., for Ganjám salt which, with the present improved railway communications, can be put on the market cheaper than Bombay salt; the Surlá licensees made great exertions, first to get rid of their old stocks before they became liable to destruction under the five years' rule and towards the latter part of the year to clear off as much as possible to prevent its being forfeited to Government under section 28 of the Madras Salt Act; and the Oriental Salt Company contributed to the increase by establishing depots in several places, in and out of the Presidency, for the sale of their treated salt. The last cause operated also in the Cocanada sub-division, where sales were stimulated besides by the good quality of the Excise salt at Penuguduru and the low prices charged by the licensees. From the Masulipatam and Nellore sub-divisions there were larger removals to the Nizam's Dominions; in the Chingleput sub-division the Oriental Salt Company was active in the disposal of its salt at Covelong; while the increase in the Cuddalore sub-division is attributed to the lightness of the salt of the Manambadi factory and to the reduction of prices in the Neidavasal factory, and that in the Tinnevelly sub-division to the reduction of prices in the Arumuganéri and Kayalpatnam factories.

Competition of Bombay with Madras salt. Cost of Bombay salt.

35. On calculations similar to those in paragraph 38 of last year's report, the average cost of Bombay salt imported on private account in the several British ports in the districts of South Canara and Malabar was 9 annas 11·4 pies per maund. The prime cost at Calicut amounted to As. 9-4 per maund against the ordinary price of 3 annas per maund charged for Government salt at the Madras depot; but the imports by rail *viâ* Calicut from Bombay to the Salem and Coimbatore districts increased from 325,009 maunds to 329,566, while the imports from Madras to the same two districts fell from 394,642 maunds to 393,209. The imports by other rail routes from Bombay and Goa into Mysore and the interior districts of the Madras Presidency also showed some advance, the former to 434,168 maunds and the latter to 189,157 maunds. An arrangement was made with the authorities of the Madras Railway Company, under which the large grained salt specially manufactured in the Attiput factory of the Ennore circle was taken over by the railway officials at the Madras depot and sent to Bangalore and Coimbatore and there sold by the station-masters at a price fixed so as to cover the duty, freight and other charges and a small addition to represent the prime cost of the salt. The quantity available was small, but the result of the experiment was to show that any preference for Bombay salt was entirely due to the profit it gave to the retail trader owing to the greater bulk of any

given weight of salt; that if Madras salt measuring equally well with Bombay salt can be put down in any market at an equal price, it is, if anything, preferred by the consumer; and that large grained salt can be manufactured in the Ennore factories at a cost which will permit this to be done. An attempt has been made to secure a larger quantity of this light salt in the current year.

Supply of salt to the French Government.

36. Fifty-four thousand and seventy maunds were supplied to the French Government against 44,224 maunds in 1899–1900 and 54,577 maunds in 1898–99. The settlement at Karikal, which had hitherto been supplied from the Government stock at Negapatam at the price determined by the Convention, was, at the request of the French Government, granted permission to get its salt from the excise licensees of the Tranquebar factory. As in the previous year the supply to Pondicherry was from the Madras depot.

Duty-free issue of salt for use in manufactures.

37. Six hundred maunds were supplied to Messrs. Wilson, & Co., of Madras, duty-free at a cost of 3 annas a maund against 1,600 maunds in the previous year.

Supply to jails.

38. The quantity of salt supplied to the Jail Department amounted to 2,513 maunds against 760 maunds in the previous year.

Wastages written off.

39. The wastages written off during the year amounted to 469,116 maunds against 572,121 maunds in the previous year. Of this 467,597 maunds were ordinary and 1,519 maunds special wastages, chiefly discovered in consignments of salt sent from Tuticorin to the West Coast for use in the fish-curing yards.

Wastages discovered.

40. The ordinary wastages discovered during the year amounted to 485,331 maunds against 567,981 maunds in the previous year. The average increased only in the Chicacole sub-division, where wet salt had to be stored in the Ganjám factory in the season of 1899 owing to frequent rain during the months of manufacture; but in two other sub-divisions the wastages were high enough to deserve notice. Those in the Masulipatam sub-division are attributed partly to defective drainage in the Nizampatam factory, which has been remedied, and partly to imperfect heap coverings in the Manginapudi factory. In the Nellore sub-division the high wastages were in the Krishnapatnam factory and were due to one or other of the following causes :—(1) defective drainage (2) want of proper protection to the base of the heaps and consequent heavy damages by rain. Steps have been taken to remedy these defects.

Excesses.

41. An excess of 1,059 maunds was found in 84 heaps during the year. The storers of these heaps were punished wherever necessary.

Abstract of stocks and issues during the past five years.

42. Enclosure 1 to Appendix D 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 five years excluding wastage and double entries owing to transfer of stock from one sub-division to another.

Wholesale price of salt in excise factories.

43. Appendix F shows the quantities of excise manufactured salt sold and the wholesale prices realized for it by licensees. The average for the Presidency works out to 3 annas 1·5 pies, but this figure is no more exact than the average of 3 annas 3·2 pies calculated for 1899–1900 in paragraph 48 of that year's report, since many of the prices declared by the Oriental Salt Company for its salt from Naupada, Karasa, Jagannaikpur and Covelong are the prices at which the salt is sold at the inland depots, and no prices at all have been declared for the 142,158 maunds shown in the footnote to the appendix. Excluding the Company's factories for comparative purposes, the general average of the rest of the Presidency works out to 3 annas 0·5 pie.

Variations in wholesale prices.

44. A few variations in individual factories call for notice—

The decrease in price was attributed in Kuppili to the large stocks; in Konada, Bimlipatam and the factories of the Kayalpatnam circle to competition among the licensees; in Manginapudi to want of demand for the salt of the factory, from the Nizam's Dominions; in the factories of the Cuddalore and Tranquebar Circles to the abundant outturn of the season; in Negapatam, Theethandathanam and Vattanam to competition among the licensees and the restraining influence of the sale of Government salt and in Kuttanguli to the heaviness of the salt; while in Tada it was brought about by the sale by auction of remnant heaps and the fact that the licensees had to sell a large portion of their stock cheap to a Madras merchant, to whom they were indebted; and in Morekolam 50 per cent. of the licensees, who up till 1899–1900 were in the hands of a single capitalist sold their salt independently in the year under report, in competition with one another. The licensees of the Mogalturru factory took advantage of its isolated position to increase their prices; those of Merkanam were able to increase theirs owing to the lightness of their salt, while the rise in prices at Thambikkanallavankottai, Adirámpatnam and Magilankottai is ascribed to low stocks and that in the factories of the Tuticorin Circle to the concession allowed the licensees of sifting their salt, the large grained portion being sold at high rates for consumption in the Presidency and the small grained reserved for export to the Straits Settlements.

Wholesale price of salt in Government factories.

45. 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 —*vide* Appendix G. Naupada and Negapatam, though excise factories, are included in this statement, as in the former there was a stock of old monopoly salt under sale and Government salt is transported from Védáranniyam and stored and sold at the latter. The usual monopoly rate is 3 annas a maund, but higher prices are realized by auction and otherwise for the large grained salt made after the Bombay methods and heavy and unmarketable salt has sometimes to be sold for less and special rates are charged for the salt sold to the Jail Department and issued free of duty for industrial purposes.

Retail prices of salt.

46. As suggested by the Government of India in its letter, No. 1636-S.R., dated 25th March 1901, Appendix H has been so compiled as to show only the annual average prices at each district centre for the year under report and its two predecessors. These varied from Rs. 2-12-9 to Rs. 3-14-2 per maund which is very fair compared with those of the two preceding years. Making allowance for wastage, for agency charges, middleman's profits and the cost of carriage, the price was not excessive.

CHAPTER V.—DISTRIBUTION AND CONSUMPTION.

47. 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 9,683,777 maunds as shown in the margin against 9,216,311 maunds in the previous year.

Total consumption.

	I. MDS.
Total issues for Home and inland consumption of Government and Excise salt and salt imported by sea	9,060,452
Add imports from the Bombay Presidency and Goa *via* the Southern Mahratta and Great Indian Peninsula Railways into Mysore ..	484,168
Add imports from the Bombay Presidency and Goa *via* the Southern Mahratta and Great Indian Peninsula Railways into the Madras Presidency	189,157
Total ..	9,683,777

48. The first part of Appendix I shows how salt was distributed by railway, and the second part the quantity available for consumption within each district, so far as it can be ascertained from the factory declarations as corrected by Railway and Sea Customs returns.

49. The three northernmost districts of the Presidency (Ganjám, Vizagapatam and Gódávari) have hitherto been left out of all calculations of the average rate of consumption for the Presidency as it was considered that, even after the opening of the East Coast Railway, the available statistics of the quantity of salt sent out of the Presidency were not sufficiently accurate. A certain amount still goes to the Central Provinces, it is believed, by cart and pack bullock, and the factory declarations are not a very safe guide; but no doubt much more information is available than formerly, and, as desired by the Government of India, the Board will, from the current year, include these districts in its calculations.

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

	1900–1901.	1899–1900.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports in the Presidency	9,683,777	9,216,311
Deduct salt sent beyond the Presidency	1,145,120	881,993
Balance ...	8,538,657	8,334,318

On the basis of the provisional census totals communicated with G.O., No. 263, Revenue, dated 28th March 1901, therefore, the average consumption per head of the population was 15·84 lbs. against 16·66 lbs., calculated on the 1891 census, for the preceding year. The variation is accounted for by the increase of the population from 41,167,079 in 1891 to 44,351,611 in 1901.

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

	I. MDS.
Quantity	1,302,944
	PERSONS.
Population	9,641,610

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

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 50	8,538,657	44,351,611
Deduct	1,302,944	9,641,610
Balance ..	7,235,713	34,710,001
	17·15 lbs.	
Deduct for Sandúr, Banganapalle and Pudukkóttai.	75,000	11,205 32,279 380,582
Balance ..	7,160,713	34,285,935
	17·18 lbs.	

51. The consumption of the West Coast districts, Mysore and Coorg together works out to 11·12 lbs. per head and that for the rest of the Presidency excluding Travancore and Cochin to 17·15 lbs., or deducting about 75,000 maunds for the consumption of the Native States of Sandúr, Banganapalle and Pudukkóttai, to 17·18 lbs., against 17·75 lbs. in 1899–1900.

	I. MDS.	PERSONS.
Chingleput and Madras ..	345,375	1,822,119
South Arcot	654,505	2,350,365
Tanjore	557,534	2,245,361
Madura	827,826	2,832,104
Tinnevelly	364,867	2,060,769
North Arcot	376,875	2,208,391
Salem	365,258	2,205,898
Coimbatore including the Nilgiris	422,527	2,313,761
Trichinopoly including Pudukkóttai	375,606	1,825,700
Total ..	4,279,373	19,864,458
Deduct for Pudukkóttai ..	44,416	380,582
Balance ..	4,234,957	19,483,876

52. For the group formed by the districts noted in the margin, the rate of consumption per head arrived at is 17·88 lbs. against 18·51 lbs. in 1899–1900.

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

53. The salt traffic on the branch line from Pákala to Dharmavaram, which is supplied from Nellore, showed a considerable improvement as compared with the previous year, the quantity booked from Nellore to stations on the Pákala-Dharmavaram line being 31,015 maunds against *nil*.

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

54. There was a further fall in the quantities of salt transported by the Southern Mahratta Railway from the Kistna district to the interior of the Presidency especially in the quantity sent to Kurnool, which was only 3,490 maunds; but this was more than counterbalanced by an increase of over 28,000 maunds in the quantity sent to Kurnool from Nellore.

55. The declarations for Pudukkóttai State were 22,344 maunds as shown in the margin against 28,604 maunds in 1899–1900, and one-half of the deliveries at the Manapparai railway station from places in the South Arcot, Tanjore, Madura and Tinnevelly districts, which is, as usual, assumed to be destined for consumption in the State, amounts to 22,072 maunds.

Consumption in Pudukkóttai.

	I. MDS.
Kattumavadi	17,324
Adirámpatnam	1,700
Theethandathanam	1,578
Vattanam	1,742
Total ..	22,344

This makes the rate of consumption 9·60 lbs. against 10·79 lbs. in 1899–1900 and 10·33 lbs. in 1898–99. This continued decline would indicate that adequate steps are not being taken to prevent clandestine manufacture in the State, and Government had to warn the Durbar in G.O., No. 717, Revenue, dated 19th July 1900, that unless reliable figures could be produced to show that a quantity of Madras salt sufficient for the needs of the population was being imported, it might be necessary to reconsider the terms of the convention of 1887. The question has been engaging the serious attention of the Board since 1897–98. The Dewan contends that there has been no real decline and that the Board's calculations do not take into account large quantities of salt which go into the State from other factories and by other routes than those referred to above. The Political Agent reported in June last that the Dewan had, in order to substantiate his contention, started a system of registration on the main roads by which he thought salt was likely to be imported and that the registration would continue till November 1901; and the Deputy Commissioner, Southern Division, has placed a Sub-Inspector on special duty to make careful enquiries and ascertain the quantity of salt sent from the markets and fairs of the Tanjore district into Pudukkóttai. The results of the Dewan's and the Deputy Commissioner's enquiries are awaited.

CHAPTER VI.—REVENUE AND EXPENDITURE.

Receipts.

56. The receipts on account of salt revenue under the different heads are shown in Appendix J and amount to Rs. 1,86,26,189 which is in excess of the revenue of the preceding year by Rs. 75,797. This increase is the net result of—

	RS.
(i) Increases in—	
(*a*) Duty on Government and Excise salt sold for Home and Inland consumption	78,126
(*b*) Value of salt sold to the French Government	994
(*c*) Value of salt sold for fish-curing	8,054
(*d*) Miscellaneous receipts	6,294
Total ...	93,468

and

(ii) Decreases in—

(*a*) Cost price of Government salt sold for Home and Inland consumption	12,837
(*b*) Customs duty	4,834
Total ...	17,671

57. The increase under "duty" was made up of the following:—

	Realizations on account of previous credits.
	RS.
(i) 1900–1901	57,44,779
1899–1900	49,01,412
Increase ..	8,43,367

	Payment on account of credit sales in advance of the due date.
	RS.
(ii) Second half of 1900–1901	4,88,093
Do. of 1899–1900	4,33,838
Increase ..	54,255

	Duty on salt sold.
	RS.
(iii) First half of 1900–1901	99,35,040
Do. of 1899–1900	91,25,775
Increase ..	8,09,265

	Realizations on account of cash sales.
	RS.
(iv) Second half of 1899–1900	32,73,515
Do. of 1900–1901	16,44,754
Decrease ..	16,28,761

(i) An increase of 8·43 lakhs of rupees under realizations on account of credits owing to the large credit sales in the second half of 1899–1900;

(ii) an increase of ·54 lakh under payments made for credit sales in advance of the due date in the second half of 1900–1901;

(iii) an increase of 8·09 lakhs in sales in the first half of 1900–1901; and

(iv) a decrease of 16·28 lakhs of rupees under cash sales in the latter half of 1900–1901, which was caused by the generally low price of Government paper and the consequent increase in credit sales.

The increase in the receipts on account of Government salt sold for fish-curing was noticeable in all the East Coast sub-divisions except Chicacole, Masulipatam and Negapatam, but the bulk of it was in the Calicut sub-division, where it was due to the exceptionally good season for fishing in the Udipi and Ponnáni Circles. The increase under miscellaneous receipts is as usual under cess which varies with the quantity of Excise salt sold and the amount expended on Excise licensees' works. The decrease in the realizations for Government salt sold for Home and Inland consumption occurred in the Nellore sub-division, where part of the trade of the Government factory at Kanuparti was diverted to the Excise factory of Pákala which is nearer the railway, and the low prices charged by the capitalists of the Krishnápatnam Excise factory for their salt diminished the demand for Government salt. The decrease under customs duty was due to (i) smaller imports of duty-bearing salt from the United Kingdom into the port of Madras, and (ii) the smaller excess found, on check-weighment of the duty-paid imports into the port of Mangalore, over 95 per cent. of the quantity removed from the Bombay salt works.

	Imports from the United Kingdom into the port of Madras.	Quantity landed in excess of 95 per cent. of that removed from the Bombay salt works.
	MDS.	MDS.
1899–1900	2,619	4,678
1900–1901	1,598	3,838

58. A statement showing the cash and credit collections during the year is attached to Appendix J. It will be seen from it and from that appendix that of the total receipts of the year, Rs. 47,81,126 * were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,37,25,261 on account of salt issued on credit before and during the year.

* Includes Rs. 1,60,633, the sale-proceeds of salt sold for fish-curing and Rs. 5,817 received for salt sold to the French Government.

59. The quantity issued on credit in each sub-division is exhibited in enclosure 2 to Appendix J. Of the value of the salt so issued, Rupees 79,80,482 was collected within the year, and Rs. 79,63,375 was outstanding at its close; Rs. 57,44,779 was realized on account of salt issued in the previous year. Credit transactions showed a very large increase * which is distributed over all the sub-divisions. This was the result of the steady low price of Government paper since September 1899.

	Credit sales.
	I. MDS.
* 1900–1901 ..	6,377,543
1899–1900 ..	4,610,409
Increase ..	1,767,134

60. The figures given in the margin † show the salt revenue of the Presidency for 1900–1901 and the eight preceding years.

Revenue of 1900–1901 compared with those of the previous years.

	RS.
† Average of five years ending with 1896–97.	1,75,31,619
1897–98 ..	1,72,74,768
1898–99 ..	1,99,84,130
1899–1900.	1,85,50,392
1900–1901.	1,86,26,189

61. 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 Rs. 1,87,64,120 as shown in enclosure 3 to Appendix J.

Charges.

62. Including the abkári and customs charges, the total charges of the Presidency amounted to Rs. 32,12,116. Details according to sub-divisions are given in Appendix K. Excluding Rs. 21,970 spent on "Excise Licensees' works" and Rs. 5,44,879 on "Salt Purchase and Freight" which are items exclusively relating to salt, the net charges debitable to the combined Salt, Abkári and Customs Department amount to Rs. 26,45,267. Five per cent. of this or Rs. 1,32,263 is by arrangement debited to Customs and two-fifths of the balance or Rs. 10,05,201 to Excise; the remainder together with the two amounts above referred to as relating exclusively to salt, or in all Rs. 20,74,652, is the amount debitable to Salt. 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, some wholly to Abkári and some to Customs, details of the salt charges have not been separately given. Particulars of the combined charges are given in the enclosure to Appendix K.

Government of India letter communicated with G.O., No. 1080, Rev., dated 25th October 1900.

Cause of variation.

63. Compared with 1899–1900 there was an increase of expenditure during the year to the extent of 3·1 lakhs of rupees, nearly which was due mainly to the customs charges having been combined since 1st April 1900 with those of the Salt and Abkári department and to the larger quantity of Government salt produced during the year. The variations under the following heads are also worthy of notice. The decrease in the cost of temporary establishments was due chiefly to the introduction of the excise system of arrack revenue into the Gódávari district, owing to which it was possible to dispense with the bulk of the temporary establishments sanctioned for the Cocanada sub-division for tree marking. Only one salt analyst worked under the Chemical Examiner during the year instead of two as in previous years, and this fact accounts for the decrease in the cost under that head. The quantity of salt transported from the Tinnevelly sub-division to the West Coast for fish-curing, &c., purposes was 180,493 maunds against 116,400 maunds in 1899–1900 and the freight and other charges amounted to Rs. 7–1–0 per ton against Rs. 6–1–0 in the previous year. These two factors combined raised the charges under the head "Conveying salt to French settlements and to fish-curing yards." In the expenditure on works the only striking variation is under "Excise Licensees' works"; there was special expenditure in 1899–1900 on the construction of (i) sluices in the Karasa and Merkanam factories, (ii) works for improving the drainage of the Negapatam and Kayalpatnam platforms and (iii) the much-neglected road leading to platform I of the Penuguduru factory. The large increase under "miscellaneous" was attributable chiefly to (i) the large expenditure on account of fees paid to Customs officers for working extra hours, (ii) the compensation paid to the late licensees of the Kamblimedu and Manavari factories, (iii) the cost of the gunnies purchased for sale of salt by the agency of the Madras Railway, (iv) the repairs executed by the Mechanic Inspector to the machines of the department, (v) the purchase of the full complement

of smith's tools for each factory in order to enable the local officers to attend to sundry repairs to machines, and (vi) the remuneration paid to M.R.Ry. Diwan Bahadur R. Dharma Rao Nayudu—the Government's arbitrator in the Manakkudi compensation case—and to the Government pleader, Madura, who appeared for Government before the arbitrators.

64. The total expenditure on works amounted to Rs. 1,70,324 against Rs. 1,82,739 in the previous year. The former figure includes Rs. 21,970 and the latter Rs. 34,557 expended on works executed by the department on behalf of Excise licensees and recoverable from them by cess.

Expenditure on works for a series of years.

65. A table showing the expenditure on works for the five years ending with 1900–1901 is appended to Appendix L.

Proportion of charges to receipts and net revenue.

66. The charges amounted to 11·05 per cent. of the receipts and the net revenue to Rs. 1,66,89,468 compared with 9·70 per cent. and Rupees 1,78,13,430, respectively, in the previous year. The variation in the percentage of charges to receipts is attributable to the greater extent of credit transactions.

67. The revenue receipts were Rs. 1,78,32,854, the charges Rs. 15,09,862 or 8·47 per cent. of the receipts. The manufacturing receipts were Rs. 7,93,335, and the charges Rs. 5,64,790 or 71·19 per cent. of the receipts.

68. Appendix M shows the cost of salt sold at the Government factories and extensions. The cost was everywhere normal, ranging from As. 1–7·4 to As. 2–4·6 except at Adirámpatnam where the high figure As. 4–5 was the result of the small outturn during the season of 1900.

CHAPTER VII.—QUALITY OF SALT.

Mode of selecting samples.

69. Salt samples were selected in the manner described at the end of paragraph 86 of the Administration Report for 1899–1900 and analysed by the Abkári Deputy Commissioner.

Quality of Government salt.

70. The quality of Government salt produced showed a deterioration, the general average percentage of sodium chloride being 93·5 against 94·4 of the previous year. This average was exceeded at Balacheruvu, Polavaram, Chinna Ganjám, Kanuparti, Ganjám, Pandraka, Adirámpatnam and Kattumavadi—the percentage increasing in the order enumerated. Kattumavadi produced the best salt and Dugarázpatnam, as usual, the worst—the percentage of sodium chloride being 96·4 in the former and 91·1 in the latter. The salt of the Calingapatam, Dugarázpatnam and Manakkudi factories and of the Penuguduru and Sevandakulam extensions contained the highest percentages of magnesium salts and the local officers have had to be warned of the necessity of attending to brine tests with a view to producing salt of greater purity.

Quality of Excise salt.

71. There was a similar deterioration in the average quality of excise salt, the general average percentage of sodium chloride being 92·8 against 93·7 of the previous year. In the Krishnapatnam, Neidavasal, Arasadi, Konada, Cuddalore, Krishnápatnam Extension I, Kudikadu, Mogalturru, Káyalpatnam, Tranquebar, Vadasamanjeri, Manginapudi and Pakala factories the percentage ranged from 89·0 in the first to 91·8 in the last. The salt produced at the Thambikkanallavankottai, Keranur, Jagannaikpur, Kanuparti, Tuticorin, Sevandakulam, Morekulam, Magilankottai, Kuttanguli, Iskapalle and Vattanam factories, however, was good, the percentages ranging from 94·0 to 96·3. Thirty-five factories showed 2 per cent. or more of magnesium chloride, the worst being Krishnapatnam, Arasadi and Neidavasal, the salt of which was found to contain 4·3, 4·4 and 4·8, respectively. The average percentage of magnesium sulphate was only 0·5 as against 1·0 of the previous year, but those of calcium salts and dirt increased from 1·3 and 0·4 to 2·0 and 1·5, respectively. Manginapudi, Vadasamanjeri, Konada and Mogalturru salts contained 3 per cent. and over of dirt.

72. It is probable that the real deterioration was not as great as the figures would represent, and that some of it was due to the new mode of taking samples and of preserving them in glazed earthenware jars, which retained the impurities, instead of in baskets which allowed them to drain away.

Factories.	Percentage of Sodium chloride.	Percentage of Magnesium chloride.
Jagannaikpur—		
Crushed salt	96·5	0·8
Sifted „	96·7	0·9
Naupada—		
Crushed salt	95·5	0·9
Sifted „	96·0	0·8

73. The specially-treated salt of the Oriental Salt Company was again superior to the ordinary salt of the factories in the Presidency, the percentage of sodium chloride and magnesium chloride therein being as shown in the margin; but the ordinary salt of the Kattumavadi Government factory and of Iskápalle and Vattanam among Excise Factories also contained 96 per cent. and over of sodium chloride.

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

74. Appendix N shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1900 in each Sub-division of the Presidency.

75. Nearly half of the 8,979 persons sent for trial came from the following nine circles:—

Circles.	1899. PERSONS.	1900. PERSONS.
Merkanam	707	957
North Trichinopoly	708	598
Tellicherry	350	559
Cuddalore	467	440
Tanjore	465	424
Tranquebar	231	374
Tada	233	371
Tindivanam	417	366
Mangalore	103	346
Total ...	3,681	4,435

76. The decrease in the Chicacole Sub-division occurred in all the circles except Kónáda, Karasa and Polavaram and is ascribed generally to the substitution, as a means of prevention, of constant patrolling of saline tracts for detection by house-searches, to the improved condition of the people in the Surlá and Naupada Circles and to the deterrent punishments inflicted by the magistracy. In the Cuddalore Sub-division there was a decrease in all the circles except Tranquebar, due generally to efficient patrolling; in the Villupuram Circle also to vigorous measures adopted by the French Government to suppress salt crime in its territory and in the Tirukkóyilúr and Cuddalore Circles to heavy rain which washed away all efflorescence from the saline tracts. The decrease in the Negapatam Sub-division was in the Adirámpatnam and Vattanam Circles, in the former of which it is attributed to the flooding of the saline soils by heavy rain and in the latter to frequent rain at short intervals which destroyed salt formations, as well as to the heavy fines imposed by the magistracy. In the Trichinopoly Sub-division there was a general decrease in all the

circles except Sivaganga. It was noticeable only in the North Trichinopoly Circle where a large preventive force has been concentrated with good effect in the Perambalúr taluk, which was formerly notorious for salt crime. The increase in the other Sub-divisions is attributed to one or other of the following causes:—(1) absence of rain which tended to the formation of spontaneous salt and efflorescence of salt-earth, (2) the impoverished condition of the people owing to the high prices of food-grains, and (3) efficient patrolling and guarding of the swamps.

Illegal arrests.

77. In eleven cases the arrests were declared illegal by the authority before whom they came up for adjudication or decision, but as a matter of fact two of them arose from mistakes of fact, in four the proper amount of proof was wanting and only five arrests—four of which were made by peons and one by a Sub-Inspector—were due to malice.

Duration of cases before Inspectors.

78. Of the 95 persons whose cases were undisposed of at the end of 1900, the cases of 35 had been pending for less than one month, those of 37 for more than one month but less than three months, and those of 23 for more than three months. The general average duration of enquiries was 6·5 days against 6·2 days in the preceding year for ordinary cases. In the following circles, however, the average duration of ordinary cases was more than fifteen days:—

	DAYS.
Tirukkóyilúr	17·1
Madanapalle	23·5
Mangalore	24·8

In the Tirukkóyilur Circle delay in disposal was unavoidable, as the Inspector M.R.Ry. C. Kuppuswami Aiyar had to spend much of his time in Madras where his presence was needed in connection with the arbitration proceedings between Government and the late lessee of the Manakkudi factory. In the Madanapalle and Mangalore Circles the delay has not been satisfactorily explained and the Inspectors concerned have been reprimanded.

Classification of offences.

79. Of the 10,110 cases, excluding the undetected cases and scrapings reported during the year, 3,432 related to manufacture of contraband salt (other than saltpetre), 2,940 to possession of contraband salt-earth, 1,980 to possession of earth-salt, 1,456 to possession of spontaneous or swamp salt and the remaining 302 cases to saltpetre, &c.

Acquittals.

80. The percentage of acquittals in cases sent for trial shows a further fall to ·5.

Pendency of cases before Magistrates.

81. The total number of cases pending before the magistracy at the end of 1900 was 480 against 357 * in the preceding year.

Rewards.

82. The amount granted as rewards was Rs. 21,911–14–9 against Rs. 21,146–4–6 in 1899. The increase is due to increase in detection.

Assaults on officers.

83. There were only six cases of resistance to officers of the department in the discharge of their duties. Most of these assaults were on inferior servants and of a trivial nature. The assailants were suitably punished.

Contraband articles dealt with.

84. 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.
1900	19	1	$18\frac{1}{2}$	603	4	$1\frac{1}{4}$	275	31	$18\frac{3}{4}$	1,918	15	$64\frac{1}{4}$	12	4	56	156	1	$36\frac{1}{2}$
1899	115	0	$1\frac{3}{4}$	171	1	51	206	9	$14\frac{1}{4}$	1,853	34	$71\frac{1}{2}$	1	37	0	148	4	$79\frac{1}{2}$

* Revised figure.

Salt preventive operations in the Pudukkóttai State.

85. The results of the operations of the salt preventive force in the Pudukkóttai State are shown in Appendix O. There was a slight decrease in the number of cases and persons dealt with, which is attributed to local conditions. The average duration of cases was five days, against nine in the previous year, the average incidence of fine Rs. 1–14–1 against Rs. 1–10–5 and the quantity of contraband articles dealt with was as follows:—

	1899.			1900.		
	I. MDS.	S.	T.	I. MDS.	S.	T.
Salt-earth	62	21	2	41	34	7
Earth-salt	5	24	4	3	29	12
Brine	11	26	6	5	7	2

There were no cases of illegal arrest by the officers of the department but there were two cases of assault upon them, in both of which the assailants were convicted and punished. It is reported that the departmental records have been maintained in fair order and that the Inspectors have, in general, done their work with much care and earnestness. Salt is said to have been sold in retail in the State at 11·34 to 13·60 Madras seers per rupee.

CHAPTER IX.—FISH-CURING.

Number of yards worked.

86. There were 130 yards at work at the end of the year including the one at Udiavar in the Udipi Circle sanctioned in G.O., R. No. 1279, Revenue, dated 13th July 1900. The three other yards at Vanagiri in the Tranquebar Circle, Nelattur Pattapalem in the Krishnapatnam Circle and Kotimbi Katappuram in the Ponnani Circle, sanction for the opening of which was conveyed in G.Os., Mis. No. 3755, Revenue, dated 30th October 1899, R. No. 531, Revenue, dated 9th March 1900, and R. No. 1180, Revenue, dated 26th June 1900, did not commence operations during the year.

Extent of operations.

87. The total weight of fish brought to the yards for curing was 1,504,380 maunds or 55,263 tons against 1,486,464 maunds or 54,605 tons in the previous year—an increase of 1·2 per cent., contributed by all the Sub-divisions except Chicacole, Masulipatam and Negapatam. The decrease in the Chicacole Sub-division was very marked, nearly 50 per cent., and is ascribed to unfavourable weather and to the employment of large numbers of the fishing classes in the shipment of manganese ore at Vizagapatam. The decrease in operations in the Masulipatam and Negapatam Sub-divisions is attributed principally to unfavourable weather. The quantity of fish brought to be cured on the East and West Coasts, respectively, for the last five years are given in the footnote to Appendix P.

Proportion of salt issued to fish-cured.

88. The quantity of salt issued for each maund of fish varied in the several circles with reference to the method of curing adopted and the nature of the fish operated upon. The range was from 6·84 lbs. to 16·61 lbs.; but the average for the Presidency showed only a slight increase from 10·62 lbs. to 11·06 lbs.

Quantity of cured fish available for local consumption.

89. The actual quantity of fish which, after undergoing the process of curing, left the yards in a fit condition for use amounted to 895,931 maunds, and in addition to this, 26,084 maunds were imported from places outside the Presidency, so that the total quantity available for local consumption and for export amounted to 922,015 maunds: 759,592 maunds or 82·4 per cent. of this quantity was consumed within the Presidency. The average value of a pound of the exported article was 1 anna 4·8 pies against 1 anna 5·4 pies in the previous year.

Financial results.

90. The aggregate expenditure incurred on account of buildings, establishments and contingencies amounted to Rs. 53,569–1–9 or including the cost of the clerical establishment maintained in the Central and Sub-divisional offices for the compilation and scrutiny of the fish-curing returns to

Rs. 55,489–1–9 or Rs. 1,335–8–1 more than in the previous year. During the year 28,359 maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction, and 15,032 maunds of this and 187,207 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. 1,42,217–3–4 while the receipts were Rs. 1,60,494–7–7. According to the method of calculation hitherto in use, there was therefore a gain to Government on the operations of the yards of Rs. 18,277–4–3 in the year and of Rs. 1,92,374–9–6 up to the year, though if the Rs. 60,500 spent on establishments for gollahs and on the storage of salt, Rs. 51,985 as interest at 5 per cent. on the capital cost of gollahs and works and Rs. 51,985 as the cost of the upkeep of gollahs, at 5 per cent. of the capital cost, be deducted, this figure is reduced to Rs. 27,904.

91. Information regarding the movements of migratory fish round the coasts continued to be recorded in the manner indicated by Mr. Thurston, and a Special Assistant Inspector was appointed during the year who, while controlling the yards on the West Coast, was also to supervise the preparation of the returns submitted to the Superintendent, Government Museum, on the subject of the fish brought for curing, to receive the directions of the Superintendent in all matters in this connection and see to their proper execution by the yard officers. The Superintendent himself visited Malabar and thoroughly explained to the Assistant Inspector the nature of the work which he was to carry out and it is hoped that in due course a valuable record of the movements of fish and the condition of the industry will be obtained.

CHAPTER X.—MISCELLANEOUS.

Check of storage results at sales and by re-weighment.

92. During the year 4,354 heaps were stored, of which 940 heaps or 21·59 per cent. were stored personally by Inspectors and Assistant Inspectors. Seventy heaps out of the 940, or 1·61 per cent. of the total number stored, and one heap of the previous year, were tested by Assistant Commissioners, 13 by check-weighment at the time of sales and the rest by re-storage.

93. Out of the balance of 3,414 heaps stored by Sub-Inspectors, 184 were tested by Inspectors and 642 by Assistant Inspectors as detailed below :—

	Number check-weighed at the time of sales.	Number re-stored.
By Inspectors	115	69
By Assistant Inspectors	500	142

The saltpetre industry. — see 96.

94. The total number tested during the year by Assistant Commissioners, Inspectors and Assistant Inspectors was thus 896 * or 20·6 per cent. of the full number stored. The requirements of the Salt Manual with regard to test-weighments were fairly complied with in all sub-divisions except Cocanada and Negapatam, the Assistant Commissioners of which have been instructed to pay more attention to the matter.

* Excluding the one heap of the previous year tested by the Assistant Commissioner, Chingleput Sub-Division.

95. Two hundred and ninety-five heaps out of the 896 above referred to were tested immediately after storage, 72 by Inspectors and 223 by Assistant Inspectors.

The saltpetre industry.

96. The number of factories for the manufacture of crude saltpetre increased from 1,244 to 1,732, the increase being largest in the Trichinopoly sub-division; and the number of refineries decreased from 41 to 36.

Receipts and expenditure under saltpetre.

97. The receipts on account of license-fees, fines, &c., amounted to Rs. 4,532 against Rs. 3,722–2–9, and the expenditure, which consists solely of the pay of the officers employed for the supervision of the refineries, to Rs. 5,688–7–8 against Rs. 6,226–12–9 in the preceding year.

Refined saltpetre and edible salt produced.

98. Appendix Q shows the quantities of refined saltpetre and of edible salt produced in the refineries during the year and the proportion borne by them to the crude saltpetre expended in their manufacture.

Educed salt destroyed.

99. None of the educed salt was purchased by Government for supply to fish-curing yards. Most of it was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors, a small balance being left over for destruction in 1901–1902.

Records.

100. The mofussil records of the department are generally reported to be in good order. The work of rearranging the old records of the Board's office was almost completed during the year and the temporary establishments sanctioned for it, excepting one indexer and four attenders who were retained for a further period of two months to finish the little that remained, ceased to be employed from 1st March 1901. The disposal number system was introduced into the Board's office from 1st August 1900 and into all the subordinate offices of the department from 1st January 1901. Search fees to the extent of Rs. 44–4–0 were collected in the various offices.

Service books.

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

Inventory of valuable stock.

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

Conduct of officers.

103. The officers of the department have, as a body, worked well. The Board's office has given general satisfaction, the First Assistant M.R.Ry. V. A. Anantarama Aiyar, in particular, being deserving of special mention. By the retirement since the end of the year of Mr. Millett, one of the Senior Assistant Commissioners, who has been identified with the office of the Board almost ever since the office of Salt Member was constituted, the department has suffered a great loss. The Deputy and Assistant Commissioners and, with few exceptions, the Inspectors deserve the acknowledgments of the Board.

OFFICE OF THE BOARD OF REVENUE,
SEPARATE REVENUE,
Madras, 28th August 1901.

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

(True Copy.)

(Signed) J. W. SIMPSON,
Ag. Assistant Secretary.

APPENDIX B.

STATEMENT showing the Sanctioned Strength of the Establishment as it stood on 31st March 1901.

	Establishments in the Board's and the Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.					Assistant to the Chemical Examiner.	Subordinate Factory Establishment.						Subordinate Preventive and Tree-tax Establishments.		
			Permanent.			Temporary.			Permanent.			Temporary (d).			Permanent.		
	Clerks, Accountants, copyists and type-writing clerks.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Assistant Inspectors.	Sub-Inspectors.		Clerks and Shroffs.	Petty officers.	Peons.	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	17	18
Strength at the beginning of the year	146	171	79	101	791	8	81	1	143	332	1,362	1	14	952	156	416	5,194
Sanctioned during the year	50	7	3	17	75	2	8	..	(e) 20	14	69	..	7	61	8	15	220
Abolished during the year	44	18	1	(b) 4	(b) 24	..	10	1	5	16	68	..	2	60	(e) 17	48	274
Strength at the end of the year	(a) 152	(a) 160	81	114	842	10	(c) 79	..	158	330	1,363	1	19	953	147	383	5,140

	Subordinate Preventive and Tree-tax Establishments—cont.			Subordinate Customs Establishments.			Subordinate Fish-curing Establishments.	Subordinate Distillery Establishments.			Saltpetre Amins.	Abkari Establishments in Collectorates and Taluk offices.		Total strength.	Cost per annum.
	Temporary.														
	Clerks and Shroffs.	Petty officers.	Peons.	Superintendents and Assistant Superintendents.	Clerks and Shroffs.	Menials.		Clerks.	Petty officers.	Peons.	Petty officers.	Clerks.	Menials.		
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
															RS.
Strength at the beginning of the year	11	6	246	..	..	..	294	3	8	89	51	260	51	10,967	18,41,332
Sanctioned during the year	..	..	28	31	124	374	6	..	..	..	..	1	..	1,140	2,11,126
Abolished during the year	1	1	51	..	..	..	..	..	..	..	..	2	..	647	97,801
Strength at the end of the year	10	5	223	31	124	374	300	3	8	89	51	259	51	11,460	19,54,657

(a) Exclusive of the establishments sanctioned for the Income-tax and Stamp Departments of the Board's office, but inclusive of 1 indexer on Rs. 50 and 4 attenders on Rs. 8 each sanctioned to complete the work of the special record.
(b) Inclusive of 12 Assistant Inspectors and 40 Sub-Inspectors sanctioned for work at out-ports.
(c) Includes one Sub-Inspector sanctioned temporarily for supervision of transhipment of goods at Negapatam.
(d) Includes non-continuous service men employed as line guards during the manufacturing season.
(e) Eleven of these relate to the change from the preventive to the factory establishment.

APPENDIX C.

STATEMENT showing the Number of Punishments imposed on the officers of the Salt, Abkári and Customs Department of and below the rank of Inspectors during 1900–1901.

Class.	Years.	Strength.	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
Inspectors and Assistant Inspectors.	1900-1901 ..	205	4	3	..	..	..	7	3·4
	1899-1900 ..	188	2	1	..	..	..	3	1·6
Sub-Inspectors ..	1900-1901 ..	921	5	35	12	4	..	56	6·1
	1899-1900 ..	872	10	21	17	4	..	52	5·9
Superintendents, Assistant Superintendents, Clerks and Shroffs.	1900-1901 ..	(a) 626	3	10	5	8	1	27	4·9
	1899-1900 ..	460	6	5	5	11	1	28	6·1
Menials	1900-1901 ..	(a) 9,398	128	128	383	426	1,361	2,376	25·3
	1899-1900 ..	9,135	163	129	386	691	1,610	2,979	32·6
Total ..	1900-1901 ..	(a) 11,150	140	176	350	438	1,362	2,466	22·1
	1899-1900 ..	(b) 10,655	181	156	408	706	1,611	3,062	28·7

(a) Exclusive of the Abkári establishments in Collectorates and Taluk offices.
(b) Exclusive of one Assistant to the Chemical Examiner.

APPENDIX D.

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1900–1901.

Sub-divisions.	Stock at the beginning of the year including the wastages to be written off. — Government.	Stock at the beginning — Excise.	Stock at the beginning — Total.	Received during the year — Government — Received from licensees.	Government — From other Sub-divisions.	Government — Gain by weighment.	Government — Miscellaneous.	Government — Total.	Excise — Received from licensees.	Excise — Gain by weighment.	Excise — Miscellaneous.	Excise — Total.	Grand total, Government and Excise.	Total in hand and received — Government.	Total in hand and received — Excise.	Total in hand and received — Grand total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole Sub-division.	820,588	1,223,133	2,043,721	(a)905,861	..	75	..	905,936	(b)787,784	93	(j) 170,434	958,311	1,864,247	1,726,524	2,181,444	3,907,968
Cocanada "	168,652	330,241	498,893	45,797	..	..	..	45,797	(c) 447,679	6	(k) 43,008	490,693	536,490	214,449	820,934	1,035,383
Masulipatam "	77,216	353,757	430,973	..	..	15	(f) 112,237	112,252	129,111	8	..	129,119	241,871	189,468	482,876	672,344
Nellore "	530,032	1,291,940	1,821,972	709,058	..	..	(g) 9	709,067	491,701	..	..	491,701	1,200,768	(m) 1,242,231	(n) 1,780,509	3,022,740
Chingleput "	1,518,234	410,271	1,928,505	1,274,421	(d) 364	..	(h) 15,348	1,290,133	816,011	15	(l) 61,666	877,692	2,167,825	(o) 2,810,881	(p) 1,285,449	4,096,330
Cuddalore "	25,045	161,753	186,798	97,287	..	2	(e) 7,117	104,406	650,303	40	(h) 74	650,417	754,823	(q) 132,715	(r) 808,906	941,621
Negapatam "	443,429	434,402	877,831	107,920	..	..	..	107,920	431,997	57	(h) 63	432,117	540,037	(s) 563,148	(t) 854,720	1,417,868
Tinnevelly "	107,355	1,149,407	1,256,762	91,808	..	2	(i) 11,798	103,608	1,608,408	256	(h) 4,678	1,613,342	1,716,950	(w) 223,161	(x) 2,750,551	2,973,712
Total of the East Coast ..	3,690,551	5,354,904	9,045,455	3,232,152	364	94	146,509	3,879,119	5,362,994	475	279,923	5,643,392	9,022,511	7,102,577	10,965,389	18,067,966
Calicut—Total of the West Coast ..	97,022	..	97,022	..	(u) 151,332	532	(v) 559	152,423	..	..	..	..	152,423	249,445	..	249,445
Total of the Presidency ..	3,787,573	5,354,904	9,142,477	3,232,152	151,696	626	147,068	3,531,542	5,362,994	475	279,923	5,643,392	9,174,934	7,352,022	10,965,389	18,317,411
Imports—																
Duty—paid	..	..	..	..	..	..	..	..	..	..	..	..	1,134,695	..	..	1,134,695
Duty—bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,665	..	..	1,665
Grand Total ..	*3,787,573	*5,354,904	9,142,477	3,232,152	151,696	626	147,068	3,531,542	5,362,994	475	279,923	5,643,392	10,311,294	7,352,022	10,965,389	19,453,771

* Revised figure.

(a) Includes 16,300 maunds of the season of 1901 taken into store within 31st March 1901.
(b) Do. 40,800 do. do. do.
(c) Do. 29,198 maunds of crushed and 3,040 maunds of sifted salt received, after special treatment in the Oriental Salt Company's salt-cleaning machinery, out of the quantity weighed in and issued direct from the drying ground to the Company's enclosure and 4,800 maunds of the season of 1901 taken into store within 31st March 1901.
(d) Received from Karambalam for supply to the Kadappakkam fish-curing yard.
(e) Received from Pondicherry, being the Madras Depot salt rejected by the French Government.
(f) Includes 112,216 maunds of Pandraka swamp or spontaneous salt and 21 maunds of Liverpool salt left unclaimed in the Masulipatam port and purchased in auction for fish-curing purposes.
(g) Adjustment made to rectify certain error in the fish-curing stock of the Iskapalle factory.
(h) Undelivered salt.
(i) Includes 11,764 maunds originally transported to the West Coast but subsequently returned owing to unfavourable weather and 34 maunds of excess salt taken from the cured fish at the Kuttapulli fish-curing yard.
(j) Includes 134,758 maunds of crushed and 21,002 maunds of sifted salt received in Naupada and 13,672 maunds of crushed and 1,002 maunds of sifted salt received in Karasa after special treatment in the Oriental Salt Company's salt-cleaning machinery.
(k) Includes 39,228 maunds of crushed and 3,764 maunds of sifted salt received after special treatment in the Oriental Salt Company's salt-cleaning machinery, 2 maunds of salt issued to the Company in small quantities as samples, and 14 maunds of undelivered salt.

(l) Includes 39,738 maunds of crushed and 21,928 maunds of sifted salt received in Covelong after special treatment in the Oriental Salt Company's salt-cleaning machinery.
(m) Includes } (n) Excludes } 3,132 maunds purchased from Excise licensees for fish-curing purposes.
(o) Includes } (p) Excludes } 2,514 do. do. do.
(q) Includes } (r) Excludes } 864 do. do. do. and 2,400 maunds purchased from the Excise licensees for supply to the French Government at Karikal.
(s) Includes } (t) Excludes } 9,651 maunds of Excise salt sold in auction and purchased by Government for fish-curing purposes and 2,148 maunds of Excise salt forfeited to Government under section 28 of the Salt Act.
(u) Includes 27,394 maunds transported from the Tinnevelly Sub-division during 1899–1900, and excludes 40,137 maunds received after 31st March 1901, 11,764 maunds returned to Tinnevelly owing to unfavourable weather and 3,800 maunds lost by the wreck of a Schooner. There is still a difference of 854 maunds between this and the figure shown in column 21 against Tinnevelly which is under enquiry.
(v) 9 maunds excess reported to have been found in the Parapanangadi fish-curing yard and 550 maunds of Bombay salt purchased locally for supplying the French Government.
(w) Includes } (x) Excludes } 12,198 maunds purchased from Excise licensees for fish-curing purposes.

APPENDIX D—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1900–1901—*cont.*

Sub-divisions.	Expended during the year — Government — Home and inland consumption.	Government — Fish-curing.	Government — Sold to French Government.	Government — Sent to other Sub-divisions.	Government — Miscellaneous.	Government — Wastage written off.	Government — Total.	Excise — Home and inland consumption.	Excise — Export by sea.	Excise — Miscellaneous.	Excise — Wastage written off.	Excise — Total.	Total expended Government and Excise.	Balance in hand including the wastages to be written off — Government.	Balance — Excise.	Balance — Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole Sub-division.	(t) 1,059,144	7,900	..	..	(h) 49,384	63,846	1,180,274	898,622	(m) 3,520	(p) 215,327	46,239	1,163,708	2,343,982	546,250	1,017,736	1,563,986
Cocanada "	(y) 101,129	6,901	720	..	..	10,530	122,280	(i) 344,127	(n) 45,914	(q) 49,534	19,241	458,816	581,096	92,169	362,118	454,287
Masulipatam "	102,182	896	..	..	..	2,194	105,272	165,430	..	..	17,572	183,002	288,274	84,196	299,874	384,070
Nellore "	(a) 338,981	5,269	..	..	..	31,507	375,757	782,001	..	(s) 4,101	43,230	829,332	1,205,089	866,474	951,177	1,817,651
Chingleput "	(b) 1,172,772	4,362	43,200	..	(j) 701	103,164	1,324,199	452,406	(m) 38,978	(r) 85,596	18,350	595,330	1,919,529	1,486,682	690,119	2,176,801
Cuddalore "	(c) 28,475	1,327	2,400	(f) 364	(k) 1	5,161	37,728	515,509	..	(s) 12,816	21,547	549,872	587,600	94,987	259,034	354,021
Negapatam "	(u) 121,892	5,542	7,200	..	..	21,181	155,815	480,278	(v) 1	(s) 4,892	19,081	504,252	660,067	497,333	350,468	757,801
Tinnevelly "	(d) 188	15,843	..	(g) 180,493	..	(w) 4,623	201,147	1,357,734	(o) 430,412	(s) 115	40,116	1,828,377	2,029,524	22,014	922,174	944,188
Total of the East Coast ..	2,927,763	48,040	53,520	180,857	50,086	242,206	3,502,472	4,996,107	518,825	372,381	225,376	6,112,689	9,615,161	3,600,105	4,852,700	8,452,805
Calicut—Total of the West Coast ..	(e) 222	154,199	550	..	(l) 130	(x) 1,534	156,635	..	..	..	..	..	156,635	92,810	..	92,810
Total of the Presidency ..	2,927,985	202,239	54,070	180,857	50,216	243,740	3,659,107	4,996,107	518,825	372,381	225,376	6,112,689	9,771,796	3,692,915	4,852,700	8,545,615
Imports—																
Duty—paid	..	..	..	..	..	..	..	..	..	..	..	..	1,134,695	..	..	..
Duty—bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,665	..	..	..
Grand Total ..	2,927,985	202,239	54,070	180,857	50,216	243,740	3,659,107	4,996,107	518,825	372,381	225,376	6,112,689	10,908,156	3,692,915	4,852,700	8,545,615

(a) Includes 72 maunds issued to the Jail Department.
(b) Includes 1,223 maunds issued to the Jail Department and 42,763 maunds sold through the agency of the Madras Railway Company.
(c) Includes 90 maunds issued to the Jail Department.
(d) Issued to the Jail Department.
(e) Includes 188 maunds issued to the Jail Department.
(f) Issued from Karambalam to the Kadappakkam fish-curing yard.
(g) Transported to the West Coast.
(h) Unsaleable salt at Calingapatam destroyed under the authority of Government Orders, Mis. Nos. 3528, Revenue, dated 3rd October 1899, and 195, Revenue, dated 22nd January 1900.
(i) Includes 2 maunds salt issued to the Oriental Salt Company in small quantities as samples.
(j) Includes 2 maunds stolen from the Mangodu fish-curing yard, 600 maunds issued duty free to Messrs. Wilson & Co., for use in their tannery at Tangal, 9 maunds that fell into water while unloading during the transport season of 1899 but the cost price on which was recovered in 1900–1901, and 90 maunds destroyed, being unsaleable salt left unremoved by the purchasers within the time allowed.
(k) Sample salt sent to the Board's office.

(l) Includes 11 maunds destroyed, being dirty Bombay salt, and 119 maunds lost in transit to fish-curing yards.
(m) To Rangoon.
(n) 45,074 maunds to Rangoon and 840 maunds to Chandballi.
(o) 366,000 maunds to Penang and 64,412 maunds to Singapore.
(p) Includes 176,160 maunds issued from Naupada and 19,222 maunds from Karasa to the Oriental Salt Company for treatment, and 10,945 maunds destroyed.
(q) Issued to the Oriental Salt Company for treatment from Jagannaikpur.
(r) Includes 8,696 maunds destroyed, and 76,900 maunds issued to the Oriental Salt Company for treatment.
(s) Destroyed.
(t) Includes 120 maunds issued to the Jail Department.
(u) Includes 402 maunds issued to the Jail Department.
(v) To Penang as sample.
(w) Includes 431 maunds special wastage.
(x) Includes 1,088 maunds special wastage.
(y) Includes 230 maunds issued to the Jail Department.

ENCLOSURE 1 TO APPENDIX D.

STOCKS and ISSUES of Salt of all kinds for the five years ending with 1900–1901.

Years.	In hand at beginning of the year. Government salt.	Excise salt.	Imported salt.	Total.	Receipts. Government salt.	Excise salt.	Imported salt.	Total.	Total in hand and received. Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1896–97	(a) 5,275,857	(a) 8,677,073	..	13,952,930	3,351,928	6,335,857	1,131,940	10,819,725	8,627,785	15,012,930	1,131,940	24,772,655
1897–98	(b) 6,699,912	7,973,571	..	14,673,483	2,171,042	4,292,867	1,252,053	7,715,962	8,870,954	12,266,438	1,252,053	22,389,445
1898–99	6,583,911	5,899,707	..	12,483,618	1,286,165	5,654,247	1,170,560	8,110,972	7,870,076	11,553,954	1,170,560	20,594,590
1899–1900	4,854,034	5,648,320	..	10,502,354	2,432,543	5,156,360	1,219,247	8,808,150	7,286,577	10,804,680	1,219,247	19,310,504
1900–1901	(c) 3,675,349	(c) 5,279,708	..	8,955,057	3,412,753	5,610,485	1,136,360	10,159,598	7,088,102	10,890,193	1,136,360	19,114,655

Years.	Issues. For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Balance at end of the year, exclusive of wastage not written off within the year. Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
1896–97	8,023,263	149,023	(d) 722,282	54,995	205,262	9,154,825	6,699,912	7,973,571	..	14,673,483
1897–98 ..	8,379,313	157,722	(e) 425,291	41,622	258,888	9,262,836	6,583,911	5,899,707	..	12,483,618
1898–99	8,378,535	138,655	(f) 468,594	54,577	442,798	9,483,159	4,854,034	5,648,320	..	10,502,354
1899–1900 ..	8,605,509	191,985	(g) 161,228	44,224	560,594	9,563,540	3,675,349	5,279,708	..	8,955,057
1900–1901	9,060,452	202,239	(h) 100,781	54,070	518,825	9,936,367	3,597,000	4,742,227	..	8,339,227

(a) The difference between this figure and that shown in column 21 against 1895–96 is due to certain adjustments made to rectify an error in stock.
(b) Do. do. 1896–97 do. do.
(c) The difference between these figures and that shown in columns 20 and 21 against 1899–1900 in the last year's report is due to certain adjustments made to rectify an error in stock.
(d) Includes 721,057 maunds destroyed, 1,200 maunds adjusted to rectify a certain error in the stocks, 1 maund issued to Messrs. Stuart, Hall & Co. on payment of duty, 13 maunds lost in transit by contractors from whom the value was recovered and 11 maunds (stolen from the Muttupet fish-curing yard) written off the accounts.
(e) Includes 425,111 maunds destroyed, 19 maunds lost in transit, the value of which was recovered and credited, 1 maund sample sent to the interior districts and 160 maunds shown under miscellaneous issues—vide Government Order, No. 3144, Revenue, dated 21st June 1897.
(f) Includes 462,669 maunds destroyed, 48 maunds lost in transit, the value of which was recovered and credited, 2 maunds samples sent to the interior districts and 5,875 maunds adjusted in the accounts to rectify certain errors.
(g) Includes 157,348 maunds destroyed, 6 maunds lost in transit, the value of which was recovered and credited, 2 maunds sent as samples to interior districts, 1,600 maunds issued to Messrs. Wilson & Co. for use at their tannery at Tangal and 2,272 maunds adjusted in the accounts to rectify certain errors in stock.
(h) Includes 100,050 maunds destroyed, 127 maunds lost in transit, the value of which was recovered and credited, 600 maunds issued to Messrs. Wilson & Co. for use in their tannery at Tangal, 1 maund sample sent to the Board's office and 2 maunds stolen at the Mangodu fish-curing yard.

APPENDIX E.

STATEMENT showing Duty-paid and Duty-bearing Salt imported by sea and cleared in the Madras Presidency in 1900–1901.

Sub-division.	Port or district of import.	As per manifests from Bombay.	As per manifests from Other ports.	Total as per manifests.	Wastage discovered. Quantity.	Wastage discovered. Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8
	Duty-paid imports (by sea).						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Chicacole ..	Vizagapatam	21	..	21	..	..	21
Chingleput ..	Madras	355	..	355	..	..	355
Cuddalore ..	Cuddalore	10,796	..	10,796	144	1·33	10,652
Calicut ..	Baindur (South Canara district).	..	7,548	7,548	..	..	7,548
	Coondapoor do. ..	504	26,700	27,204	381	1·40	26,823
	Hangarkotta do. ..	638	37,465	38,103	502	1·31	37,601
	Malpe do. ..	1,008	693	1,701	15	·88	1,686
	Mulki do. ..	..	2,128	2,128	12	·56	2,116
	Mangalore do. ..	158,778	900	159,678	3,506	2·19	156,172
	Cannanore (Malabar district) ..	..	58,418	58,418	945	1·61	57,473
	Tellicherry do. ..	..	65,896	65,896	862	1·30	65,034
	Badagara do. ..	..	34,049	34,049	608	1·78	33,441
	Quilandi do. ..	..	3,096	3,096	13	·42	3,083
	Calicut do. ..	..	497,738	497,738	6,155	1·23	491,583
	Beypore do. ..	..	31,074	31,074	471	1·51	30,603
	Ponnáni do. ..	6,576	205,583	212,159	3,318	1·56	208,841
	Cochin do. ..	1,080	624	1,704	41	2·40	1,663
	Total ..	168,584	971,912	1,140,496	16,829	1·47	*1,123,667
	Total, Duty-paid ..	179,756	971,912	1,151,668	16,973	1·47	1,134,695
	Duty-bearing imports (by sea).						
Chicacole ..	Ganjám	..	..	..	..	..	2
	Vizagapatam	..	..	..	..	..	10
Chingleput ..	Madras	..	..	..	..	..	1,598
Tinnevelly ..	Tuticorin	..	..	..	..	..	32
Calicut ..	Mangalore	..	..	..	..	..	11
	Calicut	..	..	..	..	..	..
	Cochin	..	..	..	..	..	6
	Total ..	..	..	..	..	..	† 1,659
	Duty-bearing imports (by land).						
Cuddalore ..	Cuddalore	..	..	..	..	..	6
	Grand Total ..	..	..	..	..	..	1,136,360

* Includes .. } 3,886 maunds on which duty was collected [illegible] duty was leviable according
† Excludes .. } to export rules.

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APPENDIX F.

STATEMENT showing the Quantities of Excise-manufactured Salt sold in the Presidency of Madras and the Wholesale Prices realized for it by licensees in 1900–1901.

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
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chicacole.	Surlá	..	..	4,268	368 10 6	98,836	13,499 1 0	13,038	2,444 10 0	..	..
	Naupada	..	..	18,196	2,175 8 2	158,106	21,410 5 8	15,194	2,848 14 0	17,582	4,395 8 0
	Kuppili	..	..	..	..	466	73 12 2	3,602	824 7 7	83,014	21,782 7 5
	Konada	..	..	3,680	308 15 10	40,134	5,317 0 4	4,068	877 5 4	390	97 8 0
	Bimlipatam ..	..	..	266	21 1 8	9,108	1,266 15 9	103,051	20,665 12 6	4,111	1,072 3 8
	Karasa	6,186	136 6 10	956	59 12 0	27,960	3,529 2 0	119,943	22,493 7 0	5,948	1,506 9 0
	Total ..	6,186	136 6 10	27,366	2,934 0 2	334,610	45,126 4 11	258,896	50,154 8 5	111,045	28,854 4 1
Cocanada.	Penuguduru ..	..	..	..	..	..	..	69,613	14,760 9 10	146,427	36,669 6 4
	Jagannaikpur ..	..	..	..	..	..	..	17,852	3,366 15 0	10,038	2,636 4 1
	Mogalturru ..	..	..	400	28 2 0	174	21 12 0	349	66 3 6	38,161	9,973 12 0
	Total ..	..	..	400	28 2 0	174	21 12 0	87,814	18,193 12 4	194,626	49,279 6 5
Masulipatam.	Manginapudi ..	..	..	..	..	..	..	57,082	11,723 9 6	22,510	5,627 8 0
	Nizampatam ..	..	..	..	..	75,184	12,231 8 0	10,654	1,997 10 0	..	..
	Total ..	..	..	..	..	75,184	12,231 8 0	67,736	13,721 3 6	22,510	5,627 8 0
Nellore.	Kanuparti ..	726	15 2 0	4,391	471 5 10	16,412	2,563 9 4	10,212	1,914 12 0	..	..
	Pákala	..	..	920	57 8 0	6,456	1,054 14 0	264,320	54,422 6 6	29,843	7,460 12 0
	Iskapalle ..	3,018	147 5 6	7,626	662 7 6	19,949	2,966 15 6	22,644	4,245 12 0	..	..
	Krishnapatnam ..	6,104	75 15 9	39,360	3,574 10 6	277,190	40,109 12 7	..	..	..	..
	Tada	..	..	902	86 14 10	12,680	1,615 12 2	60,332	11,869 4 4	1,434	858 8 0
	Total ..	9,848	238 7 3	53,199	4,852 14 8	332,687	48,310 15 7	357,508	72,462 2 10	31,277	7,819 4 0
Chingleput.	Kattur	..	..	..	..	1,596	207 0 0	13,645	2,558 7 0	..	..
	Vallur	..	..	..	..	6,562	1,025 5 0	2,248	421 8 0	..	..
	Vadasamanjeri ..	..	..	136	12 12 0	140	23 5 4	17,414	3,265 2 0	..	..
	Covelong	..	..	..	..	..	..	70,155	13,154 1 0	43,705	10,926 4 0
	Cheyur	..	..	..	..	16,312	2,412 2 4	10,061	2,099 10 6	26,397	7,113 7 0
	Chunampet ..	..	..	850	79 11 0	73,762	10,385 11 4	49,762	10,222 11 6	58,051	15,005 15 0
	Total ..	..	..	986	92 7 0	98,372	14,053 8 0	163,285	31,721 8 0	128,153	33,045 10 0
Cuddalore.	Merkanam ..	..	..	6,112	573 7 0	53,053	7,457 8 0	111,761	22,607 4 10	49,576	12,974 14 0
	Cuddalore ..	..	..	..	..	80	12 8 0	822	174 0 0	20,537	5,455 0 6
	Manambadi ..	..	..	..	..	..	..	..	..	20	5 10 0
	Neidavasal ..	..	..	1,986	181 13 8	15,942	2,295 2 0	51,530	9,679 3 0	33,045	8,291 11 0
	Tranquebar ..	..	..	..	..	3,044	462 9 0	22,196	4,247 8 6	19,217	4,968 7 6
	Total ..	..	..	8,098	755 4 8	72,119	10,227 11 0	186,318	36,708 0 4	122,395	31,695 11 0
Negapatam.	Negapatam ..	..	..	80	5 0 0	338	50 15 0	6,503	1,293 7 0	163,820	41,007 3 0
	Védáranniyam ..	..	..	..	..	50,851	7,874 3 6	18,896	3,543 0 0	..	..
	Thambikkanallavankottai ..	..	..	24	1 8 0	25,189	3,153 0 0	11,593	2,173 11 0	..	..
	Adirámpatnam ..	..	..	1,106	105 14 4	38,041	5,090 8 0	10,981	2,071 2 0	..	..
	Magilankottai ..	104	3 14 4	..	..	5,547	785 1 2	3,464	652 14 0	..	..
	Theethandathanam	..	..	..	..	2,170	272 13 6	9,956	2,185 3 6	32,802	8,762 6 4
	Vattanam ..	..	..	1,172	106 0 6	7,734	1,091 7 0	25,812	5,340 13 0	27,900	7,049 4 0
	Total ..	104	3 14 4	2,382	218 6 10	129,870	18,318 0 2	87,205	17,260 2 6	224,522	56,818 13 4
Tinnevelly.	Morekolam ..	984	25 1 6	1,912	165 6 0	10,233	1,492 11 4	11,125	2,240 14 6	3,372	846 5 0
	Mutturagunádapatnam.	330	1 11 6	..	..	1,628	227 4 0	15,600	3,060 9 0	35,360	8,859 13 0
	Arasadi	15,520	449 0 8	25,740	1,802 5 0	8,118	1,154 14 0	103,622	20,864 9 0	18,104	4,623 8 0
	Tuticorin ..	600	6 4 0	91,758	5,970 9 2	3,820	545 10 0	19,462	3,982 4 0	47,336	12,456 14 6
	Levingepuram ..	1,200	12 8 0	89,540	5,764 13 4	9,760	1,432 7 10	38,890	8,079 13 0	151,192	40,998 11 6
	Sevandakulam ..	..	..	190,674	12,437 15 10	11,410	1,605 10 0	22,730	4,677 4 0	104,344	28,437 8 6
	Káyalpatnam ..	30,030	1,561 6 9	58,040	4,364 11 0	30,372	3,833 5 0	14,556	2,729 4 0	4,908	1,388 5 0
	Arumuganéri ..	8,670	90 5 0	65,412	5,679 9 6	146,048	18,304 15 4	52,090	9,766 14 0	3,762	965 8 0
	Keranur	14,290	322 11 4	54,766	4,352 3 6	66,650	8,474 0 0	14,822	2,784 2 0	12	3 0 0
	Kulasékarapatnam	1,384	43 4 0	4,953	451 6 0	4,138	547 12 0	330	61 14 0	..	..
	Kuttanguli ..	235	9 12 8	352	42 2 8	1,204	201 7 2	10,005	1,915 6 8	2,430	631 0 0
	Total ..	73,243	2,522 1 5	583,147	41,031 2 0	293,281	37,820 0 8	303,232	60,162 14 2	370,820	99,160 9 6
	Grand Total ..	89,381	2,900 13 10	675,578	49,912 5 4	1,336,297	1,86,109 12 4	1,611,094	3,00,374 4 1	1,205,348	3,12,301 2 4

Sub-Division.	Excise factory.	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 of 1900–1901.	Average of 1899–1900.
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25	26
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	A. P.	A. P.
Chicacole.	Surlá	..	..	..	..	..	..	..	..	..	..	116,142	16,312 5 6	2 2·9	2 3·7
	Naupada	10	3 2 0	100,196	37,573 8 0	808	353 8 0	..	..	3,592	2,694 0 0	* 313,684	71,484 5 10	3 7·7	5 6·9
	Kuppili	868	280 4 8	..	..	..	..	..	..	..	..	87,950	22,960 15 10	4 2·1	5 0·9
	Konada	..	..	..	..	..	..	..	..	..	..	48,272	6,600 13 6	2 2·2	4 2·5
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	116,536	23,026 1 7	3 1·9	3 7·7
	Karasa	..	..	681	255 6 0	..	..	34	17 0 0	704	616 0 0	† 162,412	28,613 10 10	2 9·8	5 3·6
	Total	878	283 6 8	100,877	37,828 14 0	808	353 8 0	34	17 0 0	4,296	3,310 0 0	844,996	1,68,998 5 1	3 2·3	4 8·7
Cocanada.	Penuguduru	..	..	..	..	..	..	..	..	..	..	216,040	51,480 0 2	3 9·7	3 9·1
	Jagannaikpur	24,196	7,561 4 0	17,914	6,717 12 0	..	..	16,688	8,344 0 0	432	256 8 0	‡ 87,120	28,882 11 1	5 3·6	6 9·3
	Mogalturru	39,121	12,603 8 6	8,498	3,186 12 0	176	79 12 0	..	..	..	..	86,879	25,959 14 0	4 9·3	4 2·0
	Total	63,317	20,164 12 6	26,412	9,904 8 0	176	79 12 0	16,688	8,344 0 0	432	256 8 0	390,039	1,06,272 9 3	4 4·3	4 4·1
Masulipatam.	Manginapudi	..	..	..	..	..	..	..	..	..	..	79,592	17,351 1 6	3 5·8	3 8·4
	Nizampatam	..	..	..	..	..	..	..	..	..	..	85,838	14,229 2 0	2 7·8	2 8·3
	Total	..	..	..	..	..	..	..	..	..	..	165,430	31,580 3 6	3 0·6	3 3·0
Nellore.	Kanuparti	..	..	..	..	..	..	..	..	..	..	31,741	4,964 13 2	2 6·0	2 7·2
	Pákala	..	..	..	..	..	..	..	..	..	..	301,539	62,995 8 6	3 4·1	3 4·8
	Iskapalle	..	..	..	..	..	..	..	..	..	..	53,237	8,022 8 6	2 4·9	2 4·4
	Krishnapatnam	..	..	..	..	..	..	..	..	..	..	322,654	43,760 6 10	2 2·0	2 2·9
	Tada	..	..	..	..	..	..	..	..	..	..	75,348	13,930 7 4	2 11·4	3 4·9
	Total	..	..	..	..	..	..	..	..	..	..	784,519	1,33,673 12 4	2 8·7	2 11·6
Chingleput.	Kattur	..	..	..	..	..	..	..	..	..	..	15,241	2,765 7 0	2 10·8	3 0·0
	Vallur	..	..	..	..	..	..	..	..	..	..	8,810	1,446 13 0	2 7·5	3 0·0
	Vadasamanjeri	..	..	..	..	..	..	..	..	..	..	17,690	3,301 3 4	3 11·8	2 11·9
	Covelong	..	..	9,480	3,556 0 5	..	..	..	..	5466	4,099 8 11	§ 128,806	31,734 14 4	3 11·3	2 11·6
	Cheyur	..	..	..	..	..	..	..	..	..	..	52,770	11,625 3 10	3 6·2	3 5·8
	Chunampet	162	50 10 0	470	176 4 0	..	..	..	..	..	..	183,057	35,920 14 10	3 1·6	2 10·8
	Total	162	50 10 0	9,950	3,731 4 5	..	..	..	..	5466	4,099 8 11	406,374	86,794 8 4	3 5·0	3 0·5
Cuddalore.	Merkanam	..	..	..	..	..	..	..	..	..	..	220,502	43,613 1 10	3 1·9	2 3·5
	Cuddalore	53,963	17,013 2 6	11,963	4,589 14 0	640	280 0 0	..	..	..	..	88,005	28,424 9 0	5 2·0	5 7·7
	Manambadi	13,380	4,238 7 0	23,870	8,979 8 0	1,824	801 2 0	150	75 0 0	..	..	39,244	14,099 11 0	5 8·9	6 1·5
	Neidavasal	16,579	5,181 7 0	..	..	..	..	..	..	..	..	119,091	25,629 4 8	3 5·3	4 8·9
	Tranquebar	3,256	1,057 8 6	4,218	1,582 12 0	..	..	..	..	..	..	51,931	12,318 13 6	3 9·5	3 10·1
	Total	87,178	28,390 9 0	40,051	15,152 2 0	2,464	1,081 2 0	150	75 0 0	..	..	518,773	1,24,085 8 0	3 9·9	3 8·8
Negapatam.	Negapatam	24,536	7,667 8 0	660	247 8 0	..	..	..	..	..	..	195,937	50,271 9 0	4 1·2	4 2·5
	Védáranniyam	..	..	..	..	..	..	..	..	..	..	69,747	11,417 3 6	2 7·4	2 7·7
	Thambikkanallavankottai	..	..	..	..	..	..	..	..	..	..	36,806	5,328 3 0	2 3·7	2 2·6
	Adirámpatnam	..	..	..	..	..	..	..	..	..	..	50,128	7,267 8 4	2 3·5	2 0·5
	Magilankottai	..	..	..	..	..	..	..	..	..	..	9,115	1,441 13 6	2 6·3	2 2·3
	Theethandathanam	9,572	3,034 2 0	..	..	..	..	..	..	..	..	54,500	14,254 9 4	4 2·2	4 10·1
	Vattanam	1,428	446 4 0	..	..	..	..	..	..	..	..	64,046	14,033 12 6	3 6·0	4 7·0
	Total	35,536	11,147 14 0	660	247 8 0	..	..	..	..	..	..	480,279	1,04,014 11 2	3 5·5	3 6·1
Tinnevelly.	Morekolam	..	..	..	..	..	..	..	..	..	..	27,626	4,770 6 4	2 9·1	3 11·6
	Mutturagunádapatnam	4,586	1,433 2 0	..	..	..	..	..	..	..	..	57,504	13,582 7 6	3 9·3	3 5·3
	Arasadi	3,558	1,120 0 0	..	..	..	..	..	..	..	..	174,662	30,614 4 8	2 8·9	1 8·5
	Tuticorin	20,870	6,767 0 0	4,046	1,527 9 6	..	..	..	..	..	..	187,892	31,256 3 2	2 7·9	1 11·4
	Levingepuram	37,572	12,212 10 6	3,582	1,343 4 0	..	..	..	..	..	..	331,736	69,844 4 2	3 4·4	2 3·0
	Sevandakulam	77,694	25,290 3 8	19,592	7,458 14 0	..	..	..	..	..	..	426,444	79,907 8 0	2 11·9	2 7·6
	Káyalpatnam	480	157 8 0	..	..	..	..	160	82 8 0	..	..	138,546	14,066 15 9	1 7·4	2 5·9
	Arumuganéri	..	..	..	..	..	..	..	..	..	..	275,982	34,807 3 10	2 0·2	2 5·5
	Keranur	..	..	..	..	..	..	..	..	..	..	150,440	15,936 0 10	1 8·3	2 2·0
	Kulasékarapatnam	..	..	..	..	..	..	..	..	..	..	10,805	1,104 4 0	1 7·6	2 3·7
	Kuttanguli	..	..	..	..	..	..	..	..	..	..	14,226	2,799 13 2	3 1·7	3 10·8
	Total	144,760	46,980 8 2	27,220	10,329 11 6	..	..	160	82 8 0	..	..	1,795,863	2,98,089 7 5	2 7·8	2 5·2
	Grand Total	331,831	1,07,017 12 4	205,170	77,193 15 11	3,448	1,514 6 0	17,032	8,518 8 0	10,194	7,666 0 11	5,386,273	10,53,509 1 1	3 1·5	3 3·2

* Excludes 42,188 mds. for which prices have not been reported. They were removed by the Oriental Salt Company from the Naupada factory on their own account for sale at their depots.
† Do. 14,958 mds. for do. Do. do. Karasa do do.
‡ Do. 2 mds. 19 seers 60 tolas of salt removed from time to time as samples.
§ Do. 55,010 mds. for which prices have not been reported. They were removed by the Oriental Salt Company from the Covelong factory on their own account for sale at their depots.

APPENDIX G.

STATEMENT showing the maximum, minimum and average Prices of Salt at each of the Government factories and extensions in 1900–1901.

Government Factories and Extensions.	Year.	Maximum. RS.	A.	P.	Minimum. RS.	A.	P.	Average. RS.	A.	P.
Ganjám	1900-1901	0	3	0	0	3	0	0	3	0·0
	1899-1900	0	3	0	0	3	0	0	3	0·0
Surlá	1900-1901	0	2	0	0	1	6	0	1	10·9
	1899-1900	0	4	6	0	1	6	0	2	8·8
Naupada	1900-1901	0	1	6	0	1	0	0	1	4·7
	1899-1900	0	3	0	0	1	6	0	1	6·6
Calingapatam	1900-1901	0	3	0	0	1	0	0	2	9·6
	1899-1900	0	4	6	0	1	0	0	2	10·1
Karasa	1900-1901	0	3	0	0	2	0	0	2	8·5
	1899-1900	0	3	0	0	1	0	0	2	2·2
Balacheruvu	1900-1901	0	3	0	0	3	0	0	3	0·0
	1899-1900	0	3	0	0	3	0	0	3	0·0
Polavaram	1900-1901	0	3	0	0	3	0	0	3	0·0
	1899-1900	0	3	0	0	3	0	0	3	0·0
Penuguduru	1900-1901	0	3	0	0	1	0	0	2	4·8
	1899-1900	0	3	0	0	2	0	0	2	10·9
Pandraka	1900-1901	0	2	0	0	2	0	0	2	0·0
	1899-1900	0	2	0	0	2	0	0	2	0·0
Chinna Ganjám	1900-1901	0	3	0	0	3	0	0	3	0·0
	1899-1900	0	3	0	0	3	0	0	3	0·0
Kanuparti	1900-1901	0	3	0	0	2	0	0	2	3·2
	1899-1900	0	3	0	0	2	0	0	2	10·5
Krishnapatnam	1900-1901	0	3	0	0	1	0	0	2	5·7
	1899-1900	0	3	0	0	1	6	0	2	5·4
Dugarazpatnam	1900-1901	0	3	0	0	3	0	0	3	0·0
	1899-1900	0	3	0	0	3	0	0	3	0·0
Madras Depot	1900-1901	0	6	7·5	0	0	3	0	3	0·5
	1899-1900	0	3	0	0	0	3	0	2	11·9
Karambalam	1900-1901	0	10	9	0	2	1·5	0	4	3·5
	1899-1900	0	3	0	0	3	0	0	3	0·0
Negapatam	1900-1901	0	3	0	0	0	9	0	2	8·2
	1899-1900	0	3	0	0	0	9	0	2	11·5
Védáranniyam	1900-1901	0	1	9	0	0	4	0	1	2·0
	1899-1900	0	3	6	0	0	4	0	1	9·5
Adirámpatnam	1900-1901	0	2	0	0	0	9	0	2	0·0
	1899-1900	0	2	10	0	0	9	0	2	0·3
Kattumavadi	1900-1901	0	3	0	0	3	0	0	3	0·0
	1899-1900	0	4	5	0	3	0	0	3	0·1
Manakkudi	1900-1901	0	3	0	0	2	0	0	2	11·11
	1899-1900	0	3	0	0	2	0	0	2	10·2

APPENDIX H.

STATEMENT showing the annual average price of Salt per rupee in seers of 80 tolas at the head-quarter station of the several Districts during the three years ending with 1900–1901.

Districts.	1898–99.	1899–1900.	1900–1901.
1. Ganjám	9·9	10·1	10·3*
2. Vizagapatam	12·05	13·2	13·2
3. Gódávari	12·1	12·1	12·3
4. Kistna	13·2	13·2	13·2
5. Kurnool B	10·1	10·2	10·6
6. Bellary M	12·3	12·5	12·9
6. Bellary G	11·4	11·8	[illegible]
7. Anantapur	11·5	11·5	11·5
8. Cuddapah	12·2	12·2	12·2
9. Nellore	12·8	12·8	12·8
10. Madras	12·5	13·0	13·1
11. Chingleput	13·3	13·3	13·3
12. South Arcot	13·2	13·2	13·2
13. North do.	12·1	12·0	12·1
14. Salem	11·2	11·2	11·0
15. Coimbatore	11·0	10·7	11·3
16. Trichinopoly	11·9	12·0	12·0
17. Tanjore N	12·9	12·9	12·9
17. Tanjore V	12·9	12·9	12·9
18. Madura	13·1	13·1	13·1
19. Tinnevelly	13·9	14·1	14·3
20. The Nilgiris	10·5	10·3	[illegible]
21. Malabar	12·3	12·3	12·5
22. South Canara	11·8	11·9	12·1

B = Bombay salt. M = Madras salt. G = Goa salt. N = Negapatam salt. V = Védáranniyam salt.

APPENDIX I—Part I.

Abstract Statement showing the Salt Traffic on Railways in the Madras Presidency during the year 1900–1901.

Districts consigned to	Districts sent from: Ganjám.	Vizagapatam.	Gódávari.	Kistna	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddapah.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	10,077	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	22,344	10,032	208	..	..	2	..	..	..	..	..	..	..	..	..
Gódávari	512	224	24,537	10	23,870	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	6	25,320	18,698	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	9,613	8,292	567	..	..	..	..	..	..	..	..	61
Cuddapah	..	..	..	..	172,249	82,927	..	..	..	..	..	..	..	4,801	..
Kurnool	..	..	..	3,490	68,458	..	..	..	..	..	..	..	49,179	..	1,951
Bellary .. .. .. Anantapur	..	..	..	..	} 9,571	64,608	..	..	..	..	..	7,692	132,286	315	..
Chingleput and Madras ..	398	..	25	..	5,048	99,231	1,000	2	..	..	..	..	..	..	..
North Arcot	..	..	..	..	22,713	326,250	3,764	..	..	..	..	..	..	378	..
South Arcot	..	..	..	..	..	253,567	106,550	35	..	..	..	..	..	..	..
Salem	..	..	..	..	..	189,701	..	..	..	1,620	158,680	..	..	..	..
Coimbatore	..	..	..	..	648	203,508	656	488	..	51,030	170,886	..	..	..	..
Tanjore	..	..	..	..	..	15	2,843	211,331	..	45,514	..	..	..	..	..
Trichinopoly	..	..	..	..	..	1	35,894	73,526	6,437	226,798	..	..	..	..	..
Madura	..	..	..	..	..	7	6	..	5,659	448,865	..	..	..	..	..
Tinnevelly	..	..	..	..	..	1	..	2	..	124,503	..	..	..	..	..
Malabar	..	..	..	..	..	4,860	..	..	..	5	121,258	..	..	..	..
Central Provinces	295,165	1,391	14,745	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	421,871	2,584	6,265	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	1,488	140,556	82,305	8,123	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	69,235	..	..	..	..	323	47,465	386,703	..	..
Bombay Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal.	134,633	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	885,000	14,831	47,274	178,989	411,852	1,302,603	150,713	285,384	12,096	898,535	451,147	55,157	568,168	5,494	2,012

APPENDIX I—Part I—*cont.*

Abstract Statement showing the Salt Traffic on Railways in the Madras Presidency during the year 1900–1901—*cont.*

Districts consigned to	Districts sent from—*cont.*: Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces.	Lower Provinces of Bengal.	Total.	Deduct Salt transmitted: Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	..	..	..	..	..	..	..	..	15	..	..	10,092	..	..	10,092
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	32,586	..	..	32,586
Gódávari	..	..	..	..	..	..	..	..	..	..	..	49,153	..	..	49,153
Kistna	..	..	..	..	..	..	..	..	..	..	..	44,024	..	..	44,024
Nellore	..	..	..	..	..	..	..	..	..	..	..	18,533	..	..	18,533
Cuddapah	..	..	114	..	..	..	..	..	..	..	..	260,091	693	4,801	254,597
Kurnool	156	..	..	..	..	..	..	..	..	..	..	123,234	61	1,951	121,222
Bellary .. .. .. Anantapur	} 2,510	19,458	..	..	..	..	194	..	..	..	..	236,634	943	21,968	213,723
Chingleput and Madras ..	..	..	486	..	..	..	..	..	..	..	..	106,190	..	..	106,190
North Arcot	..	..	9,260	59	..	..	128	..	..	..	..	362,552	1,045	9,260	352,247
South Arcot	..	..	445	..	..	..	..	..	..	..	..	360,597	..	..	360,597
Salem	..	..	..	1,939	3,664	..	1,907	..	..	..	..	357,511	314	1,939	355,258
Coimbatore	..	..	..	44	4,684	1,058	..	..	..	..	..	433,002	5,791	4,684	422,527
Tanjore	..	..	..	..	..	3	..	..	..	..	..	259,706	..	..	259,706
Trichinopoly	..	..	..	..	..	5,112	..	..	..	..	..	347,768	2,203	5,112	340,453
Madura	..	..	..	..	..	1,142	..	..	..	..	..	455,679	..	..	455,679
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	124,506	..	..	124,506
Malabar	..	..	..	..	2,127	..	..	..	..	..	..	128,250	..	..	128,250
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	311,901	..	..	311,901
Orissa	..	..	..	..	..	..	..	..	..	..	..	430,720	15	..	430,705
Nizam's Dominions ..	198	284	..	..	..	..	..	..	..	..	..	232,954	..	..	232,954
Mysore Province	..	142	..	211	..	..	69,469	..	..	..	..	573,548	3,427	69,469	500,652
Bombay Presidency ..	163	..	..	..	..	..	1,198	..	..	..	..	1,361	..	..	1,361
Lower Provinces of Bengal.	..	..	..	..	..	..	..	..	..	..	..	134,633	..	..	134,633
Total ..	3,027	19,884	10,305	2,253	10,475	7,315	72,896	..	15	..	..	5,395,225	14,492	119,184	5,261,549

APPENDIX I.—PART II.

CORRECTED Distribution Statement.

Districts to or for which salt was sent or declared.	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay Presidency, Goa, &c.	Mysore Province.
	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.											
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	410,970	331	..	..	..	..	..	..	..	..	2	..
Vizagapatam	122,640	553,643	208	..	..	2	..	..	..	..	31	..
Gódávari	512	13,028	425,517	10	44,746	..	..	..	..	..	..	..
Kistna	..	..	6	334,790	96,381	..	..	..	..	..	..	..
Nellore	..	..	..	21,555	247,764	567	..	..	..	..	..	..
Chingleput and Madras	398	..	25	..	9,401	330,670	2,440	2	..	..	1,953	..
South Arcot	..	..	..	..	..	333,215	310,158	35	..	..	10,652	..
Tanjore	..	..	..	..	..	15	4,296	498,930	8,776	45,514	..	..
Madura	..	..	..	..	..	7	6	16,938	223,881	585,852	..	..
Tinnevelly	..	..	..	..	..	1	..	2	1,966	362,866	32	..
South Canara	..	..	..	..	..	..	..	..	..	..	231,957	..
Malabar	..	..	..	..	..	4,860	..	..	..	222	561,838	..
Bellary and Anantapur	..	..	..	..	10,514	64,608	..	..	..	..	139,978	194
Cuddapah	..	..	..	..	177,061	82,927	3,944	..	..	..	..	..
Kurnool	..	..	..	3,490	152,793	..	..	..	..	..	49,179	..
North Arcot	..	..	..	..	31,833	387,648	6,874	..	..	..	..	128
Salem	..	..	..	..	..	189,701	..	..	..	1,620	158,680	1,907
Coimbatore including the Nilgiris	..	..	..	..	648	203,508	656	488	..	51,030	170,886	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	1	47,778	93,221	10,011	226,798	..	..
Central Provinces	295,165	1,991	14,745	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals	421,871	2,584	6,265	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	1,488	169,898	87,710	8,123	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	69,325	..	..	..	..	434,491	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal	134,633	..	..	..	..	..	..	..	..	..	..	..
Calcutta	..	..	..	..	..	..	..	..	..	..	..	..
London	..	..	2	..	..	..	..	..	..	..	..	..
Total ..	1,386,189	571,577	448,256	529,743	858,851	1,625,178	376,152	609,616	244,634	1,273,902	1,759,679	2,229

Kistna to Nellore.—The Railway figures are 9,613 maunds: to this are added 11,942 maunds declared from the Chinna Ganjám factory for Nellore.

Kistna to the Nizam's Dominions.—The Railway figures are 140,556 maunds; to this are added 29,342 maunds declared for Jaggayyapéta, the bulk of which must have gone by road to the Nizam's Dominions.

Nellore to Cuddapah.—The Railway figures are 172,249 maunds; to this are added 4,812 maunds declared for Cuddapah from the Iskapalle factory.

Nellore to Kurnool.—The Railway figures are 68,458 maunds; to this are added 301 maunds and 84,034 maunds declared for Kurnool from the Kanuparti and Pákala factories respectively.

Nellore to North Arcot.—The Railway figures are 22,713 maunds; to this are added 9,120 maunds declared for North Arcot from the Tada factory.

Nellore to the Nizam's Dominions.—The Railway figures are 82,305 maunds; to this are added 2,025 maunds and 3,380 maunds declared for Hyderabad and Warangal from the Kanuparti and Iskapalle factories, respectively.

APPENDIX I—PART II—*cont.*

Corrected Distribution Statement—*cont.*

Districts to or for which salt was sent or declared.	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.	1899-1900. Quantity available for consumption within the district.	1899-1900. Resulting consumption per head of the population.
	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—*cont.*												
	14	15	16	17	18	19	20	21	22	23	24	25	26
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjám	..	..	..	..	..	..	..	411,303	..	411,303	16·82	399,347	17·32
Vizagapatam	..	..	..	..	..	..	..	676,524	..	676,524	18·97	623,010	18·29
Gódávari	..	..	..	..	..	..	..	483,813	..	483,813	17·28	470,924	18·64
Kistna	..	..	..	..	..	..	..	431,177	..	431,177	16·46	385,426	17·09
Nellore	..	..	61	..	..	..	..	269,947	..	269,947	14·83	253,714	14·26
Chingleput and Madras	..	..	..	486	..	..	..	345,375	..	345,375	15·59	301,651	15·61
South Arcot	..	..	..	445	..	..	..	654,505	..	654,505	22·91	628,315	23·90
Tanjore	..	..	..	..	..	..	3	557,534	..	557,534	20·43	536,816	19·82
Madura	..	..	..	..	..	..	1,142	827,826	..	827,826	24·05	753,234	23·76
Tinnevelly	..	..	..	..	..	..	..	364,867	..	364,867	14·56	388,085	16·66
South Canara	..	..	..	..	..	..	..	231,957	..	231,957	16·82	284,798	22·19
Malabar	..	..	..	..	..	2,127	..	569,047	..	569,047	16·79	606,635	18·82
Bellary and Anantapur	21,968	315	..	..	..	..	..	237,577	22,911	214,666		209,009	
Cuddapah	..	4,801	..	114	..	..	..	268,847	9,420	259,427	14·42	276,118	15·63
Kurnool	156	* 3,926	1,951	..	..	..	..	211,495	2,012	209,483		217,513	
North Arcot	..	378	..	9,260	59	..	..	386,180	10,305	375,875	14·00	380,495	14·35
Salem	..	..	..	..	1,939	3,664	..	357,511	2,253	355,258	13·25	358,285	15·02
Coimbatore including the Nilgiris	..	..	..	..	44	4,684	1,058	433,002	10,475	422,527	15·02	410,025	16·03
Trichinopoly including Pudukkóttai	..	..	..	..	..	..	5,112	382,921	7,315	375,606	16·92	369,079	17·39
Central Provinces	..	..	..	..	..	..	..	311,901	..	311,901	..	265,145	..
Orissa including the Tributary Mahals	..	..	..	..	..	..	..	430,720	..	430,720	..	395,814	..
Nizam's Dominions	482	..	..	..	..	..	..	267,701	..	267,701	..	221,032	..
Mysore and Coorg	142	..	..	..	211	..	..	504,169	2,229	501,940	..	481,839	..
Bombay Presidency	168	..	..	..	..	..	..	163	..	163	..	..	..
Lower Provinces of Bengal	..	..	..	..	..	..	..	134,633	..	134,633	..	..	..
Calcutta	..	..	..	..	..	..	..	..	..	..	..	2	..
London	..	..	..	..	..	..	..	2	..	2	..	..	..
Total ..	22,911	9,420	2,012	10,305	2,253	10,475	7,315	9,750,697	66,920	9,683,777	..	9,216,311	..

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

† In calculating the rates of consumption, the figures recorded in G.O., No. 263, Revenue, dated 28th March 1901, have been adopted.

Chingleput and Madras to South Arcot.—The Railway figures are 253,567 maunds; to this are added 9,824 maunds and 69,824 maunds declared for South Arcot from the Cheyur and Chunampet factories, respectively.

Chingleput and Madras to North Arcot.—The Railway figures are 326,250 maunds; to this are added 892 and 10,506 maunds declared for North Arcot from the Cheyur and Chunampet factories, respectively.

South Arcot to North Arcot.—The Railway figures are 3,764 maunds; to this are added 3,110 maunds declared for North Arcot from the Merkánam factory.

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

Madura to Trichinopoly including Pudukkóttai.—The Railway figures are 6,437 maunds; to this are added 1,382 and 1,742 maunds declared for Trichinopoly from the Theethandathanam and Vattanam factories, respectively.

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APPENDIX J.

RECEIPTS on account of Salt Revenue under all heads for 1900–1901.

Sub-divisions, &c.	Received for Government salt sold. For home and inland consumption. Duty.	For home and inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chicacole	18,45,676	1,90,939	..	4,938	..	21,41,643	20,552	42,03,748
Cocanada	5,362	14,825	47	4,101	40	11,68,549	6,119	11,99,043
Masulipatam	1,21,728	12,944	..	500	..	4,47,925	3,679	5,86,776
Nellore	5,89,557	61,652	..	2,357	..	19,09,758	7,125	25,70,449
Chingleput	30,94,527	2,24,904	..	1,849	4,046	11,08,925	27,143	44,61,394
Cuddalore	13,965	1,596	4,153	536	16	7,87,695	12,105	8,20,066
Bellary	..	..	..	..	..	..	294	294
Arcot	..	..	..	..	..	..	946	946
Negapatam	2,10,290	18,722	1,530	2,662	..	10,97,929	9,698	13,40,831
Tinnevelly	620	1,639	..	8,583	48	32,68,517	11,452	32,90,859
Trichinopoly	..	..	..	..	..	..	4,494	4,494
Calicut	..	50	87	1,35,107	9,908	..	2,094	1,47,246
Madras Town Circle ..	..	..	..	..	..	..	11	11
Commissioner	..	..	..	..	..	..	29	29
Deputy Commissioners ..	..	..	..	..	..	..	3	3
Total .. 1900–1901 ..	58,81,725	5,27,271	5,817	1,60,633	14,058	1,19,30,941	1,05,744	1,86,26,189
Total .. 1899–1900 ..	65,95,813	5,40,108	4,823	1,52,579	18,892	1,11,38,727	99,450	1,85,50,392

ENCLOSURE 1 TO APPENDIX J.

STATEMENT showing particulars of Cash and Credit collections during the year 1900–1901.

Particulars.	Government salt. Quantity.	Government salt. Duty.	Government salt. Cost price.	Excise salt. Quantity.	Excise salt. Duty.
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	2,927,985	73,19,962	5,27,271	5,084,520	1,27,11,300
Deduct—Value of salt issued during the year on credit for payment of duty ..	2,156,508	53,91,270	..	4,221,035	1,05,52,587
Balance, Cash Sales ..	771,477	19,28,692	5,27,271	863,485	21,58,713
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	1,581,213	39,53,033	..	3,908,891	97,72,228
Total Collections ..	2,352,690	58,81,725	5,27,271	4,772,376	1,19,30,941

ENCLOSURE 2 TO APPENDIX J.

STATEMENT showing the Quantity and Value of the Salt issued on credit in each Sub-Division during 1900–1901.

Sub-division.	Government or Excise.	Quantity.	Amount.
		I. MDS.	RS.
Chicacole	Government	476,824	11,92,060
	Excise	540,245	13,50,612
Cocanada	Government	102,893	2,57,232
	Excise	321,612	8,04,030
Masulipatam	Government	101,354	2,53,385
	Excise	157,653	3,94,132
Nellore	Government	300,980	7,52,450
	Excise	732,059	18,30,148
Chingleput	Government	1,126,265	28,15,663
	Excise	442,323	11,05,808
Cuddalore	Government	10,552	26,380
	Excise	421,657	10,54,142
Negapatam	Government	37,640	94,100
	Excise	343,336	8,58,340
Tinnevelly	Government	..	..
	Excise	1,262,150	31,55,375
Total ..	Government	2,156,508	53,91,270
	Excise	4,221,035	1,05,52,587
	Grand Total ..	6,377,543	1,59,43,857

ENCLOSURE 3 TO APPENDIX J.

COMPARATIVE statement showing the Net Revenue of the Presidency.

Year.	Revenue realized in Madras.	Bombay. On exports by sea.	Bombay. On exports by rail.	Goa on exports by rail.	Calcutta on exports by sea.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1899–1900 ..	1,85,50,392	30,41,392	4,65,065	..	..	2,20,56,849
1900–1901 ..	1,86,26,189	28,36,737	4,53,662	19,230	..	2,19,35,818

Year.	Deduct duty on exports to Calcutta, Orissa and Rangoon by sea.	Orissa and other parts of the Lower Provinces of Bengal 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.
1899–1900 ..	(a) 1,12,255	9,89,585	1,43,237	4,21,335	6,62,862	..	23,29,224	1,97,27,625
1900–1901 ..	(b) 2,21,032	14,13,344	1,74,778	5,82,385	7,79,752	407	31,71,698	1,87,64,120

(a) Represents duty on (i) 5,500 maunds exported to Calcutta, (ii) 25,622 maunds to Orissa and 13,780 maunds to Rangoon.
(b) Represents duty on (i) 87,572 maunds exported to Rangoon, (ii) 840 maunds to Chandbulli and 1 maund to Penang as sample.
(c) Railway declarations have been adopted.

APPENDIX K.

STATEMENT of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1900–1901.

Office.	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant Commissioner and Inspectors, Assistant Inspectors, clerk and servants.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspectors.	Exchange compensation allowance.	Local allowance.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	..	..	..	6,000 0 0	553 14 0	26,433 4 5	33,366 3 3	34,521 5 9	1,192 15 9	244 9 1
Cocanada	..	..	..	5,980 0 0	553 14 0	11,445 10 2	16,899 4 7	19,054 8 11	126 0 1	3,214 12 2
Masulipatam	..	..	..	9,124 4 10	553 14 0	11,186 10 8	12,228 0 5	21,213 4 1	572 7 11	..
Nellore	..	..	..	8,008 11 7	57 15 5	22,887 12 11	13,819 4 8	26,147 0 8	899 3 7	..
Chingleput	..	..	..	5,807 6 8	496 2 5	23,845 0 11	17,394 8 1	20,754 2 0	643 10 3	1,458 3 1
Cuddalore	..	..	..	7,498 3 6	751 14 11	13,653 8 11	13,491 15 2	22,950 13 11	262 1 3	1 0 0
Arcot	..	..	..	7,962 0 6	552 5 5	22,318 0 8	10,462 4 6	40,707 5 0	286 7 0	..
Bellary	..	..	..	7,800 0 0	553 14 0	10,789 8 10	9,133 12 3	32,139 11 2	297 12 5	..
Negapatam	..	..	..	5,724 6 5	491 5 5	10,526 5 7	24,753 14 9	21,735 8 8	34 3 9	152 3 3
Tinnevelly	..	..	..	5,883 6 2	34 3 11	15,784 12 9	25,089 11 9	26,999 5 3	608 12 4	118 13 11
Trichinopoly	..	..	..	6,000 0 0	553 14 0	31,737 5 11	7,152 13 3	39,758 5 2	718 4 11	2,507 12 8
Calicut	..	..	..	5,969 10 9	425 15 7	16,567 9 8	21,537 7 2	53,842 13 6	451 9 1	121 7 1
Board's Office	42,322 0 4	18,012 12 8	..	9,424 3 1	570 12 10	748 6 2	1,583 5 4	2,571 2 0	2,935 10 5	..
Deputy Commissioner, Northern Division	..	..	13,449 0 10	..	..	..	..	..	847 5 9	..
Deputy Commissioner, Central Division	..	..	20,953 10 4	..	11 14 7	..	..	159 0 0	971 8 0	..
Deputy Commissioner, Southern Division	..	..	15,643 9 4	..	..	..	..	..	980 14 2	..
Deputy Commissioner, Abkári ..	..	..	10,597 8 0	..	..	..	1,668 8 10	1,547 3 7	653 15 8	..
Madras Town Circle	..	..	..	..	..	4,400 0 0	3,362 8 9	6,446 6 8	..	..
Northern Distillery Circle ..	..	..	..	..	..	4,542 9 6	8,464 14 4	2,914 14 8	275 0 1	681 10 2
Southern ,, ,, ..	..	..	..	..	5 0 0	4,937 13 3	9,033 5 6	2,467 0 0	233 6 5	1,144 8 7
Central ,, ,, ..	..	..	..	..	..	3,984 13 4	6,681 13 2	3,845 13 6	..	984 0 0
Total ..	42,322 0 4	18,012 12 8	60,643 12 6	91,182 5 6	6,167 0 6	2,85,789 5 8	2,36,123 11 9	3,79,775 12 6	12,991 4 10	10,629 0 0

APPENDIX K—*cont.*

Statement of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1900–1901—*cont.*

Office.	Establishment of the offices of the Commissioner, and Deputy and Assistant Commissioners.		Circle, Factory, &c., Establishments.				Assistant to Chemical Examiner.	Boat establishment.	Temporary Establishments.		
	Clerks.	Servants.	Clerks.	Servants.	Saltpetre amins.	Subordinate fish-curing establishments.			Inspectors, Assistant Inspectors and Sub-Inspectors.	Clerks, menials, &c.	Fish-curing
	12	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.
Chicacole	3,139 8 1	646 7 6	14,376 14 2	74,240 8 3	..	4,339 9 8	..	..	8,777 2 10	1,669 14 9	..
Cocanada	2,580 9 11	631 5 5	10,279 1 3	33,891 6 6	166 10 8	840 4 4	..	..	4,083 15 1	2,211 7 9	..
Masulipatam	2,476 3 7	586 13 5	8,767 7 9	18,714 8 2	676 14 11	661 13 0	..	..	1,019 9 2	798 5 5	..
Nellore	2,311 1 7	678 9 10	6,916 0 5	40,804 5 8	316 11 6	1,820 8 3	..	..	1,474 12 9	..	..
Chingleput	2,719 10 8	611 12 11	8,401 0 6	46,941 4 6	..	285 9 2	..	581 14 7	518 4 4	7,381 11 8	106 14 0
Cuddalore	2,080 13 2	645 15 1	10,152 15 5	47,270 14 2	..	573 0 0	..	..	200 0 0	2,463 12 0	19 0 0
Arcot	2,206 6 8	649 9 1	13,635 4 9	58,229 3 3	325 9 2	..	..	..	561 8 3	1,339 15 9	..
Bellary	2,009 12 7	594 11 6	10,336 11 3	48,091 7 1	..	..	..	..	..	..	..
Negapatam	2,630 5 0	627 0 6	10,702 12 5	48,092 8 4	..	1,459 0 1	..	..	60 0 0	4,607 2 10	54 3 2
Tinnevelly	2,521 11 0	660 10 8	9,142 13 10	47,705 12 10	94 1 7	1,920 1 6	..	..	..	2,303 11 8	57 0 0
Trichinopoly	2,129 3 4	639 9 3	17,085 5 3	60,171 5 11	4,108 7 10	..	..	..	..	..	..
Calicut	2,607 8 0	649 3 11	26,360 13 8	1,01,043 15 6	..	8,381 2 2	..	731 3 5	2,289 3 9	4,837 5 9	..
Board's Office	31,467 1 9	3,005 12 10	..	..	..	..	875 0 0	..	..	10,835 5 2	..
Deputy Commissioner, Northern Division	3,524 11 3	928 0 6	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	3,925 14 0	1,002 15 10	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	3,590 12 8	1,040 8 3	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Abkári ..	..	619 7 7	35 0 0	..	..	..	..	..	..	..	..
Madras Town Circle	..	..	2,572 7 5	4,973 11 8	..	..	..	..	..	..	..
Northern Distillery Circle ..	..	..	330 0 0	2,346 6 1	..	..	..	..	..	..	..
Southern ,, ,, ..	..	..	392 3 1	1,115 1 5	..	..	..	..	..	..	..
Central ,, ,, ..	..	..	403 7 7	2,598 14 2	..	..	..	..	..	..	..
Total ..	71,921 0 3	14,218 6 1	1,49,890 6 9	6,30,731 5 1	5,688 7 8	20,281 0 2	875 0 0	1,313 2 0	14,484 8 2	37,968 12 9	236 1 2

APPENDIX K—*cont.*

Statement of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1900-1901—*cont.*

Office.	Travelling allowance.	Supplies, Services and Contingencies. Rewards.	Purchase, repair and carriage of tents.	Petty construction and repairs.	Postal charges.	Telegraph charges.	Tour charges.	Office expenses.	Miscellaneous.
	23	24	25	26	27	28	29	30	31
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	13,184 0 2	8,097 1 1	886 10 1	36,527 11 1	2,708 11 0	179 4 0	1,175 6 3	951 0 7	7,765 12 8
Cocanada	7,759 6 7	3,810 4 6	682 15 3	8,837 12 8	1,839 1 6	50 2 0	578 4 11	416 13 1	2,113 12 8
Masulipatam	7,666 6 2	3,611 1 0	821 6 6	4,843 14 11	1,946 15 6	19 8 6	934 7 4	426 6 1	26,845 11 5
Nellore	7,268 7 8	7,191 15 9	575 8 5	10,173 9 5	2,291 12 0	44 10 0	844 1 8	702 6 3	3,183 6 3
Chingleput	5,683 8 11	3,767 1 6	219 7 9	18,669 10 2	1,514 5 6	41 7 0	507 13 8	813 13 4	17,703 7 0
Cuddalore	5,704 13 11	3,881 11 5	381 4 9	2,462 15 9	2,505 14 6	60 3 6	405 12 3	626 10 2	13,701 6 4
Arcot	13,817 5 9	15,660 8 3	849 5 0	6,16[illegible] 3 6	3,945 3 0	61 2 0	1,323 10 4	243 12 8	1,589 7 6
Bellary	9,366 11 8	7,291 11 8	1,205 5 10	1,215 8 9	2,689 12 6	53 2 0	1,203 3 4	216 13 11	1,268 7 11
Negapatam	7,293 9 11	3,089 14 8	532 5 6	12,586 4 6	2,220 6 6	94 9 0	594 10 10	1,225 14 7	5,933 8 8
Tinnevelly	9,112 13 0	4,632 6 1	801 1 11	5,259 8 2	2,478 14 6	187 8 0	1,052 14 10	640 3 2	7,551 13 5
Trichinopoly	14,292 3 7	15,002 4 0	1,178 4 1	335 11 3	2,883 1 0	29 0 0	1,152 3 4	127 11 7	5,529 14 6
Calicut	15,872 8 5	21,295 8 1	834 9 10	5,93[illegible] 12 0	5,247 5 0	214 13 0	2,296 15 2	577 7 6	9,148 5 9
Board's Office	2,871 4 6	..	5,375 3 8	..	2,603 3 6	820 12 0	574 10 0	487 1 7	38,172 3 9
Deputy Commissioner, Northern Division	3,593 13 9	..	247 3 4	..	473 3 0	81 8 0	370 11 7	175 5 6	423 0 0
Deputy Commissioner, Central Division	2,155 15 5	..	274 0 10	..	343 13 6	32 12 0	348 14 9	31 12 1	96 1 10
Deputy Commissioner, Southern Division	2,901 10 6	..	258 10 9	..	582 13 0	169 0 0	448 4 10	30 1 6	161 5 10
Deputy Commissioner, Abkári ..	1,181 4 0	..	..	..	10 9 0	8 7 0	85 1 0	18 13 4	239 9 1
Madras Town Circle ..	1,467 9 6	604 14 0	26 11 10	16 8 0	119 0 9	..	7 1 3	63 7 1	14,380 5 5
Northern Distillery Circle ..	2,613 12 3	..	..	..	459 12 0	8 6 0	213 5 5	4 10 7	645 12 4
Southern ,, ,, ..	2,304 6 0	..	5 0 0	2,835 0 3	413 10 6	42 12 0	474 14 5	21 2 0	1,212 9 7
Central ,, ,, ..	2,149 3 4	..	..	..	719 2 6	10 4 0	106 1 3	13 8 7	16,112 11 11
Total ..	1,38,560 14 6	97,936 6 0	15,155 3 4	1,15,870 2 5	37,996 10 8	2,209 2 0	14,698 8 5	7,814 15 2	1,73,778 13 10

APPENDIX K—*cont.*

Statement of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1900-1901—*cont.*

Office.	Salt Purchase and Freight. 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.	Conveying and storing salt.	Petty works for manufacture and storage of salt. Government works.	Petty works for manufacture and storage of salt. Excise licensees' works.	Sundry manufacturing charges.	Total.
	32	33	34	35	36	37	38	39
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	911 11 8	92,122 0 7	68 6 10	3,722 4 10	8,963 13 9	3,759 13 10	48 4 3	3,85,514 1 2
Cocanada	1,166 4 11	4,294 12 10	58 4 0	657 14 11	285 0 1	1,103 7 5	..	1,45,558 4 2
Masulipatam	57 7 3	6,630 8 3	..	472 15 8	2,234 15 6	1,509 1 9	448 15 10	1,42,050 3 0
Nellore	321 9 2	62,439 4 8	259 14 2	3,860 3 11	1,658 13 0	1,940 4 10	..	2,28,393 1 7
Chingleput	9,801 13 11	1,72,501 6 1	17 8 6	63,351 0 8	15,784 15 11	5,609 6 4	1,772 10 3	4,56,705 12 3
Cuddalore	192 5 9	5 7 10	114 1 6	60 0 5	158 12 7	1,640 1 9	40 15 8	1,53,958 8 9
Arcot	..	..	..	..	..	[illegible]	..	2,03,292 10 0
Bellary	..	..	..	..	..	..	..	1,46,258 2 8
Negapatam	1,149 6 9	9,628 4 8	191 3 10	1,327 14 3	1,427 4 11	4,706 10 5	52 8 7	1,83,705 9 9
Tinnevelly	33,741 2 8	9,178 12 5	1,066 12 4	3,685 0 3	1,407 7 3	1,701 6 8	38 0 4	2,21,460 14 2
Trichinopoly	..	..	..	..	..	..	..	2,13,092 12 10
Calicut	9,544 11 0	..	125 0 0	4,624 6 5	677 10 10	..	..	3,22,216 2 0
Board's Office	..	..	..	12,769 0 0	..	..	..	1,87,525 0 6
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	24,113 15 6
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	30,308 5 2
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	25 807 5 10
Deputy Commissioner, Abkári.	..	..	..	..	..	..	..	16,665 7 1
Madras Town Circle	..	..	..	..	..	..	..	38 440 11 11
Northern Distillery Circle ..	..	..	..	..	..	..	..	23,501 1 5
Southern ,, ,, ..	..	..	..	..	..	..	..	26,637 13 0
Central ,, ,, ..	..	..	..	..	..	..	..	37,009 13 4
Total ..	56,856 9 1	3,56,800 9 4	1,896 3 2	94,410 12 6	32,483 13 10	21,970 5 0	2,401 6 11	32,12 115 12 1

Deduct—	
(i) Amount debitable to 7 Excise ..	10,05,201 1 4
(ii) Do. do. to 9 Customs ..	1,32,263 4 10
Total ..	11,37,464 6 2
Net debitable to Salt ..	20,74,651 5 11

ENCLOSURE TO APPENDIX K.

COMPARATIVE statement of expenditure incurred in the Salt, Abkári and Customs Department during the years 1899–1900 and 1900–1901.

Items.	1899–1900.	1900–1901.
Establishments.	RS.	RS.
Permanent	18,65,800	19,81,514
Temporary	60,718	52,689
Assistant to Chemical Examiner	1,306	875
Allowances.		
Travelling allowance	1,32,788	1,38,561
House-rent allowance	6,072	6,167
Supplies and Services and Contingencies.		
Rewards	99,868	97,936
Purchase, repair and carriage of tents	15,922	15,155
Works for revenue and general purposes ...	1,12,218	1,15,870
Postal charges	33,966	37,997
Telegram charges	2,178	2,209
Tour charges	14,509	14,699
Office expenses and miscellaneous	1,26,199	1,81,594
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	38,486	56,887
Purchase of salt (manufacturer's share) inclusive of the cost of gathering spontaneous salt ...	2,42,222	3,56,801
Purchase of salt for fish-curing purposes ...	2,346	1,896
Conveying and storing salt	69,151	94,411
Works for manufacture and storage of salt—		
Government	35,964	32,484
Works executed by Government on behalf of excise licensees	34,557	21,970
Miscellaneous	8,543	2,401
Total ...	29,02,813	32,12,116
Increase ...	3,09,303	

APPENDIX L.

STATEMENT of Expenditure upon Works in the Salt, Abkári and Customs Department in the Madras Presidency for 1900–1901.

APPENDIX L.

STATEMENT of Expenditure upon Works in the Salt, Abkári and Customs Department in the Madras Presidency for 1900–1901.

Classification.	Chicacole Sub-division.	Cocanada Sub-division.	Masulipatam Sub-division.	Nellore Sub-division.	Chingleput Sub-division.	Cuddalore Sub-division.	Negapatam Sub-division.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.							
A.—Roads, including compensation.							
New works	505 2 6	..	41 11 11	175 0 0	..	..	..
Repairs	2,247 4 11	239 15 2	..	1,186 15 2	106 2 6	417 8 5	419 3 7
Total, Roads including compensation ..	2,752 7 5	239 15 2	41 11 11	1,361 15 2	106 2 6	417 8 5	419 3 7
B.—Other Works.							
New Works. Compensation	16,800 0 0	..	73 5 10	45 6 8	..	..	158 15 3
New Works. Protective works, such as hedges, &c.	961 6 7	..	106 5 6	..	346 0 0	122 13 0	898 6 0
New Works. Offices and lines	6,629 14 1	6,186 8 7	2,354 2 5	816 14 7	4,225 11 9	33 3 5	5,746 3 7
New Works. Boats	..	..	..	..	..	..	..
New Works. Other works for public convenience	..	..	..	56 8 10	..	..	..
New Works. Sundry works	..	56 15 9	68 2 6	91 1 4	89 5 1	..	6 6 10
Total, New Works ..	24,291 4 8	6,243 8 4	2,602 0 3	1,009 15 5	4,661 0 10	156 0 5	6,809 15 8
Repairs. Protective works, such as hedges, &c.	2,982 12 7	475 13 3	917 9 8	2,973 6 10	6,665 0 1	418 5 3	1,281 13 11
Repairs. Offices and lines	5,414 12 10	1,339 12 8	961 11 3	4,166 9 5	*3,705 8 1	2,910 3 9	3,609 13 9
Repairs. Boats	3 3 0	349 10 1	258 0 2	114 12 11	† 674 0 11	..	7 8 0
Repairs. Other works for public convenience	140 0 0	..	..	34 10 8	..	..	..
Repairs. Sundry works	943 2 7	189 1 2	62 13 8	512 3 0	296 6 0	57 4 7	457 13 7
Total, Repairs ..	9,483 15 0	2,354 5 2	2,200 2 9	7,801 10 10	11,340 15 1	3,385 13 7	5,357 1 3
Total, Other Works ..	33,775 3 8	8,597 13 6	4,802 3 0	8,811 10 3	16,001 15 11	3,541 14 0	12,167 0 11
Total, Works for Revenue and General purposes	36,527 11 1	8,837 12 8	4,843 14 11	10,173 9 5	16,108 2 5	3,959 6 5	12,586 4 6
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works. Compensation	..	..	48 14 2	..	827 14 7	..	..
New Works. Irrigation channels (brine-supply) including opening bars, &c. ..	1,558 1 10	..	..	..	..	..	..
New Works. Platforms and drying grounds ..	417 14 8	..	..	..	..	..	— 9 12 2
New Works. Protective works	501 7 2	..	..	..	..	..	..
New Works. Store-sheds and gollahs ..	40 0 0	..	..	..	..	105 0 0	288 6 9
New Works. Sundry works	..	..	491 3 4	..	..	..	..
Total, New Works ..	2,517 7 8	..	540 1 6	..	827 14 7	105 0 0	278 10 7
Repairs. Irrigation channels (brine-supply) including opening bars, &c. ..	4,196 4 8	21 10 0	..	..	13,235 15 6	1 0 0	254 3 4
Repairs. Platforms and drying grounds ..	592 0 11	122 14 4	131 7 0	1,111 4 11	1,223 15 7	..	594 9 10
Repairs. Protective works	887 4 3	..	1,537 6 0	..	78 7 6	..	..
Repairs. Store-sheds and gollahs ..	476 8 8	90 7 9	26 1 0	539 6 1	325 7 9	145 15 7	296 14 7
Repairs. Sundry works	234 3 7	..	..	3 2 0	..	..	2 14 7
Total, Repairs ..	6,386 6 1	235 0 1	1,694 14 0	1,653 13 0	14,863 14 4	146 15 7	1,148 10 4
Total, Works for the manufacture and storage of salt	8,903 13 9	235 0 1	2,234 15 6	1,653 13 0	15,691 12 11	251 15 7	1,427 4 11
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.							
Works for general purposes	58 11 9	299 9 11	409 5 4	113 0 10	— 0 2 0	437 8 0	741 2 4
Works for manufacture and storage of salt	3,701 2 1	803 13 6	1,099 12 5	1,827 4 0	5,007 1 0	1,805 1 1	3,965 8 1
Total, Excise Works ..	3,759 13 10	1,103 7 5	1,509 1 9	1,940 4 10	5,006 15 0	2,242 9 1	4,706 10 5
Grand Total ..	49,191 6 8	10,176 4 2	8,588 0 2	13,767 11 3	36,806 14 4	6,453 15 1	18,720 3 10

Classification.	Tinnevelly Sub-division.	Calicut Sub-division.	Bellary Sub-division.	Arcot Sub-division.	Trichinopoly Sub-division.	Southern Distillery Circle.	Madras Town Circle.	Central Office.	Total.
1	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.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.									
A.—Roads, including compensation.									
New works	..	..	..	..	..	..	..	..	721 14 5
Repairs	90 11 0	..	..	..	..	..	..	..	4,707 12 9
Total, Roads including compensation	90 11 0	..	..	..	..	..	..	..	5,429 11 2
B.—Other Works.									
New Works. Compensation	25 0 0	—138 0 0	..	400 0 0	..	..	..	..	17,364 11 9
New Works. Protective works, such as hedges, &c.	8 7 3	70 0 0					..	..	2,413 6 4
New Works. Offices and lines	2,603 9 5	1,363 8 5	625 0 0	5,078 1 3	58 14 9	890 0 0	..	..	36,611 12 3
New Works. Boats	235 0 0	52 0 0		..	..	..	..	..	287 0 0
New Works. Other works for public convenience	..								56 8 10
New Works. Sundry works	39 5 3	1,816 2 2		38 10 10	..	1,071 3 8	..	..	3,277 5 5
Total, New Works	2,911 5 11	3,163 10 7	625 0 0	5,516 12 1	58 14 9	1,961 3 8	..	..	60,010 12 7
Repairs. Protective works, such as hedges, &c.	332 11 4	13 11 7				..	..	..	16,061 4 6
Repairs. Offices and lines	1,629 10 6	880 5 0	590 8 9	513 1 9	276 12 6	..	..	774 8 4	26,779 6 7
Repairs. Boats	27 6 0	110 14 7	..	..	..	..	..	290 8 9	1,836 0 5
Repairs. Other works for public convenience								..	174 10 8
Repairs. Sundry works	267 11 5	1,765 2 3	..	136 5 8	..	873 12 7	16 8 0	..	5,578 4 6
Total, Repairs	2,257 7 3	2,776 1 5	590 8 9	649 7 5	276 12 6	873 12 7	16 8 0	1,065 1 1	50,429 10 8
Total, Other Works	5,168 13 2	5,939 12 0	1,215 8 9	6,166 3 6	335 11 3	2,835 0 3	16 8 0	1,065 1 1	1,10,440 7 3
Total, Works for Revenue and General purposes	5,259 8 2	5,939 12 0	1,215 8 9	6,166 3 6	335 11 3	2,835 0 3	16 8 0	1,065 1 1	1,15,870 2 5
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.									
New Works. Compensation	..	..	..	..	..	..	..	..	876 12 9
New Works. Irrigation channels (brine-supply) including opening bars, &c.	..	..	..	..	..	..	..	..	1,558 1 10
New Works. Platforms and drying grounds	1,099 15 0	..	..	..	..	..	..	..	1,508 1 6
New Works. Protective works	..	..	..	..	..	..	..	..	501 7 2
New Works. Store-sheds and gollahs	..	279 2 2	..	..	..	..	..	..	712 8 11
New Works. Sundry works	..	..	..	..	..	..	..	..	491 3 4
Total, New Works	1,099 15 0	279 2 2	..	..	..	..	..	..	5,648 3 6
Repairs. Irrigation channels (brine-supply) including opening bars, &c.	..	..	..	..	..	..	..	..	17,709 1 6
Repairs. Platforms and drying grounds	..	..	..	..	..	..	..	..	3,776 4 7
Repairs. Protective works	..	..	..	..	..	..	..	..	2,503 1 9
Repairs. Store-sheds and gollahs	265 12 3	398 8 8	..	..	..	..	..	..	2,565 2 4
Repairs. Sundry works	41 12 0	..	..	..	..	..	..	..	282 0 2
Total, Repairs	307 8 3	398 8 8	..	..	..	..	..	..	26,835 10 4
Total, Works for the manufacture and storage of salt	1,407 7 3	677 10 10	..	..	..	..	..	..	32,483 13 10
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.									
Works for general purposes	..	..	..	..	..	..	..	..	2,059 4 2
Works for manufacture and storage of salt	1,701 6 8	..	..	..	..	..	..	..	19,911 0 10
Total, Excise Works	1,701 6 8	..	..	..	..	..	..	..	21,970 5 0
Grand Total	8,368 6 1	6,617 6 10	1,215 8 9	6,166 3 6	335 11 3	2,835 0 3	16 8 0	1,065 1 1	1,70,324 5 3

* Excludes Rs. 774-8-4 shown against Central office. † Excludes Rs. 290-8-9 shown against Central office.

TABLE showing the expenditure on works for the five years ending with 1900–1901.

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.
1896–97	72,900	74,309	1,47,209
1897–98	91,140	48,304	1,39,444
1898–99	1,29,350	42,539	1,71,889
1899–1900	1,18,765	63,974	1,82,739
1900–1901	1,17,929	52,395	1,70,324

APPENDIX M.

STATEMENT showing the calculation of Cost of Salt per maund in the Government factories and extensions of the Madras Presidency.

Items.	Ganjám.	Calingapatam.	Karasa extension.	Balacheruvu.	Polavaram.	Penuguduru extension No. I.	Chinna Ganjám.	Kanuparti.	Dugarazpatnam.
1	2	3	4	5	6	7	8	9	10
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured ..	581,084	157,563	5,093	91,911	60,610	45,797	344,614	196,710	40,534
Gain by weighment	32	..	..	..	43	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..
Total ..	581,116	157,563	5,093	91,911	60,653	45,797	344,614	196,710	40,534
Deduct-wastage ..	31,408	16,207	..	2,917	1,085	5,900	9,105	1,176	1,186
Net quantity ..	549,708	141,356	5,093	88,994	59,568	39,897	335,509	195,534	39,348
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	261 14 0	240 12 10	139 11 4	49 8 0	176 7 8	166 0 0	233 12 6	102 11 2	24 12 0
Land and village cess	135 9 3	28 0 8	16 5 5	32 6 9	20 12 8	18 2 6	25 9 1	11 3 8	2 7 2
Payment to manufacturers ..	63,556 1 0	15,756 4 10	509 4 10	8,824 1 0	6,061 0 0	4,579 11 2	30,871 10 9	18,441 9 0	3,208 15 0
Works for salt manufacture and storage. Interest ..	2,787 12 7	1,986 12 0	172 8 8	901 9 8	477 12 10	144 3 6	866 3 0	786 3 1	136 6 4
Works for salt manufacture and storage. Repairs ..	1,857 11 5	715 3 6	303 5 4	1,210 12 9	840 13 9	103 0 9	603 15 11	558 3 8	91 13 3
Conveying and storing salt	1,914 5 6	870 15 7	21 14 7	468 12 4	292 5 2	681 10 10	989 5 5	1,569 12 7	178 14 3
Net miscellaneous expenditure on other heads, including salt-weighing machines	73 2 7	38 9 7	27 15 11	18 1 6	70 12 0	12 3 11	80 5 4	73 9 3	48 3 0
Total ..	70,626 8 4	19,636 11 0	1,191 2 1	11,505 4 0	7,940 0 1	5,705 0 8	33,670 14 0	21,543 4 5	3,691 7 0
Cost per maund of net quantity above shown as brought into store	0 2 0·6	0 2 2·7	0 3 8·9	0 2 0·8	0 2 1·6	0 2 3·45	0 1 7	0 1 9	0 1 6
Number of maunds of salt sold ..	I. MDS. 697,976	I. MDS. 166,952	..	I. MDS. 58,257	I. MDS. 36,478	I. MDS. 42,286	I. MDS. 262,131	I. MDS. 37,108	I. MDS. 20,870
A. Cost of the same	RS. A. P. 89,064 10 4	RS. A. P. 23,216 12 2·4	..	RS. A. P. 7,524 13 9	RS. A. P. 4,844 11 9	RS. A. P. 6,056 9 5	RS. A. P. 25,940 0 9	RS. A. P. 4,058 11 0	RS. A. P. 1,956 9 0
B. Average period of storage of the same Years, months and days.	Y. M. D. 0 9 21	Y. M. D. 0 11 9	..	Y. M. D. 1 9 28	Y. M. D. 1 7 21	Y. M. D. 1 0 29	Y. M. D. 1 3 0	Y. M. D. 4 5 0	Y. M. D. 2 0 6
C. Interest on cost at 4 per cent. ..	RS. A. P. 2,879 12 0	RS. A. P. 866 12 1·7	..	RS. A. P. 300 15 11	RS. A. P. 318 2 1	RS. A. P. 261 0 7	RS. A. P. 1,297 0 0	RS. A. P. 717 0 6	RS. A. P. 157 13 3
Total cost of salt sold (A and C).	**91,944 6 4**	**24,083 8 4**	..	7,825 13 8	5,162 13 11	6,317 10 0	27,237 0 9	4,775 11 6	2,114 6 3
Cost per maund of salt sold	0 2 1·2	0 2 3·7	..	0 2 1·7	0 2 3·2	0 2 4·6	0 1 7·9	0 2 0·7	0 1 7·4

APPENDIX M—*cont.*

Statement showing the calculation of Cost of Salt per maund in the Government factories and extensions of the Madras Presidency—*cont.*

Items.	Kattur.	Vayalur.	Pulidiwak.	Attiput.	Vallur.	Karambalam.	Adirámpatnam.	Kattumavadi including Lakshmi pans.	Manakkudi.	Sevandakulam.
	11	12	13	14	15	16	17	18	19	20
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured ..	192,948	290,813	201,688	263,337	325,635	97,133	8,002	52,553	47,365	91,562
Gain by weighment	..	..	..	..	..	2	..	..	..	2
Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total ..	192,948	290,813	201,688	263,337	325,635	97,135	8,002	52,553	47,365	91,564
Deduct—wastage ..	..	..	..	..	..	2,403	472	2,566	1,656	7,626
Net quantity ..	192,948	290,813	201,688	263,337	325,635	94,732	7,530	49,987	45,709	83,938
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	302 15 0	596 15 0	627 6 0	731 9 0	834 14 0	198 10 7	54 9 0	131 3 0	83 3 0	10 15 8
Land and village-cess	33 2 1	65 4 7	68 9 11	80 0 3	91 5 1	..	5 14 4	14 2 10	5 3 2	..
Payment to manufacturers	21,103 11 0	31,807 10 9	22,059 10 0	28,802 7 9	35,616 5 3	10,016 10 2	703 8 2	4,653 2 1	4,193 12 5	8,870 1 1
Works for salt manufacture and storage. Interest ..	1,495 3 9	3,570 12 11	1,688 11 4	2,560 4 11	2,898 2 2	355 6 11	365 8 10	390 11 9	..	818 11 9
Works for salt manufacture and storage. Repairs ..	1,217 5 2	1,459 0 6	2,390 0 0	3,354 12 7	4,989 0 1	..	479 3 6	379 4 10	32 4 7	1,141 11 0
Conveying and storing salt	11,725 7 11	16,585 7 4	10,227 1 2	14,478 10 10	14,668 5 1	1,787 0 2	..	..	365 12 0	1,472 3 0
Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	..	..	81 7 6	203 5 2	582 4 10	42 5 6	515 9 9
Total ..	35,877 12 11	54,085 3 1	37,061 6 5	50,007 13 4	59,097 15 8	12,439 3 4	1,817 1 0	6,150 13 4	4,722 8 8	12,829 4 3
Cost per maund of net quantity above shown as brought into store ..	0 2 11·7	0 2 11·7	0 2 11·3	0 3 0·4	0 2 10·8	0 2 1·2	0 3 10·3	0 1 11·6	0 1 7·8	0 2 5·3
Number of maunds of salt sold ..	..	..	..	..	..	I. MDS. 28,385	I. MDS. 26,606	I. MDS. 37,330	I. MDS. 41,846	
A. Cost of the same	..	..	..	..	..	RS. A. P. 3,725 8 6	RS. A. P. 6,415 14 9·8	RS. A. P. 4,588 7 4	RS. A. P. 4,315 5 11	
B. Average period of storage of the same Years, months and days.	The salt of these factories is stored at, and sold from, the Madras Salt Depôt.					Y. M. D. 9 9 2	Y. M. D. 3 7 15	Y. M. D. 1 4 24	Y. M. D. 1 2 27	No regular sales
C. Interest on cost at 4 per cent. ..	..	..	..	..	..	RS. A. P. 261 9 10	RS. A. P. 930 4 11·3	RS. A. P. 256 15 3	RS. A. P. 214 5 3	
Total cost of salt sold (A and C).	..	..	..	..	..	3,987 2 4	7,346 3 9	4,845 6 7	4,529 11 2	..
Cost per maund of salt sold	..	..	..	..	..	0 2 2·9	0 4 5·0	0 2 0·9	0 1 8·8	..

APPENDIX N.

STATEMENT of Offences against the Salt Laws in the Madras Presidency in the year 1900.

Sub-divisions.	Pending at the beginning of the year and since reported during the year.		DISPOSAL BY OFFICERS OF THE DEPARTMENT. Released by department. I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.		IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Chicacole	2,937	1,418	172	180	114	114	3	3	16	18	305	315	1,077	1,088	1,382	1,403
Cocanada	846	397	25	25	102	102	2	2	2	4	131	133	255	261	386	394
Masulipatam	480	303	8	8	55	55	..	..	4	4	67	67	230	232	297	299
Nellore	824	641	9	9	31	32	1	2	..	2	41	45	557	566	598	611
Chingleput	1,920	1,361	19	19	35	35	3	3	12	12	69	69	1,272	1,276	1,341	1,345
Bellary	391	447	20	37	7	7	3	3	10	15	40	62	330	382	370	444
Arcot	281	287	2	2	21	23	6	6	6	7	35	38	233	238	268	276
Cuddalore	2,510	1,774	100	106	89	90	6	6	17	18	212	220	1,524	1,524	1,736	1,744
Negapatam	1,056	484	18	18	16	16	..	..	6	6	40	40	443	443	483	483
Tinnevelly	381	251	..		4	4	6	6	..	..	10	10	241	241	251	251
Trichinopoly	2,600	1,633	28	28	41	41	1	1	7	7	77	77	1,535	1,535	1,612	1,612
Calicut	4,701	1,397	77	77	105	106	6	6	7	10	195	199	1,185	1,187	1,380	1,386
Madras Town Circle	4	6	..	..	..	..	..	..	..	..	..	..	4	6	4	6
Total 1900	1,8931	10,899	478	509	620	625	37	38	87	103	1,222	1,275	8,886	8,979	10,108	10,254
Total 1899	16,769	9,167	465	487	776	791	41	45	111	130	1,393	1.453	7,486	7,523	8,879	8,976

APPENDIX N—*cont.*

Statement of Offences against the Salt Laws in the Madras Presidency in the year 1900—*cont.*

Sub-divisions	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Un-detected scrapings of salt-earth registered from 1st October 1899 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		DISPOSAL BY MAGISTRACY. Pending trial on 1st January 1900, and sent up for trial up to 31st December 1900.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1900.	
	Cases.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	18	19	20	21	22	23	24	25	26	27	28	29	30
Chicacole	1,282	(a) 2,667	(a) 1,407	270	11	* 1,130	* 1,141	1,082	1,092	4	5	(b) 43	(b) 43
Cocanada	424	(c) 811	(e) 395	35	2	273	279	268	267	4	6	6	6
Masulipatam	149	(d) 449	(d) 302	31	1	236	238	233	235	1	1	2	2
Nellore	187	785	611	39	30	* 586	* 595	436	445	4	4	146	146
Chingleput	519	(e) 1,871	(e) 1,356	49	5	* 1,273	* 1,277	1,236	1,239	1	1	36	37
Bellary	7	377	444	14	3	331	383	298	340	3	8	30	35
Arcot	5	(f) 274	(f) 277	7	10	248	253	241	246	4	4	3	3
Cuddalore	693	(g) 2,444	(g) 1,761	66	13	1,623	1,624	1,575	1,576	12	12	(h) 32	(h) 32
Negapatam	500	983	483	73	1	* 454	* 454	430	430	3	3	21	21
Tinnevelly	130	381	251	..	..	* 247	* 247	230	230	..	..	17	17
Trichinopoly	895	(i) 2,513	(i) 1,618	87	15	1,614	1,614	1,530	1,530	5	5	79	79
Calicut	3,233	(j) 4,618	(j) 1,393	83	4	1,224	1,229	1,148	1,152	8	9	(k) 65	(k) 65
Madras Town Circle	..	4	6	..	..	4	6	3	4	1	2	..	..
Total 1900	8,024	18,177	10,304	754	95	9,243	9,340	8,705	8,786	50	60	480	486
Total 1899	6,119	15,029	9,008	1,740	159	* 7,762	* 7,804	* 7,344	* 7,377	58	63	*(l) 357	*(l) 361

* Revised figures.

(a) Includes 3 cases with 4 persons written off.
(b) Excludes 1 case with 1 person written off.
(c) Includes 1 case with 1 person written off.
(d) Includes 3 cases with 3 persons written off.
(e) Includes 11 cases with 11 persons written off.
(f) Includes 1 case with 1 person written off.
(g) Includes 15 cases with 17 persons written off.
(h) Excludes 4 cases with 4 persons struck off.
(i) Includes 6 cases with 6 persons written off.
(j) Includes 5 cases with 7 persons written off.
(k) Excludes 3 cases with 3 persons written off.
(l) Do. do.

APPENDIX O.

STATEMENT of Offences against the Salt Laws in the Pudukkóttai State in the year 1900.

Pending on 1st January 1900 and since reported up to 31st December 1900.		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 1900 and sent up for trial up to 31st December 1900.		Convicted.		Acquitted.		Balance.		Number of cases.	Average number of days taken for the 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.	Cases.	Persons.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																			DAYS.	RS. A. P.	RS. A. P.
1900 .. 333 .. (a) 76 ..	340	9	11	322	324	(b) 332	335	6	5	328	330	321	322	1	2	6	6	331	5	606 4 0	1 14 1
1899 .. 384 .. (a) 206 ..	392	19	24	364	368	383	392	1	..	367	373	359	362	2	5	6	6	383	9	597 4 0	1 10 5

Classification of offences.																Establishment sanctioned.					
I. Possession of Salt-earth.		II. Possession of Earth-salt.		III. Possession of Brine.		IV. Possession of Salt-earth and Earth-salt.		V. Possession of Salt-earth and Brine.		VI. Possession of Earth-salt and Brine.		VII. Possession of Salt-earth, Earth-salt and Brine.		Total.		Inspectors.	Assistant Inspectors.	Petty officers.	Peons.	Total.	Cost per annum.
Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	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.						
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
																					RS.
3	80	3	85	3	125	..	5	2	22	..	5	..	2	11	324	6	13	15	55 58	147	14,460
13	73	2	81	8	147	..	4	1	44	..	11	..	8	24	368	6	13	15	55 58	147	14,460

(a) Undetected scrapings written off.

(b) Includes one undetected case written off.

APPENDIX P.

STATEMENT showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1900–1901.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Buildings. Repairs.	Establishment.	Contingencies.	Total.
			I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	Ganjám	10,709	12,152 14	1,193 27	746 0 9	8·09	..	..	447 0 5	78 15 3	525 15 8
	Surlá	6,756	16,076 6	1,344 4	840 1 0	6·88	..	306 2 7	950 9 4	195 7 6	1,452 3 5
	Naupada	7,689	11,926 33	992 25	620 6 8	6·84	..	135 11 0	498 0 0	104 6 9	738 1 9
	Calingapatam	7,976	11,038 33	916 39	573 1 9	6·84	..	109 8 6	864 3 1	66 2 3	1,039 13 10
	Kounda	16,503	21,330 35	1,894 2	1,183 12 6	7·30	..	171 7 3	1,260 0 0	308 10 5	1,740 1 8
	Kanaa	7,746	8,650 5	787 37	492 7 3	7·49	..	26 0 0	312 12 0	55 7 4	394 3 4
	Anakápalle	1,434	1,464 30	133 21	83 7 8	7·50	..	..	180 0 0	27 4 0	207 4 0
	Polavaram	5,068	6,428 21	637 25	398 8 8	8·16	..	159 14 8	766 4 0	94 10 9	1,020 13 5
Total .. 1900–1901 ..		63,781	89,068 17	7,900 20	4,937 13 0	7·29	..	908 12 0	5,278 12 10	931 0 3	7,118 9 1
Total .. 1899–1900 ..		89,081	161,346 33	12,685 27	7,928 8 9	6·47	..	538 13 3	4,602 15 2	1,188 5 4	6,325 1 9
Cocanada	Penugudurn	12,725	55,518 26	6,621 33	4,138 10 3	9·82	..	10 14 11	775 9 4	1,233 3 5	2,019 11 8
	Mugalturru	4,058	2,129 15	279 11	174 8 9	10·79	29 9 11	8 7 6	155 9 7	9 5 11	203 0 11
Total .. 1900–1901 ..		16,783	57,648 1	6,901 4	4,313 3 0	9·85	29 9 11	19 6 5	931 2 11	1,242 9 4	2,223 12 7
Total .. 1899–1900 ..		15,360	36,862 34	4,380 21	2,737 13 3	9·77	85 0 0	24 0 1	957 0 4	816 3 4	1,832 3 9
Masulipatam	Manginapudi	1,814	1,243 21	251 1	179 7 11	16·61	..	..	372 0 0	24 5 0	396 5 0
	Nizampatam	4,248	4,049 18	645 7	327 15 7	13·13	..	9 4 6	555 1 6	33 4 3	597 10 3
Total .. 1900–1901 ..		6,062	5,285 39	896 8	507 7 6	13·95	..	9 4 6	927 1 6	57 9 3	993 15 3
Total .. 1899–1900 ..		7,709	6,893 13	1,157 26	634 6 5	13·89	..	80 0 0	943 0 0	91 0 6	1,114 0 6
Nellore	Pákala	738	3,750 37	373 28	187 1 8	8·19	..	34 12 0	178 14 0	38 14 0	252 8 0
	Iskapalle	4,035	6,975 34	798 30	408 4 9	9·36	..	58 6 0	540 0 0	57 0 6	655 6 6
	Krishnápatnam	5,179	12,517 27	1,548 28	781 3 3	10·14	15 0 0	124 2 8	548 11 4	176 12 11	864 10 11
	Tada	11,571	20,083 14	2,558 1	983 11 0	10·48	..	63 13 4	572 8 3	140 9 9	776 15 4
Total .. 1900–1901 ..		21,523	43,327 32	5,269 7	2,355 4 8	10·00	15 0 0	281 2 0	1,840 1 7	413 5 2	2,549 8 9
Total .. 1899–1900 ..		13,291	26,747 12	3,421 29	1,401 5 8	10·52	212 3 7	270 13 10	1,800 3 2	263 0 9	2,546 5 4
Chingleput	Tiruvallúr	15,971	31,591 39	3,994 34	1,525 11 8	10·40	..	25 6 9	852 0 0	223 6 1	1,100 12 10
	Cheyur	1,664	3,536 5	367 2	187 2 1	8·54	7 6 0	..	173 1 7	7 12 0	188 3 7
Total .. 1900–1901 ..		17,635	35,128 4	4,361 36	1,712 13 9	10·31	7 6 0	25 6 9	1,025 1 7	231 2 1	1,289 0 5
Total .. 1899–1900 ..		12,491	21,105 29	2,680 7	1,067 13 0	10·44	..	107 4 9	1,031 8 10	147 5 2	1,286 2 9

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APPENDIX P—*cont.*

Statement showing the Operations of the Fish-curing yards in the Madras Presidency for the year 1900–1901—*cont.*

Sub-division.	Circle.	Number of applications for salt at reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
			I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Cuddalore ..	Cuddalore	1,189	1,756 16	227 10	115 8 1	10·64	..	..	192 0 0	30 3 9	222 3 9
	Merkanam	1,719	3,059 12	302 21	155 0 3	8·13	..	..	178 2 0	18 14 3	197 0 3
	Tranquebar	3,016	5,977 35	797 40	401 13 3	10·66	..	14 0 10	372 0 0	13 8 4	399 9 2
	Total .. 1900–1901 ..	**5,924**	**10,793 23**	**1,327 31**	**672 5 7**	**10·12**	..	**14 0 10**	**742 2 0**	**62 10 4**	**818 13 2**
	Total .. 1899–1900 ..	4,256	9,249 24	1,166 9	585 13 7	10·37	..	84 5 11	557 5 7	81 0 0	722 11 6
Negapatam ..	Negapatam	569	1,194 9	177 34	111 2 6	12·25	154 12 0	36 14 8	126 0 0	14 1 3	331 11 11
	Védáranniyam	3,187	3,641 34	606 39	310 1 10	13·71	..	78 8 9	360 10 7	76 9 10	515 8 2
	Adirámpatnam	4,865	26,150 16	3,540 26	1,646 13 11	11·14	..	52 6 11	591 11 6	308 13 4	952 15 9
	Kattumavadi	747	2,906 26	418 8	210 2 7	11·83	..	44 15 3	141 9 7	48 2 0	234 10 10
	Vattanam	745	4,073 15	797 26	399 7 1	16·11	..	53 3 6	360 0 0	70 6 5	483 9 11
	Total .. 1900–1901 ..	**10,113**	**37,966 20**	**5,541 18**	**2,677 11 11**	**13·00**	**154 12 0**	**265 12 1**	**1,579 15 8**	**518 0 10**	**2,518 8 7**
	Total .. 1899–1900 ..	10,692	39,717 31	6,153 20	2,953 12 4	12·75	..	199 14 7	1,403 6 1	609 9 10	2,212 14 6
Tinnevelly ..	Morekolam	6,718	36,944 19	5,723 2	2,863 14 4	12·75	..	..	672 0 0	906 0 2	1,578 0 2
	Tuticorin	5,081	14,370 15	1,776 31	830 1 5	10·03	..	43 14 5	295 8 10	324 5 4	663 12 7
	Káyalpatnam	1,902	11,653 19	1,697 22	984 11 7	11·98	99 14 3	59 1 10	567 2 7	183 3 9	909 6 5
	Kuttanguli	4,199	34,237 38	6,644 34	3,832 1 10	15·96	..	59 3 7	621 8 8	1,254 8 6	1,935 4 9
	Total .. 1900–1901 ..	**17,900**	**97,206 11**	**15,842 9**	**8,510 13 2**	**14·14**	**99 14 3**	**162 3 10**	**2,156 4 1**	**2,668 1 9**	**5,086 7 11**
	Total .. 1899–1900 ..	15,507	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
Calicut ..	Udipi	11,195	158,697 30	24,179 5	10,074 10 2	12·54	427 8 2	148 0 4	1,771 3 8	1,999 12 4	4,346 8 6
	Mangalore	4,395	37,748 2	4,820 36	2,008 11 4	10·50	..	137 4 3	765 0 0	227 5 0	1,129 9 3
	Kasaragod	5,625	34,687 36	4,212 21	1,767 11 6	10·06	1,000 0 0	167 5 7	1,094 6 9	219 8 11	2,481 5 3
	Tellicherry	26,994	151,472 34	19,648 20	19,648 8 0	10·67	..	94 14 2	2,579 8 9	1,614 5 5	4,288 12 4
	Calicut	15,652	117,171 33	15,028 15	15,028 6 0	10·55	105 0 0	595 15 6	3,321 12 8	1,612 12 10	5,635 9 0
	Ponnáni	63,253	628,177 11	86,279 0	86,279 0 0	11·30	..	450 0 4	7,493 9 9	3,345 15 7	11,289 9 8
	Total .. 1900–1901 ..	**127,114**	**1,127,955 26**	**1,54,198 17**	**134,806 15 0**	**11·25**	**1,532 8 2**	**1,593 8 2**	(a) **18,825 9 7**	**9,019 12 1**	(a) **30,971 6 0**
	Total .. 1899–1900 ..	116,225	1,102,282 8	1,48,188 3	128,717 5 0	11·06	811 7 10	1,530 8 9	17,713 7 10	11,954 6 6	32,109 14 11
Total, Madras Presidency.	1900–1901 ..	**285,835**	**1,504,380 13**	**2,02,238 25**	**160,494 7 7**	**11·06**	**1,839 2 4**	**3,279 8 7**	**33,306 3 9**	**15,144 3 1**	**53,569 1 9**
	1899–1900 ..	282,558	1,486,464 0	1,91,984 14	152,454 9 3	10·62	1,058 11 5	3,041 4 7	30,944 11 2	17,188 14 6	52,233 9 8

(a) Includes Rs. 1,800—the fish-curing Assistant Inspector's pay for twelve months.

STATEMENT showing the quantities of fish brought to be cured in the yards of the East and West Coast during the five years ending 1900–1901.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1896–97 ..	12,650	29,480	42,130
1897–98 ..	11,554	31,454	43,308
1898–99 ..	12,473	26,130	38,603
1899–1900 ..	14,113	40,492	54,605
1900–1901 ..	13,828	41,435	55,263

APPENDIX Q.

STATEMENT showing the Quantities of Refined Saltpetre and of Edible Salt produced in the Madras Presidency in the year 1900–1901.

Sub-division.	Circles.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn: Of refined saltpetre to crude saltpetre expended.	Percentage of outturn: Of salt to crude saltpetre expended.
		I. MDS.	I. MDS.	I. MDS.		
Cocanada	Ellore	316	189	60	59·81	18·98
Masulipatam	Bezwada	797	390	265	48·93	33·25
	Narasaraopet	1,492	457	475	30·63	31·83
Nellore	Kanuparti..	2,607	746	1,348	28·61	51·70
Arcot	Salem	2,732	1,154	912	42·24	33·38
Tinnevelly	Srivilliputtúr	146	67	76	45·89	52·05
Trichinopoly	Coimbatore	6,077	2,675	3,029	44·01	49·84
	Bhaváni	2,856	879	881	30·77	30·84
	Erode	3,053	1,294	1,183	42·38	38·74
	South Trichinopoly	9,571	3,254	4,080	33·99	42·63
	Palni	4,369	1,366	1,567	31·26	35·86
	Madura	870	319	420	36·66	48·27
Total ..	1900–1901 ..	**34,886**	**12,790**	**14,296**	**36·66**	**40·97**
	1899–1900 ..	36,017	13,186	13,288	36·61	36·89

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 226/4071-R., Salt, dated 27th August 1901 :—

Resolution—No. 226/4071-R., Salt, dated 27th August 1901.

The Board begs to submit to Government its report on the Administration of the Salt Revenue in the Madras Presidency for 1900–1901. The suggestions approved in G.O., No. 507, Revenue, dated 15th June 1901, have been carried out.

(True Extract.)

(Signed) R. A. GRAHAM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with the report and three copies of Appendix A.

Copy to the Deputy and Assistant Commissioners,
each with a copy of the report and of Appendix A.

" " Accountant-General, with a report.

ORDER—No. 950, Revenue, dated 10th October 1901.

Separate Revenue No. 222.

The report of the Board of Revenue on the administration of the salt revenue for 1900–1901 has been prepared in accordance with the suggestions of the Government of India made in their letter No. 1636 S.R., dated the 25th March last. The Government notes with satisfaction that the Board has been able considerably to curtail the length of the report which, however, furnishes in sufficient detail all requisite information regarding the working of the department. The Government will confine itself to noticing the more salient features of the year's administration.

2. *Administrative charges.*—The most important change effected during the year was the amalgamation of the Customs, with the Salt and Abkári, Department. This reform while most beneficial in rendering available the machinery of the Salt and Abkári Department for enforcing a more effective and systematic control over customs matters has added largely to the work of the superior officers of the department.

3. *Establishments.*—The sanctioned strength of the subordinate establishments increased during the year, the number at the end of the year being 11,460 officers and men costing Rs. 19·55 lakhs against 10,967 officers and men costing 18·41 lakhs in 1899–1900. This is due almost entirely to the transfer of customs; the establishment for abkári purposes has undergone considerable reduction. In spite of this increase the perceptible falling off, as shown by appendix C, in the punishments imposed on the subordinates is satisfactory. The major punishments fell from 745 to 666. The number of appeals to the Board, which were wholly or partially successful, was, as usual, small, being 9 out of 50 appeals disposed of.

4. *Manufacture and imports.*—There were 68 salt factories available for salt manufacture, 21 monopoly factories and 47 excise factories. Of these, 62 factories were worked during the year. The season being generally favourable except in the two southernmost sub-divisions, the quantity manufactured amounted to $8\frac{3}{4}$ million maunds. The statement in paragraph 21 of the report shows that this figure was exceeded in five years during the decade. The increase in the outturn of salt—both excise and monopoly—is satisfactory in view especially of the necessity for the accumulation of large stocks in the north of the Presidency for the better supply of Bengal and the Central Provinces. The import by sea amounted to over a million maunds, being a considerable decrease as compared with the preceding year.

5. *Issues and Stocks.*—The quantity of salt issued for consumption amounted to a little over nine million maunds, an increase of about half a million maunds as compared with the preceding year. This is satisfactory. A portion of the increase, 283,000 maunds occurred in exports by land outside the Presidency and it is noted that of this quantity 20,000 maunds went to Mysore and Coorg. Exports by sea were somewhat lower than in 1899–1900; but shipments to Rangoon increased from 13,780 maunds to 87,572 maunds. The Board presumes that this is due to the popularity of the crushed salt exported by the Oriental Salt Company, and to the high prices prevailing in the Burma markets for the European variety. The Board anticipates a considerable development of the export trade if some of the present restrictions on export be removed. This question is again receiving the consideration of Government.

The stocks of salt at the East Coast factories at the end of the year fell to 8·2 million maunds, sufficient for 13 months' consumption as against 8·9 million maunds equivalent to $14\frac{1}{2}$ months' consumption at the close of the previous year. The low stocks in the Chicacole and Tinnevelly sub-divisions demand attention. The arrangements already made for the extension of the Government factory at Ganjám, and the grant of a block of 300 acres to the Oriental Salt Company at the Naupada factory will, the Government hopes, enable larger stocks to be accumulated in the Chicacole sub-division. From a report since received the Government notes that the stock of salt in the sub-division rose to 17 months' consumption at the end of July 1901. In the Tinnevelly sub-division, however, owing to unseasonable rains the stock fell still farther. It is presumed that any deficiency in this sub-division will be met from factories in the Negapatam sub-division, in which the stocks are ample.

6. *Wastage.*—In paragraph 40 of the report the Board reviews the wastages discovered during the year, but has not reported the proportion which these wastages bear to the stored contents of the heaps sold. The Board's remarks point to the necessity for insisting on greater attention being paid by the factory officers to the proper covering of salt heaps, the careful construction of platforms and efficient drainage.

7. *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. In the remaining excise factories the majority of the licensees manufactured under agreements with companies or capitalists. Manginapudi in the Kistna district is the only factory in which there is restriction on manufacture, the licensees being required to manufacture only every alternate year. The Oriental Salt Company controlled four factories—Naupada in Ganjám, Karassa in Vizagapatam, Jagannaikpur in Gódávari and Covelong in Chingleput. They have recently been granted, as stated above, a block of land at Naupada for the extension of their operations there.

(b) *Prices of excise salt.*—There was a fall, though small, in the average factory price for the Presidency, being As. 3–1·5 against As. 3–3·2 in the preceding year. If the prices declared for the salt of the Oriental Salt Company be excluded, being the prices at their inland depots, the average works out to As. 3–0·5. Taking the factories individually, it is satisfactory that the average price exceeded As. 4 a maund in six factories only excluding, for the reason stated, the factories controlled by the Oriental Salt Company. The average district price in retail transactions as reported varied

from Rs. 2–12–9 to Rs. 3–14–2 per maund. The Government agrees with the Board in considering that it was not excessive. The continued high retail price in the Ganjám district, 10·3 seers per rupee, requires explanation.

8. *Competition of Bombay salt.*—The competition of Madras salt with Bombay salt in the Salem and Coimbatore districts showed no large variations. On the other hand, the quantities forwarded to the Ceded Districts and Kurnool and to Mysore rose by about 10,000 maunds or by 7 per cent. and 16,000 maunds or by 15 per cent. respectively. The increase in the case of Mysore is attributable in some measure to the arrangement made with the Madras Railway Company for the sale at Bangalore of the large-grained salt made on Bombay methods at the Attiput factory. The experiment which was undertaken with the view of assisting the distribution of salt in the inland districts has, so far, been successful, and Government has approved of the arrangement being given a more extended trial.

9. *Quality of salt.*—The Board reports a slight deterioration in the reported quality of the year's salt, both monopoly and excise, the general average percentage of sodium chloride being 93·5 and 92·8 respectively against 94·4 and 93·7 in the previous year. The Government concurs with the Board in the remark in paragraph 72 of the report that part of the deterioration may fairly be ascribed to the change in the mode of preserving the samples for chemical analysis. That may be the sole cause; but the attention to brine tests should be rigorously enforced. As to the proportion of sodium chloride, the range was considerable from 96·4 to 91 per cent. at the monopoly factories and from 96·3 to 89 per cent. at the excise factories.

10. *Consumption.*—The rates of consumption of salt per head of the population are worked out on the results of the provisional totals of the present census. The average rate for the Presidency including Mysore and Coorg was 15·84 lb. against 16·14 lb. in the preceding year calculated on the census of 1891 with the normal allowance for the annual increase of population since that year. The rate of consumption was 11·12 lb. in Mysore and the two West Coast districts, in the former of which the manufacture and consumption of earth salt is permitted. If these areas be excluded, the calculated rate for the rest of the Presidency is 17·15 lb. The Government considers that in the calculation of the rate of consumption per head of the population it is unnecessary in future reports to exclude the petty States of Sandur and Banganapalle, or to ascertain the rate for the Tamil districts separately. The rate of consumption in the Pudukkóttai State works out to 9·60 lb. The continuous fall in consumption in this State, which the records of the Salt Department seem to show, is under investigation.

11. *Financial results.*—The gross revenue of the year amounted to Rs. 186·26 lakhs against Rs. 185·50 lakhs in 1899–1900. The year's actual dealings are somewhat obscured by the extent of credit sales, which increased during the year as compared with 1899–1900, the quantity sold on credit having risen from about $4\frac{1}{2}$ million maunds to about $6\frac{1}{3}$ million maunds. The real index of progress is the quantity of salt sold, and judged by this test, the operations of the year were satisfactory. The charges debitable to salt amounted to Rs. 20·75 lakhs against Rs. 19·4 lakhs. The increase is sufficiently explained in paragraph 63 of the report. Deducting the charges, the net salt revenue of the year amounted to 165·51 lakhs as compared with 166·36 in 1899–1900.

12. *Measures for the protection of revenue.*—Including cases pending at the beginning of the year, the number of persons charged with offences against the salt laws was 10,399, an increase of 1,232 as compared with the previous year. The Government accepts the explanation for the increase furnished in paragraph 76 of the report. The number of persons released departmentally as having been charged without sufficient evidence was 103. The number released for other causes was 1,172. There were sent for trial before the magistracy 8,979 persons, of whom 8,846 were tried during the year, and of these only 60 were acquitted.

13. *Fish-curing.*—The number of yards at work at the end of the year was 130, and the weight of fish brought to be cured was 55,263 tons, a slight increase as compared with 1899–1900. Mr. Thurston's efforts referred to in paragraph 91 of the

report towards the collection of trustworthy and systematic information regarding the various species of fish brought to be cured and their migrations round the coast have the cordial recognition of Government.

14. The Government notes with satisfaction the testimony borne by the Board to the good work done by the departmental officers and shares its regret for the loss to the department of Mr. Millett's ripe experience and zealous service.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement, No. 950A.

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

(Signed) E. S. LLOYD,
Under Secretary to Government.