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REPORT
ON THE
ADMINISTRATION
OF THE
DEPARTMENT OF SALT REVENUE
IN THE
MADRAS PRESIDENCY
FOR THE YEAR 1901-1902



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ADMINISTRATION

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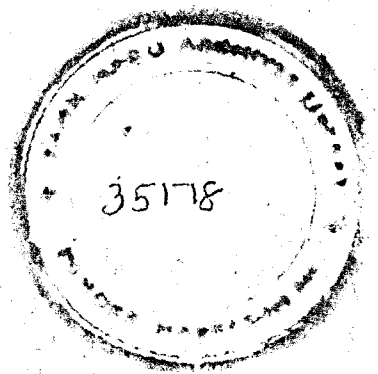
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* ஜெ. பி. ஜெ. ஜெ. *
* செப்பனிருப்பதற்காக எடுத்தல் *
* ஜெ. பி. ஜெ. ஜெ. *
* செப்பனிருப்பதற்கு முடிந்த நாள் 2/1/55 *
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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1901-1902.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

The Hon'ble Mr. J. Thomson, I.C.S., First Member of the Board of Revenue, continued in charge of the administration till the 4th May 1901, when he was appointed a Member of the Council of Fort St. George. The Hon'ble Mr. H. Bradley, I.C.S., then took charge and held it for the remainder of the year.

Secretary to the Commissioner.

2. Mr. R. A. Graham, I.C.S., continued to hold the office of Secretary to the Commissioner throughout the year.

3. Messrs. Bryce McMaster and W. A. Fowler were Deputy Commissioners, Northern and Southern Divisions, respectively, throughout the year. Mr. E. L. Millett continued in charge of the Central Division until 31st July 1901, when he retired on pension handing over charge to Mr. H. G. Stokes, I.C.S., who retained it during the rest of the year.

B.—Administrative Changes.

4. The redistribution of the limits of what were then the Madura, Dindigul and Tirumangalam Circles of the Madura district and of the Erode Circle of the Coimbatore district, which was sanctioned tentatively in G.O., Mis. No. 1772, Revenue, dated 25th April 1898, having brought about satisfactory results both in revenue and detection, was made permanent during the year. The relief afforded to the Inspector of the Erode Circle by the transfer of the Dhárápúram taluk to what is now known as the Palni Circle made an Assistant Inspector no longer necessary in Erode, and the Assistant Inspector sanctioned for that Circle was transferred to Kasaragod.

5. In the light of experience, the establishments of the Bellary and Hospet Circles were revised; the number of independent parties in charge of petty officers was reduced; the number of Sub-Inspectors was increased; the orderlies of some were strengthened and they have been made responsible for all patrolling. Similar revisions were made in the establishments of the Kurnool and Nandyal Circles of the Kurnool district chiefly to provide for the more efficient guarding of the frontiers bordering on His Highness the Nizam's Dominions and the Banganapalle State.

CHAPTER II.—ESTABLISHMENTS.

6. A statement giving details of the sanctioned strength of the combined Salt, Abkari and Customs Department, as it stood at the end of 1901–1902, has been printed separately and three copies are submitted herewith with reference to G.O., No. 626, Revenue, dated 29th August 1894. An * abstract 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.

Sanctioned strength of establishments as it stood on 31st March 1902.
[* Vide Appendix A on page 18.]

7. † Appendix B shows the number of punishments imposed on officers of the Department. The increase in the number of punishments of all kinds inflicted on menials is striking and the increase in the number of fines is unsatisfactory, though it must be remembered that fining is almost the only way of punishing temporary men.

Punishments imposed on departmental officers.
[† On page 19.]

The most common offence is absence without leave, which is ordinarily dealt with by a stoppage of pay if the absence is only for a few days; if it is continued or repeated, severer measures have to be resorted to. It was the occasion of a large proportion of the punishments in the Cuddalore Sub-division which contributes to the general increase and was there due to the superior attractions of cultivation as an occupation in a favourable season. In the Trichinopoly Sub-division apparently discipline was slack and repressive measures were called for; while in the Calicut Sub-division, the Board regrets to observe, the Deputy Commissioner attributes the large number of punishments to misguided severity on the part of the Assistant Commissioner.

8. One hundred and sixty-two officers (including three Sub-Inspectors and twenty-one clerks and shroffs) resigned their appointments against one hundred and twenty-six officers (including six Sub-Inspectors and seventeen clerks) in the previous year. Nineteen of the officers who resigned this year did so to take up appointments in other departments.

Resignations.

9. Twenty-five appeals presented to the Board by its subordinate officers against punishments imposed on them were disposed of, fifteen of the appellants being Sub-Inspectors, one clerk and nine menials. In three of the appeals, the decision of the lower authorities was reversed and in four it was modified. In the remaining eighteen cases the punishments were confirmed.

Appeals.

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

10. The Magilankottai factory of the Adirampatnam Circle has proved itself unnecessary under existing circumstances; manufacture and sales have both been very limited for some time and 30 out of the 32 licensees failed to manufacture any salt in the seasons of 1899 and 1900. Their licenses were accordingly cancelled under section 27 of the Salt Act and the opportunity was taken to close the factory, the remaining two licensees being awarded compensation under section 18 of the Act.

Closure of the Magilankottai factory—G.O., No. 219, Revenue, dated 28th February 1902.

11. As stated in paragraph 18 of the report for 1900–1901, the pans in the Surla Excise factory were resumed during that year and assigned on temporary licenses for the season of 1901. Permanent monopoly licenses have now been issued, with a condition attached, debarring the licensees from claiming any compensation if the factory is closed or converted into an Excise factory. This factory is therefore now included in the list of factories for the manufacture of salt for sale to Government, though the number of such factories is not thereby increased as there was already a monopoly extension at Surla.

12. Excluding Kandadu (temporarily closed), there were thus 21 Government Salt factories with an area of 3,242 acres, and 45 Excise factories with an area of 8,122 acres, fit for salt manufacture, though 1,598 acres in Government factories and 1,442 acres in Excise factories were not actually held on licenses. Among the Excise factories are included

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

the Naupada extension and the Jagannaikpur, Manambadi, Arumuganeri and Kulesekarapatnam factories, which are held on leases, the first by the Oriental Salt Company (Limited), the second by Messrs. Hall, Wilson & Co., the third by Messrs. Parry & Co. and the remaining two by the heirs of the late Dr. Dhanakoti Raju, the licenses issued to whom differ from the ordinary Excise licenses only in that the lessees have to bear the entire cost of all the works in the factories except the provision and maintenance of quarters for the establishment. There was manufacture in only 16 Government and 44 Excise factories, and the areas actually worked in them were severally 5,272 and 6,177 acres. Unseasonable rains retarded the commencement of manufacturing operations in many places, but the outturn was not affected except in the Cocanada and Cuddalore Sub-divisions. The total outturn in the Presidency was in fact higher than any obtained during the four preceding years although there was no manufacture in the Government factories at Calingapatam, Dugarazpatnam and Kattumavadi (including the Latchmi pans) or in either the Government or Excise pans at Kanuparti.

13. The quantity of salt manufactured, including spontaneous salt collected at Pandrakain in the Masulipatam Sub-division is compared below with the outturn of the ten preceding years:—

Years.	I. MDS.	Years.	I. MDS.
1891	9,733,358	1897	6,569,566
1892	9,244,450	1898	6,856,537
1893	7,337,580	1899	7,321,692
1894	9,037,198	1900	8,772,140
1895	8,832,093	1901	9,243,079
1896	9,488,541		

14. 6,309,192 maunds were manufactured on what is ordinarily called the Excise system against 5,552,572 maunds in the previous year. In the Naupada, Karasa, Jagannaikpur and Covelong factories, the Oriental Salt Company continued the process of manufacture described in paragraph 21 of the Administration Report for 1897–98 with the results shown below:—

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	154,800	10,598	124,188	2,847	17,167	11.09
Karasa	(a) 42,208	1,696	29,034	6,070	5,408	12.81
Jagannaikpur	6,850	444	4,598	752	1,056	15.42
Covelong	(b) 198,551	37,284	129,220	14,700	17,347	8.74

(a) Is inclusive of 800 maunds that were awaiting treatment on 1st April 1901.

(b) Excludes 50 maunds lost from the Company's enclosure on which duty was collected.

The wastages at Naupada and Karasa are very high and no satisfactory explanation is forthcoming, except that the quality of the salt treated at Karasa was bad; the high wastage at Jagannaikpur is ascribed to the defective working of the company's machinery which was under repair and to the smallness of the quantity treated.

15. The licensees of the Mogalturru, Nizampatam, Tada, Vadasamanjeri, Merkanam, Cuddalore, Kudikadu, Neidavasal, Tranquebar, Védaran-niyam, Theethandathanam, Vattanam, Morekolam and Kuttan-guli factories worked independently, and, as stated above, the Jagannaikpur, Manambadi, Arumuganeri and Kulesekarapatnam factories were held under special leases. About half the licensees of the Bimlipatam factory leased their pans to capitalists who paid specified sums as rent and sold the salt on their own account. The majority of the licensees of the Mutturagnadapatnam and Keranur factories fell into the hands of capitalists during the year, the causes being poverty in the one case and inability to compete successfully with the companies dealing in the salt of the Arumuganeri and Kayalpatnam factories in the other.

Relations between licensees and capitalists.

16. Towards the close of the year the Oriental Salt Company (Limited) terminated by notice the contract it had entered into with a large number of the licensees of the Covelong factory to take over all the salt manufactured by the licensees in the seven years commencing from 1900; and it has since restricted its operations to the stock of salt in hand. Two new companies were started in the Káyalpatnam Circle—one managed by one Valasubramania Pillai and the other styled "The Arumuganeri United Salt Company (Limited)", and the bulk of the licensees of the Káyalpatnam and Kerapur factories leased their pans to one or other of the two for a period of six years from 1901 for a kudivaram varying from Rs. 1-8-0 to Rs. 3 per bed. The capitalists placed no restrictions on the quantity to be produced.

17. The quantity manufactured under the monopoly system in the season of 1901 was 2,933,887 maunds against 3,219,568 maunds in 1900. The large decrease was mainly due to the fact that five Government factories were not worked, whereas only one remained unworked in the previous year. As stated in paragraph 26 of the Administration Report for 1900-1901, the manufacture of salt on Bombay methods was tried during the year at the Attiput and Vallur factories of the Ennore Circle and the Karambalam, Adirampatnam and Sevandakulam extensions. Mr. Merriman's instructions were followed as far as possible in all the selected stations, but owing to scarcity of brine early in the year and the want of water in the Buckingham canal later on, both scrapings and storage were retarded at the Ennore factories and the strong westerly winds during the manufacturing season rendered the salt powdery, so that it measured worse than the salt of the previous year. The outturn at the Karambalam and Sevandakulam extensions also was low owing to unfavourable weather; but the quantity secured at the Adirampatnam extension was larger than in any year since the extension was opened.

18. The damage caused by rain to salt on the drying grounds was 58,492 maunds against 74,232 maunds in the preceding year, and, as usual, occurred chiefly in the Tinnevely Sub-division. Cases of rejections of salt after estimation were few and the quantities involved insignificant. Rejections before estimation were mostly in Government factories and the largest quantity dealt with (14,025 maunds) was in the Chinna Ganjám factory; but even there the percentage of rejections to the total outturn was only 3·5 against 5·2 of the previous year.

19. * Appendix C shows the quantity of salt in hand, the quantity received by manufacture, import, etc., and the quantity expended in each Sub-division.

20. The total stock at the end of March 1902 was ample for the requirements of the Presidency, though, as shown below, there was in the Chicacole, Cuddalore and Tinnevely Sub-divisions less than a year's supply, calculated on the average sales for Home and Inland consumption in the past three years. In the first named, the demand from Orissa has been large and it has been necessary to restrict the issues from the Ganjám, Surlá and Calingapatam factories. In Cuddalore the stocks are always low and in Tinnevely the season for manufacture is late :—

Sub-division.	Stock at the end of 1901-1902.	Average sales for Home and Inland consumption during the last three years.	Period for which stocks in column 2 should suffice.
1	2	3	4
	I. MDS.	I. MDS.	MONTHS.
Chicacole	1,333,067	1,825,506	8·7
Cocanada	466,779	425,679	13·1
Masulipatnam	335,045	245,828	23·1
Nellore	1,900,444	1,110,755	20·5
Chingleput	2,492,969	1,656,746	18·0
Cuddalore	264,945	465,797	6·3
Negapatam	659,143	611,091	12·9
Tinnevely	927,879	1,323,382	8·4
Total	† 8,580,271	7,664,784	13·4

† Exclusive of 88,420 maunds in the West Coast depots kept for issue to fish-curing yards.

21. The duty-paid imports were all from the Bombay Presidency and exceeded those of 1900-1901 by 163,781 maunds. The deliveries at the West Coast ports alone account for 137,535 maunds of the increase, but the total imports on the West Coast were not much greater than in 1899-1900, and the most noteworthy figures are those of the imports to Cuddalore between which place and Bombay the trade in salt has only sprung up in the last two years.

22. The duty-bearing imports were chiefly from the United Kingdom and were normal in quantity. The only remarkable fact about them is that the 56 maunds received at the Cocanada port (which came from the United Kingdom by way of Rangoon) were imported for the purpose of curing fish caught in the Colair lake.

23. There was an increase from 87,572 maunds to 98,470 maunds in the quantity of salt exported by the Oriental Salt Company to Rangoon from the Covelong factory, but there were no other exports to British Indian ports; and the Oriental Salt Company's exports were as usual made without any claim to wastage allowance. The low stocks in the Tinnevely factories made it necessary to restrict exports and the shipments to the Straits Settlements, Penang and Mauritius fell from 430,413 maunds to 298,204 maunds, of which 26,003 maunds was part of the old Government stock at Vedaranniyam and was exported from Negapatam. Messrs. Martin & Co. of Vizagapatam were permitted to export 130 maunds of Karasa excise salt free of duty to Glasgow for the purpose of testing a patent salt cleaning machine which they have had constructed. The Government of India has declined to make any relaxation of the rules governing the export of salt to foreign countries and has approved only one of the concessions which the Board recommended should be granted to exporters to British Indian ports. A draft set of rules, providing, as ordered, for a fixed wastage allowance of 2 per cent. of the duty on salt so exported, has recently been submitted to Government for approval.

24. The total issues for Home and Inland consumption of Government Excise and Imported salt amounted to 8,984,823 maunds, and, though less by 75,629 maunds than those of the previous year, exceeded those of any other year in the past ten. The decrease was mostly in the Chicacole and Chingleput Sub-divisions; in the former it was due to the restrictions placed on sales at Ganjám and Surlá to prevent a depletion of the stocks, and to a restriction of the business of the Oriental Salt Company; in the latter to the heavy salt on sale at the Madras Depot and the diversion of the trade from the factories of the Cheyur Circle to Karambalam where the salt manufactured under the Bombay system was under sale.

25. The average cost of Bombay salt imported on private account in the several British ports in the districts of South Canara and Malabar may be taken at 10 annas 7 pies per maund. The prime cost at Calicut amounted to 10 annas 11 pies per maund against the ordinary price of 3 annas per maund charged for Government salt at the Madras Depot; but the imports by rail *via* Calicut from Bombay to the Salem and Coimbatore districts increased from 329,566 maunds to 347,845 maunds; while the imports from Madras to the same two districts fell from 393,209 maunds to 373,952. A small consignment of 324 maunds was taken from Calicut to the Nagan railway station in the North Arcot district, but it appears to have found small favour and it is reported that the merchant had considerable difficulty in disposing of it. The imports by other rail routes from Bombay and Goa into Mysore showed a falling off from 434,168 maunds to 389,687, but those into the interior districts of the Madras Presidency increased from 189,157 maunds to 225,363 maunds. The import of Madras salt into Mysore was also less than in the previous year, 47,455 maunds against 69,235 maunds. Under instructions from Government, arrangements were made with the Madras Railway Company to dispose of the large-grained salt made in the Attiput and Vallur factories in 1901, first at Coimbatore and Palghat and then at Bangalore, but the attempts of the railway employes to sell it failed altogether at Coimbatore and Palghat and met with very little success at Bangalore. The reason given was that the number of measures per bag of Bombay salt was so much greater as to counterbalance the difference in the price per bag, and in the end most of the

salt taken to these three stations had to be disposed of at a loss, both to Government and to the Railway Company. It was recognised then that such of the salt as had been stored late in the season of 1901 would be useless for the purpose of competing with Bombay salt, but it seemed probable that about 54,565 maunds of the stock at the Madras Depot, which had been taken into store by the 13th July, when the first rain fell, would be up to the standard required by the Railway Company in the matter of the number of measures to the 2-maund bag, and the Agent and Manager was requested to confine his operations to this quantity and to take it only to the Bangalore Cantonment station, where the result of the first experiment had been comparatively satisfactory. The balance was thrown open for sale to the general public at 3 annas a maund, to make room for the next season's storage, and was speedily cleared off. The Railway authorities failed to remove any portion of the salt specially set apart for them and arrangements were made, after the close of the year, with the firm of Messrs. Alawandariah & Son, who have agreed to remove it to the Coimbatore district within four months of the date of the contract. Applications were invited for tenders for the removal of the large-grained salt made at Karambalam in 1901 (about 35,000 maunds), the two most important stipulations being that it should be sold only in Salem and the Ceded Districts or in Mysore and that the whole of it should be removed within six months from the date of the contract, not less than 5,000 maunds being removed each month. The tender of Messrs. Angappa Mudali and Pappiah Chetty was accepted; but the firm failed to carry out its contract and it had to be cancelled. As it seemed unlikely that any other merchant would then undertake to sell this salt in the Ceded Districts, orders were issued for it to be sold locally in auction at an upset price of 3 annas a maund. The difficulty with regard to the Adirampatnam large-grained salt was to find a suitable market. Eventually the Inspector, Adirampatnam Circle, was directed to send a trial consignment of ten bags of the salt to the Inspector, Erode Circle, with instructions to the latter to show it to the merchants there and inform them that salt of a similar quality would be supplied to them at Erode at Rs. 6-6-0 per bag inclusive of railway freight and all other charges, provided that each order was for not less than a wagon load of 190 maunds. None of the Erode merchants took advantage of the offer and a Madras firm, which removed one wagon load in February 1902, has not repeated the experiment; the salt is, therefore, being held in reserve for sale locally after all the small-grained salt of 1901 and the balance of the outturn of 1900 are sold off. In view of the difficulty experienced in finding a sale on the West Coast for the large-grained salt made in the Sevandakulam extension in the season of 1900, it was ordered that only such of the Sevandakulam large-grained salt of 1901 as gave 58 measures to a bag of 2 maunds, when the heaps were opened for transport, was to be transported to the West Coast for sale to the public. As the salt in none of the heaps gave that measurement, it was sold locally at 4 annas a maund.

26. Fifty-seven thousand five hundred and seventy-six maunds were supplied to the French Government against 54,070 maunds in 1900-1901 and 44,224 maunds in 1899-1900. As in the previous year, Pondicherry was supplied from the Madras Depot and the settlement at Karikal obtained its supply from the licensees of the Tranquebar factory.

27. One thousand eight hundred maunds were supplied to the tannery of Messrs. Wilson and Co. of Madras duty free—1,200 maunds at 2 annas a maund and 600 maunds at 3 annas.

28. The quantity of salt supplied to the Jail Department was 2,082 maunds against 2,513 maunds in the previous year.

29. The wastages written off during the year amounted to 474,618 maunds against 469,116 maunds in the preceding year, and the ordinary wastages discovered during the year were 442,183 maunds against 485,331 maunds. The general proportion borne by the wastage to the stored contents of the heaps sold was slightly less than in 1900-1901, the percentage being 5.2 against 5.4, but it varies chiefly with the age of the heaps sold. It was as much as 8 per cent. in the Chingleput Sub-division where the average is always raised by the wastages at the Madras Depot; and in the Cocanada and

Negapatam Sub-divisions, it exceeded 6 per cent., while in the Cuddalore and Tinnevely Sub-divisions, where the heaps were cleared quickly, it was as low as 3.5 and 2.6 per cent. as compared with the previous year. The average increased only in the Negapatam Sub-division where several very old heaps of Government salt stored in the Védaranniyam factory were cleared for export to Penang; and the only material decrease was in the Nellore Sub-division where the special reason which led to high wastages in 1900-1901 no longer operated. Slight decreases in the Cuddalore and Tinnevely Sub-divisions are ascribed to the good covering of the heaps and the care taken of the platforms.

30. An excess of 1,039 maunds was discovered in 89 heaps, the storers of which were punished wherever necessary.

31. Enclosure * 1 to Appendix C shows the total available stocks of all kinds including the duty-paid and duty-bearing imports and the quantity issued for consumption, etc., during the past five years, excluding wastage and double entries owing to transfer of stock from one sub-division to another.

32. Appendix † E shows the quantities of excise manufactured salt sold and the wholesale prices realized for it by licensees. The average for the Presidency was 3 annas 1.7 pies, or slightly higher than in 1900-1901, in spite of the fact that, in compiling the figures for the year under review, no account has been taken of the salt removed by the Oriental Salt Company from the Naupada, Karasa, Jagannaikpur and Covelong factories to its own depots. The company's local agents were unable to quote any reliable prices for this salt, and the figures of former years were vitiated to some extent by the inclusion in the calculations of prices realized at depots, sometimes at a considerable distance from the factories. Much of the salt so removed was untreated and it is possible that, if factory prices could be worked out for the 449,559 maunds for which no prices have been given, the average price for the Presidency would be lower. The exclusion of this salt accounts for the comparatively low prices shown against Naupada, Jagannaikpur and Covelong.

33. At Surli the excise licenses were cancelled towards the end of 1900-1901; the stocks held by the licensees became forfeit to Government in July under section 28 of the Salt Act and the licensees lowered their prices to sell as much as possible while the salt was still theirs. At Kanuparti the decrease in price was directly due to a reduction in the price of Government salt, but was necessary to recapture some of the trade which had left the factory; at Cheyur the licensees seem to have awoken to the necessity of increasing their sales if they wish to keep the price low enough to allow them to sell at all; and at Arasadi the average price was affected by the sale of a large quantity of salt to Government at low rates for supply to the fish-curing yards on the West Coast. The high prices in Konada, Binlipatam and Tranquebar were due to the lightness and good quality of the salt; in Mogalturru, Manambadi, the factories of the Adirampatnam Circle and the Levingepuram and Sevandakulam factories of the Tuticorin Circle to low stocks; in Negapatam and the factories of the Vattanam Circle to the lightness and good quality of the salt sold and to the absence of competition from Government salt; and in the factories of the Kāyalpatnam Circle to combination among the licensees.

34. The highest price charged for Government salt was 5 annas a maund at Karambalam for such of the large-grained salt manufactured on Bombay methods as was allowed to be sold in the South Arcot district; and the usual monopoly rate of 3 annas a maund was exceeded also in the case of the large-grained salt at the Adirampatnam and Sevandakulam extensions. A special rate of 2 annas is fixed for Pandraka, and heavy and unmarketable salt has often to be sold for less than 3 annas, while nominal prices are fixed for salt issued to the Jail department. Negapatam and Védaranniyam, though Excise factories, are shown in Appendix ‡ F, as there are stocks of old monopoly salt under sale there.

35. Appendix § G shows the average retail prices at each district centre for three years. In the year under report they varied from Rs. 2-13-8 to Rs. 3-12-4 per maund.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

36. Excluding salt sold for fish-curing and to the French Government and

Total consumption.	I. MDS.
Total issues for Home and Inland consumption of Government and Excise salt and salt imported by sea	8,984,823
Add imports from the Bombay Presidency and Goa via the Southern Mahratta and Great Indian Peninsula Railways into Mysore ..	389,687
Add imports from the Bombay Presidency and Goa via the Southern Mahratta and Great Indian Peninsula Railways into the Madras Presidency	225,363
Total	9,599,873

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 9,599,873 maunds as shown in the margin against 9,683,777 maunds in the previous year.

37. The first part of Appendix * II shows how salt was distributed by rail-

way, and the second part gives 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.

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

	1901-1902.	1900-1901.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports in the Presidency	9,599,873	9,683,777
Deduct salt sent beyond the Presidency	968,127	1,145,120
Balance	8,631,746	8,538,657

On the basis of the figures in the census tables supplied by the Superintendent of Census Operations, the average consumption per head of the population was 16.02 lbs. against 15.84 lbs. for the preceding year.

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

Quantity	I. MDS.	PERSONS
Population	1,353,706	9,643,937
Consumption of the Presidency excluding the two West Coast districts, Mysore and Coorg, and Travancore and Cochin.	8,631,746	44,342,009
As in paragraph 38	1,353,706	9,643,937
Deduct	7,278,040	34,698,072
Balance	7,278,040	34,698,072

17.26 lbs.

39. The consumption of the West Coast districts, Mysore and Coorg together work out to 11.55 lbs. per head and that for the rest of the Presidency excluding Travancore and Cochin to 17.26 lbs.

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

40. The salt traffic on the branch line from Pakala to Dharmavaram, which is supplied from Nellore, showed a considerable improvement, the quantity booked from Nellore to stations on the Pakala-Dharmavaram line being 64,575 maunds against 31,015 maunds in the previous year.

41. Eight thousand one hundred and ninety-six maunds were transported by the Southern Mahratta Railway from the Kistna district to Kurnool against 3,490 maunds in 1900-1901 and the quantity sent from Nellore to Kurnool also increased by some 3,500 maunds.

42. It has been usual to calculate the consumption of the Pudukkottai State by adding to the quantities declared at the several factories for places in the State half the deliveries at the Manapparai Railway station from places in the South Arcot, Tanjore, Madura and Tinnevely districts. The factory declarations in 1901-1902 covered 30,420 maunds and one-half of the salt consigned to the Manapparai station amounts to 20,277 maunds; and the sum of the two would give an average consumption of 10.96 lbs. per head of the population. The subject of salt supply to the State has been under enquiry during the past two years both by the Diwan and by the Salt Department; and the result of these enquiries shows that the actual consumption is considerably larger than would appear from the figures given above. The Diwan

estimated the imports of salt at 127,252 maunds in a year from 15th November 1900; while the Madras officers' estimate was between 70,000 and 80,000 maunds. The latter is probably more nearly correct than the former, but even the departmental estimate raises the average consumption to between 15 and 17 lbs. per head.

CHAPTER V.—REVENUE AND EXPENDITURE.

43. The receipts on account of salt revenue under the different heads are shown in Appendix I * and amount to Rs. 1,91,53,623. The increase of Rs. 5,27,434 over the revenue of the preceding year is the net result of—

(i) Increases in—	RS.
(a) Duty on Government and Excise salt sold for Home and Inland consumption	5,48,446
(b) Value of salt sold to the French Government	6,785
(c) Value of salt sold for fish-curing	30,654
(d) Customs duty	3,547
Total	5,89,432

and (ii) Decreases in—	RS.
(a) Cost price of Government salt sold for Home and Inland consumption	58,406
(b) Miscellaneous receipts	3,592
Total	61,998

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

	Realizations on account of previous credits.
	RS.
(i) 1900-1901	57,44,779
1901-1902	79,63,375
Increase	22,18,596
	Payment on account of credit sales in advance of the due date.
	RS.
(ii) Second half of 1900-1901	4,88,093
Do. of 1901-1902	2,87,420
Decrease	2,00,673
	Duty on salt sold.
	RS.
(iii) First half of 1900-1901	99,35,640
Do. of 1901-1902	96,31,760
Decrease	3,03,880
	Realizations on account of cash sales.
	RS.
(iv) Second half of 1900-1901	16,44,751
Do. of 1901-1902	4,78,558
Decrease	11,66,193

(i) an increase of 22.18 lakhs of rupees under realizations on account of credits owing to the large credit sales in the second half of 1900-1901;

(ii) a decrease of 2.01 lakhs under payments made in advance of the due date for salt delivered under credits granted in the second half of 1901-1902;

(iii) a decrease of 3.03 lakhs in sales in the first half of 1901-1902; and

(iv) a decrease of 11.66 lakhs of rupees under cash sales in the latter half of 1901-1902, 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 to the French Government is only nominal, as they include payments made for part of the salt supplied in 1900-1901. The increase in the value of salt sold for fish-curing resulted from the increased operations in the yards, especially in the Calicut Sub-division. The increase under customs duty was due to (i) larger imports of duty-bearing salt

	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.
1900-1901	1,598	3,838
1901-1902	2,686	4,566

from the United Kingdom into the port of Madras and (ii) the larger excess found on checkweighment of the duty-paid imports into the port of Mangalore over 95 per cent. of the quantity removed from the Bombay salt works. The decrease in the realizations for Government salt sold for Home and Inland consumption occurred chiefly in the Chicacole and Chingleput Sub-divisions. In the former it was due to the restriction placed on the sales at Ganjam and to the sale of salt at Surla at 2 annas a maund instead of at the usual monopoly rate of 3 annas; and in the latter to the heaviness of the salt on sale at the Madras Depot and competition from the excise salt of Covelong where the Oriental Salt Company's sales were large. The variation in the "Miscellaneous receipts" is small and calls for no remarks.

45. A statement* showing the cash and credit collections during the year is attached to Appendix I. It will be seen from it and that Appendix that of the total receipts of the year Rs. 20,54,079 † were realized on account of Government salt sold and excise salt removed on cash payment and Rs. 1,69,79,787 on account of salt issued on credit before and during the year.

46. The quantity issued on credit in each sub-division is exhibited in enclosure 2‡ to Appendix I. Of the value of salt so issued, Rs. 90,16,413 were collected within the year and Rs. 90,87,342 were outstanding at its close; Rs. 79,63,375 were realized on account of salt issued in the previous year.

Revenue of 1901-1902 compared with those of the previous years.

Average of the five years ending with	Rs.
1897-98 ..	1,75,87,605
1898-99 ..	1,99,84,130
1899-1900 ..	1,85,50,392
1900-1901 ..	1,86,26,189
1901-1902 ..	1,91,53,623

§ (On page 33.)

47. The figures given in the margin show the salt revenue of the Presidency for 1901-1902 and the eight preceding years.

48. 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. 2,01,68,167 as shown in enclosure 3§ to Appendix I.

49. Including the abkari and customs charges, the total charges of the Presidency amounted to Rs. 31,58,702 against Rs. 32,12,116 in the preceding year. Details according to Sub-divisions are given in Appendix J||. Excluding Rs. 21,237 spent on "Excise licensees works" and Rupees 5,27,156 on "Salt purchase and freight" which are items exclusively relating to Salt, the net charges debitable to the combined Salt, Abkari and Customs Department amount to Rs. 26,10,309. Five per cent. of this or Rs. 1,30,515 is by arrangement debited to customs and two-fifths of the balance or Rs. 9,91,917 to excise; the remainder, together with the two amounts above referred to as relating exclusively to salt, or, in all Rs. 20,36,270 is the amount debitable to Salt.

50. There was a decrease in the expenditure on temporary establishments especially in the Chicacole Sub-division, where permanent establishments for preventive work were substituted; less was paid in rewards as there was less detection of offences against the Salt Act; while the decrease in monopoly manufacture diminished the amount to be paid under the heads of "Purchase of salt (manufacturer's share)" and "Conveying and storing salt" and two of the causes which led to the high expenditure on "Office expenses and Miscellaneous" in 1900-1901 were absent. The amount spent on the purchase of salt for fish-curing and on conveying salt to fish-curing yards was high, because the quantity which had to be transported to the West Coast was exceptionally large and because the transport had to be conducted under amani in the

absence of any tenders at reasonable rates; and the cost of works for manufacture and storage was swelled by the expenditure on the new extension of the Ganjam factory and on opening the Ennore bar.

51. The total expenditure on works amounted to Rs. 1,78,107 against Rs. 1,70,324 in the previous year. The former includes Rs. 21,237 and the latter Rs. 21,970 expended on works executed by the department on behalf of Excise licensees and recoverable from them by cess.

52. The charges amounted to 10.1 per cent. of the receipts and the net revenue to Rs. 1,81,31,897 compared with 11.05 per cent. and Rupees 1,66,89,468 in the previous year.

53. The revenue receipts were Rs. 1,83,70,985 and the charges Rs. 14,87,877 or 8.09 per cent. of the receipts. The manufacturing receipts were Rs. 7,65,033 and the charges Rs. 5,48,393 or 71.7 per cent. of the receipts.

54. Appendix L shows the cost of salt sold at the Government factories and extensions. The cost was everywhere normal, ranging from As. 1-8 to As. 2-5.4, though these rates were as usual exceeded in the Ennore factories, the salt of which is stored at and sold from the Madras Depot.

CHAPTER VI.—QUALITY OF SALT.

55. Samples of salt were selected as in 1900-1901 for analysis by the Abkari Deputy Commissioner in the Board's laboratory. There was a slight deterioration in the quality of both Government and Excise salt, the general average percentage of sodium chloride in each being 1 lower than last year.

56. For the Government salt this percentage was 93.4, but the average was exceeded at Vallur, Attiput, Kattur, Manakkudi, Karambalam, Adirampatnam extension and Pandraka, the salt of the last named factory being particularly good and containing 97.1 per cent. of sodium chloride with hardly any impurities. The worst salt produced was that of Penuguduru extension No. I and the Sevandakulam extension, the percentage of sodium chloride being only 91.8. The general average percentage of magnesium salts was again 2.9, the worst results being shown by the Ganjam and Manakkudi factories and the Sevandakulam and Penuguduru No. I extensions. Due notice is being taken of the neglect of brine tests by the officers of the department.

57. The general average percentage of sodium chloride in the salt of Excise factories was 92.7. The worst salt—that of the Mogalturru and Keranur factories—contained only 88.8 per cent., and that of Tranquebar, Penuguduru extension No. II, Manginapudi, Kudikadu, Negapatam, Konada, Nizampatam, Arasadi, Cuddalore, Theethandathanam, Vallur, Tada and Neidavasal was little better; but Krishnapatnam, Krishnapatnam extension No. I, Sevandakulam, Vattanam, Kulasekarapatnam, Krishnapatnam extension No. II, Vedaranniyam, Cheyur, Thambikkanallavankottai, Morekolam, Adirampatnam and Iskapalle produced better results, the percentage ranging from 94.2 to 95.9. Thirty-five factories showed two per cent. or more of magnesium chloride, the worst being Levingepuram, Tranquebar, Arasadi and Keranur with 4.1, 4.2, 4.3 and 6.9 per cent. respectively. The average percentage of magnesium sulphate increased from 0.5 to 1.0, but that of calcium salts decreased from 2.0 to 1.6. Nizampatam, Manginapudi, Kudikadu, Penuguduru extension No. II and Mogalturru salts contained 3 per cent. and over of dirt.

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

58. Appendix M shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1901 in each Sub-division of the Presidency.
(On pages 14 and 45.)

59. More than half of the 5,667 persons sent for trial came from the following eight circles:—

	1900. Persons.	1901. Persons.
Cheyur	957	771
Tanjore	424	468
Tada	371	365
Tellicherry	559	320
Merkanam	366	306
Morekolam	232	260
Markapur	339	233
Tranquebar... ..	374	208
Total	3,622	2,931

60. There was a decrease in the number of offences in all the Sub-divisions except Nellore and Tinnevely. In the Chicacole, Cocanada and Masulipatam Sub-divisions, it is attributed to heavy rain in January, February and November and to the census operations in which a large portion of the preventive staff was engaged during the first quarter of the year. In the Chingleput Sub-division it is stated to be due to heavy rainfall in February 1901 and in the Cuddalore Sub-division to the good ground-nut harvest which, by improving the condition of the people, removed the chief incentive to illicit practices; but in both Sub-divisions there is reason to suspect the preventive establishment of negligence. It is noticeable that in the Villupuram Circle, which was under an energetic Inspector, there was a slight increase in detection. The decrease in the Arcot Sub-division occurred chiefly in the Arni and Rānipéttai circles, and is ascribed to the emigration to foreign countries of a large number of labourers who are the worst offenders against the Salt Laws. In the Bellary Sub-division the greater part of the salt crime reported in the last two years has been in the Markapur Circle where, it is stated, that heavy rain reduced the opportunities for scraping salt earth, and the tendency to commit offences was checked by the severe punishments inflicted by the magistracy and by the co-operation of the village officials with the departmental men. The bulk of the decrease in the Negapatam Sub-division was in the Nannilam, Adirāmpatnam, Kattumavadi and Vattanam circles; it is ascribed in the first to heavy and incessant rains which prevented formations in saline soils, in the second and third to the favourable character of the season and the deterrent punishments inflicted by the magistracy, and in the last to the absence of efflorescence in saline soils, the deterrent punishments inflicted by the magistracy and the vigilant patrolling of the departmental officers; but there is room for suspicion that many more offences have been committed than have come to light, especially in the Adirāmpatnam Circle, where the Deputy Commissioner has had occasion to punish some of the Sub-Inspectors, and in the Kattumavadi Circle which was, throughout the year, in the charge of a notoriously slack Inspector. The decrease in the Trichinopoly Sub-division was contributed mainly by the North and South Trichinopoly and Sivaganga circles and is due in the first two to the favourable season and the deterrent punishments inflicted by the magistracy, and in the last to the unusual rainfall. In the North Trichinopoly Circle the concentration of the preventive force in the Perambalur taluk and the drafting of a special force to watch the saline tracts of the Jayankondasholapuram range also had some effect. In the Calicut Sub-division the rainfall at the beginning of the year was abnormal and was followed by a heavy and protracted south-west monsoon which limited the scope for crime, and the owners of saline soils were induced by the Land Revenue authorities to co-operate in its prevention.

It was only in the Nellore Sub-division that there was any appreciable increase in detection. There was probably no increase in the actual number of offences, but the Assistant Commissioner made a very close inspection of the swamps, and finding a large number of undetected scrapings, was able to bring home their neglect to the circle establishments and insist on increased energy.

61. There was only one case during the year in which an arrest was declared illegal by the authority before whom it came up for adjudication. In this case the arrest was made on a mistake of fact.

62. Of the 57 persons whose cases were undisposed of at the end of 1901, the cases of 24 had been pending for less than one month, those of two for more than one month but less than three months, and those of 31 for more than three months. The general average duration of enquiries was 6.09 days against 6.5 days in the preceding year for ordinary cases, the worst offender in the matter of want of promptitude in disposal being the Inspector, Mangalore Circle, whose average was 15.49 days, entirely because of his failure to make proper arrangements.

63. Excluding undetected cases and scrapings, the total number of cases reported during the year was 6,397. In 2,542 of these the offence was manufacture of contraband salt (other than saltpetre), in 1,643 the possession of contraband salt-earth, in 924 the possession of earth-salt, and in 958 the possession of spontaneous or swamp salt; the remaining 330 cases were connected with the manufacture of saltpetre, etc.

64. The percentage of acquittals in cases sent for trial shows a slight increase from .5 to .8.

65. The total number of cases pending before the Magistracy at the end of 1901 was 130 against 480 in the preceding year.

66. The amount granted as rewards was Rs. 14,814-9-5 against Rs. 21,911-14-9. The decrease is due to decrease in detection.

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

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

Year.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Saltpetre.	Brine.
1901	MDS. S. T. (a) 104 9 33	MDS. S. T. 423 17 38½	MDS. S. T. 108 12 13½	MDS. S. T. 1,156 39 65	MDS. S. T. 2 35 53	MDS. S. T. 149 11 62½
1900	(b) & (c) 21 38 78½	603 4 1¼	275 31 18½	1,918 15 64½	(c) 9 6 71	156 1 36½

(a) Includes 10 32 24 of educed salt.
(b) Includes 2 37 65 do.

(c) Revised figure.

69. The results of the operations of the salt preventive force in the Pudukkóttai State are shown in appendix *N. The increase in the number of cases and persons dealt with has not been explained. The average duration of cases was six days against five in the previous year, the average incidence of fine, Rs. 2-0-5 against Rs. 1-14-1, and the quantity of contraband articles dealt with was as follows:—

	1900.	1901.
	MDS. S. T.	MDS. S. T.
Salt-earth	41 34 7	43 1 22
Earth-salt	3 29 12	13 34 8
Brine	5 7 2	13 15 16

There were no cases of illegal arrest by the officers of the department. There was a case of assault on a public servant in connection with which a prosecution was instituted, but the accused were acquitted by the Magistrate. It is reported that the departmental records have been maintained in fair order, and that the Inspectors have, in general, done their work well. Salt is said to have been sold in retail in the State at from 11-34 to 13-60 Madras seers per rupee.

CHAPTER VIII.—FISH-CURING.

70. There were 133 yards at work at the end of the year including the Vanagiri yard in the Tranquebar Circle sanctioned in G.O., Mis. No. 3755, Revenue, dated 30th October 1899, Kotimbi Katapuram in the Ponnani Circle, sanctioned in G.O., R. No. 1180, Revenue, dated 26th June 1900, and Tonsi in the Udipi Circle, sanctioned in G.O., No. 765, Revenue, dated 28th August 1901. The opening of two other yards, at Nelattur Pattapalem in the Krishnapatnam Circle and Srirangapuram in the Karasa Circle, was sanctioned in G.Os., R. No. 531, Revenue, dated 9th March 1900, and No. 583, Revenue, dated 9th July 1901, but operations were not commenced in them during the year.

71. The total weight of fish brought to the yards for curing was 1,878,110 maunds or 68,992 tons against 1,504,380 maunds or 55,263 tons in the previous year—an increase of 24·8 per cent., contributed mainly by the Calicut and Chicacole Sub-divisions. The weather appears to have been particularly favourable on the West Coast and the catches of fish were abnormally large; and in the Udipi Circle, where the increase was greatest, a prohibition, on sanitary grounds, of the manufacture of fish manure added to the quantities of fish brought to be cured at the yards. There was a decrease in the Nellore, Cuddalore, Negapatam and Tinnevely Sub-divisions which is ascribed to unfavourable weather. The fish brought to be cured in the East and West Coasts, respectively, for the last five years are given in the foot-note to Appendix * O.

72. 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 and size of the fish treated. The range was from 6-21 lb. to 16-95 lb., but the average for the Presidency remained the same as last year, viz., 11-06 lb.

73. The actual quantity of fish which, after undergoing the process of curing, left the yards in a fit condition for use, amounted to 1,088,781 maunds, and in addition to this, 20,385 maunds were imported from places outside the Presidency, so that the total quantity available for local consumption and for export amounted to 1,109,166 maunds; 907,401 maunds or 81·8 per cent. of this quantity was consumed within the Presidency. The average value of a pound of the exported article was 1 anna 6-5 pies against 1 anna 4-8 pies in the previous year.

74. The aggregate expenditure incurred on account of buildings, establishments and contingencies amounted to Rs. 59,213-0-6 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. 61,133-0-6 or Rs. 5,643-14-9 more than in the previous year. During the year 154,022 maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction, and 135,874 maunds of this and 113,004 maunds of Government salt were issued. The total expenditure on fish-curing yards during the year, including the cost of salt issued, amounted to Rs. 1,77,793-3-5 while the receipts were Rs. 1,91,501-10-2. According to the method of calculation hitherto in use, there was therefore a gain to Government on the operations of the yards of Rs. 13,708-6-9 in the year, and of Rs. 2,06,083-0-3 up to the year, though if the Rs. 63,250 spent on establishments for gollahs and on the storage of salt, Rs. 54,852 as interest at 5 per cent. on the capital cost of gollahs and works and Rs. 54,852 as the cost of the upkeep of the gollahs at 5 per cent. of the capital cost be deducted, this figure is reduced to Rs. 33,129-0-3.

75. Information regarding the movements of migratory fish round the coasts continued to be recorded in the manner indicated by Mr. Thurston, and the Board hopes that in due course a valuable record of the movements of fish and the condition of the industry will be obtained.

CHAPTER IX.—MISCELLANEOUS.

76. During the year 4,727 heaps were stored, of which 1,008 heaps or 21·32 per cent. were stored personally by Inspectors and Assistant Inspectors. Sixty heaps out of the 1,008, or 1·26 per cent. of the total number stored, and 6 heaps of the previous year were tested by Assistant Commissioners, 7 by check-weighment at the time of sales and the rest by restorage.

77. Out of the 3,719 heaps stored by Sub-Inspectors, 201 were tested by Inspectors and 651 by Assistant Inspectors as detailed below:—

	Number check-weighed at the time of sales.	Number restored.
By Inspectors	105	96
By Assistant Inspectors	504	147

78. The total number tested during the year by Assistant Commissioners, Inspectors and Assistant Inspectors was thus 912* or 19·29 per cent. of the full number stored. The requirements of the Salt Manual with regard to test-weighments were complied with as far as practicable except by the Assistant Commissioners, Cocanada, Cuddalore and Tinnevely, who have been instructed to make better use of their opportunities in future.

79. Three hundred and thirty heaps out of the 912 tested were tested immediately after storage, 109 by Inspectors and 221 by Assistant Inspectors.

80. The number of factories for the manufacture of crude saltpetre increased from 1,732 to 1,747, and the number of refineries decreased from 36 to 35.

81. The receipts on account of license-fees, fines, &c., amounted to Rs. 4,720-8-0 against Rs. 4,532, and the expenditure, which consists solely of the pay of the officers employed for the supervision of the refineries, amounted to Rs. 5,605-15-2 against Rs. 5,688-7-8 in the preceding year.

82. Appendix P 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.

83. None of the educed salt was purchased by Government for supply to fish-curing yards. The whole of it was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors.

84. The mofussil records of the department are generally reported to be in good order. Search-fees to the extent of Rs. 46 were collected in the various offices.

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

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

87. This, on the whole, was satisfactory. With few exceptions, officers of all grades strove hard to maintain the reputation of the department for efficiency. The Deputy Commissioners vied with each other to render loyal and meritorious service, and their admirable example was followed by most of their assistants among whom Mr. A. S. Kearns was conspicuous for thoroughly good work. Of the officers in charge of circles, Messrs. M. H. M. Lamb, N. J. E. Hereford, C. H. MacBride, B. W. B. T. Flemyng, F. W. Gahan, S. Aravamudu Aiyangar, K. A. Ramaswami Aiyar, R. Srinivasa Aiyangar and A. H. Kaundinya deserve special mention. The Board's office continued to give general satisfaction and M.R.Ry. V. A. Anantarama Aiyar, B.A., is again entitled to be brought to the favourable notice of Government.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 29th August 1902.

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

(True Copy.)

(Signed) V. A. ANANTARAMA AIYAR,
Ag. Assistant Secretary.

APPENDICES.

8/2

APPENDIX A (*vide* paragraph 6).

STATEMENT showing the sanctioned strength of the establishment as it stood on 31st March 1902.

	Establishments in the Board's and the Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Subordinate Factory establishments.					Subordinate Preventive and Tree-tax establishments.			
	Clerks, accountants, copyists and type-writing clerks.	Menials.	Permanent.			Temporary.			Permanent.			Temporary (b).		Permanent.			
			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	
Strength at the beginning of the year	152	160	81	114	842	10	79	158	330	1,363	1	19	953	147	383	5,140	
Sanctioned during the year.	3	..	..	1	10	..	1	..	..	..	..	2	2	4	5	35	
Abolished during the year ..	2	4	..	1	5	..	3	..	..	..	..	3	6	3	18	107	
Strength at the end of the year	(a) 153	(a) 156	81	114	847	10	77	158	330	1,363	1	18	949	148	370	5,068	

	Subordinate Preventive and Tree-tax establishments—cont			Subordinate Customs establishments (c.)			Subordinate Fish-curing establishments.	Subordinate Distillery establishments.			Saltpetre amins—Petty officers.	Abkari establishments in Collectorates and Taluk offices (c).		Total strength.	Cost per annum.			
	Temporary.			Superintendents and Assistant Superintendents.	Clerks and shroffs.			Subordinate Fish-curing establishments.	Clerks.			Petty officers.	Peons.			Clerks.	Menials.	
	Clerks and shroffs.	Petty officers.			Peons.	Clerks.			Petty officers.									Peons.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32				
Strength at the beginning of the year	10	5	223	31	124	374	300	3	8	89	51	259	51	11,460	19,54,657			
Sanctioned during the year.	..	1	10	..	1	14	9	..	..	..	..	3	12	113	17,317			
Abolished during the year ..	..	..	..	1	2	31	..	..	..	..	..	..	..	186	20,760			
Strength at the end of the year	10	6	233	30	123	357	309	3	8	89	51	262	63	11,387	19,51,214			

(a) Exclusive of the establishments sanctioned for the Income-tax and Stamp departments of the Board's office.

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

(c) Inclusive of temporary men also, employed on these duties.

APPENDIX B (*vide* paragraph 7).

STATEMENT showing the number of punishments imposed on the officers of the Salt, Abkari and Customs Department of and below the rank of Inspectors during 1901-1902.

Class.	Years.	Strength.	Dis-missals.	Degra-dations.	Suspen-sions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percent-age.
Inspectors and Assistant Inspectors.	1901-1902 ..	205	..	3	..	..	..	3	1.5
	1900-1901 ..	205	4	3	..	..	..	7	3.4
Sub-Inspectors	1901-1902 ..	924	10	31	17	..	..	58	5.8
	1900-1901 ..	921	5	35	12	4	..	56	6.1
Superintendents, Assistant Superintendents, Clerks and Shroffs.	1901-1902 ..	(a) 626	2	11	9	5	1	28	4.5
	1900-1901 ..	626	3	10	5	8	1	27	4.9
Menials	1901-1902 ..	(a) 9,307	170	147	369	948	1,371	3,005	32.3
	1900-1901 ..	9,398	128	128	333	(b) 826	1,361	(b) 2,776	(b) 29.5
Total ..	1901-1902 ..	(a) 11,082	182	192	395	953	1,372	3,094	27.9
	1900-1901 ..	(a) 11,150	140	176	350	(b) 838	1,362	(b) 2,866	(b) 25.7

(a) Exclusive of the Abkari establishments in Collectorates and Taluk offices.

(b) Revised figure.

APPENDIX C (vide paragraphs 19 and 20).
STATEMENT of stocks and issues of salt in the Presidency of Madras in 1901-1902.

Sub-divisions.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.						
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING THE WASTAGES TO BE WRITTEN OFF.										TOTAL.						
	Government.		Excise.		Total.		Received from licensees.		From other Sub-divisions.		Gain by weight.		Miscellaneous.		Total.		Grand total, Government and Excise.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
Chingleput ..	1,017,735	1,017,735	1,017,735	1,017,735	..	..	1,017,735	1,017,735	..	..	1,017,735	1,017,735	..	..	..	..	
Coimbatore ..	92,169	92,169	92,169	92,169	..	..	92,169	92,169	..	..	92,169	92,169	..	..	..	..	
Madras ..	84,196	84,196	84,196	84,196	..	..	84,196	84,196	..	..	84,196	84,196	..	..	..	..	
Nellore ..	868,474	868,474	868,474	868,474	..	..	868,474	868,474	..	..	868,474	868,474	..	..	..	..	
Chingleput ..	1,486,682	1,486,682	1,486,682	1,486,682	..	..	1,486,682	1,486,682	..	..	1,486,682	1,486,682	..	..	..	..	
Cuddalore ..	94,987	94,987	94,987	94,987	..	..	94,987	94,987	..	..	94,987	94,987	..	..	..	..	
Nagapattinam ..	407,333	407,333	407,333	407,333	..	..	407,333	407,333	..	..	407,333	407,333	..	..	..	..	
Thiruvallur ..	22,614	22,614	22,614	22,614	..	..	22,614	22,614	..	..	22,614	22,614	..	..	..	..	
Total of the East Coast ..	3,600,105	3,600,105	3,600,105	3,600,105	2,931,487	133	3,600,105	3,600,105	2,931,487	133	3,600,105	3,600,105	2,931,487	133	3,600,105	3,600,105	
Calicut—Total of the West Coast ..	92,810	92,810	92,810	92,810	..	530	92,810	92,810	..	530	92,810	92,810	..	530	92,810	92,810	
Total of the Presidency ..	3,692,915	3,692,915	3,692,915	3,692,915	2,931,487	683	3,692,915	3,692,915	2,931,487	683	3,692,915	3,692,915	2,931,487	683	3,692,915	3,692,915	
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Grand Total ..	3,692,915	3,692,915	3,692,915	3,692,915	2,931,487	683	3,692,915	3,692,915	2,931,487	683	3,692,915	3,692,915	2,931,487	683	3,692,915	3,692,915	

(a) Includes 14,000 maunds of the season of 1902 taken into store within 31st March 1902.
 (b) Includes 95,178 maunds forfeited to Government under section 28 of the Salt Act in the Surla factory and 3,564 maunds of the season of 1902 taken into store within 31st March 1902.
 (c) Includes 25,501 maunds of the season of 1902 taken into store within 31st March 1902.
 (d) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (e) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (f) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (g) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
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 (s) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (t) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (u) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (v) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (w) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (x) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (y) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (z) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.

APPENDIX C—cont.
Statement of stocks and issues of salt in the Presidency of Madras in 1901-1902—cont.

EXPENDED DURING THE YEAR.															BALANCE IN HAND INCLUDING THE WASTAGE TO BE WRITTEN OFF.				
Sub-divisions.	Government.										Excise.			Total expend- Government and Excise.	Govt. ment.	Excise.	Total.		
	Home and inland consumption.		Sold to French Govern- ment.	Sent to other Sub-divi- sions.	Miscel- laneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscel- laneous.	Wastage written off.	Total.							
	18	19											20					21	22	23	24	25	26	27	28	29	30	31	32	33
Chingleput ..	1,033,794	4,234	44,565	..	(b) 2,410	108,929	1,198,923	(b) 494,931	..	(c) 22,451	8,251	172,571	1,235,960	870,885	1,113,781	1,934,607			
Cuddalore ..	104,416	1,223	10,300	..	(a) 224	2,786	115,463	476,100	..	(c) 1,897	15,755	489,572	609,941	56,161	520,447	270,899			
Nagapattinam ..	81,776	4,897	..	(f) 20	(g) 28,008	13,709	125,405	385,100	(g) 83,168	(c) 12,656	29,796	661,716	783,131	355,334	312,565	677,899			
Thiruvallur ..	3,524	11,739	..	(b) 81,176	(a) 4	6,168	102,662	1,337,957	(g) 189,630	(c) 134,603	47,973	1,709,563	1,812,165	18,245	931,541	350,186			
Total of the East Coast ..	2,072,973	47,750	55,076	81,420	38,421	216,474	3,163,154	5,008,230	382,801	670,238	256,481	6,317,750	9,420,904	3,598,856	5,153,544	8,751,900			
Calicut—Total of the West Coast ..	..	..	1,500	..	2	1,063	296,604	..	..	..	..	..	206,604	94,345	..	94,345			
Total of the Presi- dency ..	2,073,326	248,876	57,576	81,420	28,423	218,137	3,369,758	5,008,230	382,801	670,238	256,481	6,317,750	9,627,508	3,692,701	5,153,544	8,846,245			
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..			
Grand Total ..	2,073,326	248,876	57,576	81,420	28,423	218,137	3,369,758	5,008,230	382,801	670,238	256,481	6,317,750	10,228,775	3,692,701	5,153,544	8,846,245			

(a) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (b) Includes 95,178 maunds forfeited to Government under section 28 of the Salt Act in the Surla factory and 3,564 maunds of the season of 1902 taken into store within 31st March 1902.
 (c) Includes 25,501 maunds of the season of 1902 taken into store within 31st March 1902.
 (d) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (e) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (f) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
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 (h) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
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 (u) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (v) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (w) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (x) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (y) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.
 (z) Includes 124,185 maunds of the season of 1902 taken into store within 31st March 1902.

ENCLOSURE I TO APPENDIX C (*vide* paragraph 31).
STOCKS AND ISSUES OF SALT OF ALL KINDS FOR THE FIVE YEARS ENDING WITH 1901-1902.

Years.	IN HAND AT BEGINNING OF THE YEAR.					RECEIPTS.					TOTAL IN HAND AND RECEIVED.				
	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.
	2	3	4	5		6	7	8	9		10	11	12	13	
1897-98	6,699,912	7,373,571	..	11,073,483	..	2,171,012	4,292,867	1,252,053	7,715,962	..	8,870,951	12,266,438	1,252,053	22,389,445	..
1898-99	6,533,911	5,899,707	..	12,483,618	..	1,386,165	5,654,247	1,170,560	8,110,972	..	7,870,076	11,563,951	1,170,560	20,594,560	..
1899-00	4,834,034	5,648,320	..	10,502,354	..	2,432,543	5,156,560	1,219,247	8,808,160	..	7,286,577	10,804,680	1,219,247	19,310,564	..
1900-01	3,675,349	5,279,708	..	8,955,057	..	3,412,753	5,610,185	1,136,360	10,159,598	..	7,088,102	10,890,193	1,136,360	19,114,655	..
1901-02	3,597,000	4,742,227	..	8,339,227	..	3,102,711	6,615,594	1,501,267	11,022,572	..	6,699,711	11,360,821	1,501,267	19,361,799	..

Years.	ISSUES.					BALANCE AT END OF THE YEAR, EXCLUSIVE OF WASTAGE NOT WRITTEN OFF WITHIN THE YEAR.				
	For home and inland consumption.		For fish-curing.		Total.	Government salt.		Excise salt.		Total.
	14	15	16	17		20	21	22	23	
1897-98	8,379,313	157,722	(c) 425,991	41,622	8,964,658	6,583,911	5,899,707	..	12,483,618	..
1898-99	8,373,535	139,655	(d) 468,594	54,577	8,976,761	4,854,631	5,648,320	..	10,502,354	..
1899-00	8,603,509	131,985	(e) 161,228	44,224	8,940,746	3,675,349	5,279,708	..	8,955,057	..
1900-01	9,060,452	202,230	(f) 100,781	54,070	9,417,483	3,597,000	4,742,227	..	8,339,227	..
1901-02	8,984,823	218,876	(g) 45,109	57,576	9,206,384	3,102,711	6,615,594	..	9,718,305	..

(a) The difference between this figure and that shown in column 21 against 1898-97 is due to certain adjustments made to rectify an error in stock.
(b) 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.
(c) 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* G.O. No. 3144, Revenue, dated 21st June 1897.
(d) Includes 467,669 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.
(e) 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 Targal and 2,272 maunds adjusted in the accounts to rectify certain errors in stock.
(f) 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 Targal, 1 maund sample sent to the Board's office and 2 maunds stolen at the Mangadu fish-curing yard.
(g) Includes 43,293 maunds destroyed, 1,800 maunds issued to Messrs. Wilson & Co. for use in their tannery at Targal, 12 maunds lost in transit on which duty was collected and credited and 4 maunds issued as samples.

APPENDIX D (*vide* paragraphs 21 and 22).

STATEMENT showing duty-paid and duty-bearing salt imported by sea and cleared in the Madras Presidency in 1901-1902.

Sub-division.	Port or district of import.	AS PER MANIFESTS FROM		Total as per manifests.	WASTAGE DISCOVERED.		Actual quantity imported.
		Bombay.	Other ports.		Quantity.	Centage.	
1	2	3	4	5	6	7	8
<i>Duty-paid imports (by sea).</i>							
Chicacole ..	Vizagapatam ..	43	..	43	..	..	43
Chingleput ..	Madras ..	328	..	328	..	..	328
Cuddalore ..	Cuddalore ..	37,096	..	37,096	202	0.54	36,894
Tinnevely ..	Tuticorin ..	..	9	9	..	..	9
Calicut	Baindur (South Canara district).	..	9,006	9,006	..	..	9,006
	Coondapoor do.	4,732	24,877	29,609	323	1.09	29,286
	Hangarkotta do.	..	38,766	38,766	1,843	4.75	36,923
	Malpe do.	..	1,476	1,476	41	2.77	1,435
	Mulki do.	..	2,952	2,952	44	1.49	2,908
	Mangalore do.	163,224	..	163,224	3,295	2.01	159,929
	Cannanore (Malabar district) ..	..	74,957	74,957	1,739	2.30	73,218
	Tellicherry do.	2,302	55,042	57,344	846	1.40	56,498
	Badagara do.	..	31,670	31,670	450	1.40	31,220
	Quilandi do.	..	12,860	12,860	86	0.68	12,774
	Calicut do.	..	605,281	605,281	22,922	3.80	582,359
	Beypore do.	..	22,480	22,480	212	0.96	22,268
	Ponnani do.	..	244,833	244,833	5,701	2.30	239,132
	Cochin do.	..	4,372	4,372	126	2.80	4,246
	Total ..	170,258	1,128,572	1,298,830	37,628	2.89	*1,261,202
Total, Duty-paid ..		207,725	1,128,531	1,336,306	37,830	2.83	1,298,476
<i>Duty-bearing imports (by sea).</i>							
Chicacole ..	Vizagapatam ..	..	..	..	..	..	4
Cocanada ..	Cocanada ..	..	..	..	..	..	56
Chingleput ..	Madras ..	..	..	..	..	..	2,686
Tinnevely ..	Tuticorin ..	..	..	..	..	..	7
Calicut	Mangalore ..	..	..	..	..	..	7
	Calicut ..	..	..	..	..	..	22
	Cochin ..	..	..	..	..	..	9
Total ..		..	..	..	..	..	† 2,791
Grand Total ..		..	..	..	..	..	1,301,267

* Includes 4,582 maunds on which duty was collected, being the excess found in consignments of duty-paid salt.
† Excludes 1 maund imported from the Bombay Presidency.

APPENDIX

STATEMENT showing the quantities of excise-manufactured salt sold in the

Sub-Division.	Excise factory.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
Chicacole.	Surla ..	14,800	RS. A. P. 300 0 0	78,920	RS. A. P. 5,525 6 0	25,972	RS. A. P. 3,246 8 0	..	RS. A. P. 940 12 2	360	RS. A. P. 90 8 8
	Naupada ..	..	..	..	..	192,003	25,418 1 10	4,234	450 14 6	37,747	23,648 15 4
	Kuppili ..	..	..	..	..	..	..	1,842	..	..	..
	Konada ..	716	16 10 0	1,345	92 13 6	5,704	729 6 0	58,415	11,037 10 0	194	48 8 0
	Bimlipatam ..	..	..	..	..	134	16 12 0	8,322	1,720 7 6	32,924	20,984 0 6
Cocanada.	Karasa ..	60	2 13 0	1,494	139 0 0	13,432	1,785 14 0	185,319	34,759 8 0	642	160 8 0
	Total ..	15,576	319 7 0	81,759	5,757 3 6	237,245	31,146 9 10	258,132	48,909 4 2	171,867	44,912 8 6
	Penuguduru ..	460	14 6 0	..	..	..	..	39,643	8,583 10 0	178,599	45,423 5 0
	Jaganaiapur ..	..	..	..	..	..	..	7,110	1,421 1 0	7,546	1,908 8 0
	Mogalturra ..	..	..	694	43 6 0	..	..	..	..	..	..
Masulipatam.	Total ..	460	14 6 0	694	43 6 0	..	..	46,753	10,004 11 0	223,557	57,730 2 9
	Manginapudi ..	..	..	..	..	278	43 7 0	81,852	17,905 2 0	..	..
	Nizampatam ..	..	..	595	55 12 6	78,044	12,374 5 8	3,028	567 12 0	..	..
	Total ..	..	..	595	55 12 6	78,322	12,417 12 8	84,880	18,472 14 0	..	..
Nellore.	Kanuparti ..	497	10 11 0	2,723	268 1 8	8,735	1,091 14 0	..	..	..	..
	Pakala ..	..	..	..	..	5,908	1,013 9 0	234,852	47,784 12 7	70,047	17,261 12 0
	Iskapalle ..	1,129	17 10 3	4,038	433 12 6	28,974	4,215 0 6	10,731	2,021 7 0	..	..
	Krishnapatnam ..	5,092	152 2 10	1,214	98 12 4	268,945	39,287 14 0	..	..	..	..
	Tada ..	668	10 7 0	1,044	114 3 0	9,680	1,230 7 0	61,154	11,512 9 6	..	..
Chingelput.	Total ..	7,386	190 15 1	9,019	914 13 6	322,242	46,838 12 6	306,757	61,318 13 1	70,047	17,261 12 0
	Kattur ..	..	..	3,222	352 6 6	..	..	14,982	2,809 2 0	..	..
	Attiput ..	..	..	..	..	..	..	2,270	425 10 0	..	..
	Vallur ..	..	..	..	..	..	..	4,590	860 10 0	..	..
	Vadasamanjeri ..	..	..	..	..	..	..	13,006	2,438 10 0	..	..
Cuddalore.	Covelong ..	45	0 15 0	20	1 14 0	12,968	1,621 0 0	110,709	20,757 15 0	5,784	1,446 0 0
	Choyur ..	1,084	50 13 0	1,557	98 12 4	20,128	3,087 1 6	19,029	3,957 13 6	7,862	2,045 12 0
	Chunampet ..	..	..	636	71 13 0	57,561	8,523 7 10	63,034	13,152 14 6	16,676	4,176 3 0
	Total ..	1,129	51 12 0	5,435	524 10 6	90,657	13,231 9 4	227,620	44,402 11 0	30,322	7,667 15 0
	Merkanam ..	..	..	1,522	142 11 0	79,465	11,006 4 2	78,404	16,552 7 8	22,846	5,721 10 0
Negapatam.	Cuddalore ..	..	..	..	..	1,412	220 10 0	5,339	1,001 1 0	3,058	332 11 0
	Kudikkadu ..	..	..	..	..	344	50 3 0	402	81 0 0	3,436	876 7 0
	Manambadi ..	..	..	..	..	..	..	..	..	..	..
	Neidavasal ..	..	..	58	5 7 0	17,747	2,350 6 6	35,708	6,695 4 0	52,392	13,174 13 0
	Tranquebar ..	..	..	32	3 0 0	2,504	338 7 0	12,208	2,292 2 0	20,124	5,057 11 0
Tinnevely.	Total ..	..	..	1,612	151 2 0	101,472	13,965 14 8	132,061	26,621 14 8	101,856	25,663 4 0
	Negapatam ..	1	0 0 5	..	..	368	57 8 0	3,282	648 15 0	164,334	41,522 0 0
	Vedaranniyam ..	160	3 5 4	..	..	89,594	13,951 5 0	2,184	409 8 0	..	..
	Thambikkannalla-vankottai ..	..	..	..	..	106	13 4 0	33,521	6,285 3 0	400	100 0 0
	Adirampatnam ..	..	..	..	..	..	..	47,102	9,386 11 0	10,249	2,562 4 0
Tinnevely.	Magilankottai ..	..	..	..	..	..	..	2,420	453 12 0	1,157	289 4 0
	Theethandathanam ..	..	..	..	..	..	..	2,670	561 1 0	48,832	13,216 14 0
	Vattanam ..	..	..	..	..	2,232	352 4 0	30,504	6,352 1 2	35,558	9,098 11 0
	Total ..	161	3 5 9	..	..	92,300	14,374 5 0	121,683	24,077 3 2	260,530	66,789 1 0
	Morokolam ..	449	2 5 5	22	2 1 0	2,158	285 6 0	9,740	1,939 2 0	20,356	5,089 0 0
Tinnevely.	Mutturagunada-patnam ..	864	26 9 4	..	..	484	73 7 0	10,242	2,135 0 0	39,641	10,199 9 6
	Arasadi ..	72,270	3,764 1 0	41,640	3,461 7 4	2,464	385 10 8	27,444	6,086 5 8	72,606	20,152 5 6
	Karapad ..	22,966	1,196 2 4	53,654	4,731 1 2	1,736	269 14 0	3,408	729 2 0	52,805	13,928 3 2
	Levingapuram ..	12,848	669 2 8	27,320	2,262 0 2	1,256	179 8 0	2,746	554 9 0	114,399	31,163 14 6
	Sevandakulam ..	21,428	1,116 0 8	26,156	2,712 11 10	80	12 8 0	3,042	641 6 6	123,321	34,263 1 6
Tinnevely.	Kayalpatnam ..	1,960	102 1 4	68,980	4,849 2 6	87,154	11,689 11 6	23,774	4,483 15 6	628	159 3 0
	Arumuganeri ..	..	..	100,422	8,813 4 0	153,194	10,908 3 0	53,972	10,186 12 0	5,670	1,446 9 0
	Koranur ..	..	..	45,522	3,394 9 6	106,998	14,239 13 6	30,710	6,047 10 0	2,148	542 13 0
	Kulasakarapatnam ..	..	..	654	61 5 0	7,124	939 4 0	2,866	553 13 0	..	..
	Kuttanguli ..	..	..	..	..	..	..	12,416	2,770 5 10	..	..
Tinnevely.	Total ..	132,785	6,876 6 9	364,370	30,287 10 6	362,648	47,974 5 8	180,360	36,128 1 6	438,577	1,16,935 11 2
	Grand Total ..	157,497	7,456 4 7	463,484	37,734 10 6	1,284,886	1,79,949 5 8	1,358,276	2,69,935 8 7	1,296,756	3,38,960 6 5

* Excludes 153,974 maunds for which prices have not been reported. They were removed
 † Do. 36,925 maunds for do.
 ‡ Do. 8,856 maunds for do.
 § Do. 249,804 maunds 28 seers do.

E (vide paragraphs 32 and 33).

Presidency of Madras and the wholesale prices realized for it by licensees in 1901-1902.

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, 1901-1902.	Average, 1900-1901.
I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.		
13	14	15	16	17	18	19	20	21	22	23	24	25	26
	RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		A. P.
..	..	..	..	..	..	..	..	..	..	119,692	9,071 14 9	1 2-5	2 2-9
..	..	..	..	..	..	..	..	..	..	196,597	26,449 6 8	2 1-8	3 7-7
..	..	..	..	..	..	..	..	..	..	89,589	24,099 13 10	4 3-6	4 2-1
..	..	..	..	..	..	..	..	..	..	66,374	11,924 15 6	2 10-4	2 2-2
282	88 2 0	..	..	..	..	96	48 0 0	..	..	91,662	22,789 6 0	3 11-7	3 1-9
..	..	..	..	..	..	..	..	..	..	201,043	36,845 11 0	2 11-1	2 9-8
282	88 2 0	..	..	..	..	96	48 0 0	..	..	764,937	1,31,181 3 0	2 8-9	3 2-3
1,630	509 6 0	..	..	..	..	..	..	..	..	220,332	54,530 11 0	3 11-5	3 9-7
13,106	4,160 9 0	1,546	579 12 0	..	..	..	..	..	..	59,174	16,559 11 9	4 5-7	5 3-6
32,906	10,548 10 0	4,516	1,756 14 0	3,338	1,460 6 0	286	143 0 0	..	..	49,286	15,860 12 0	5 1-7	4 9-3
47,642	15,218 9 0	6,062	2,336 10 0	3,338	1,460 6 0	286	143 0 0	..	..	328,792	86,951 2 9	4 2-7	4 4-3
..	..	..	..	..	..	..	..	..	..	82,130	17,948 9 0	3 5-9	3 5-8
..	..	..	..	..	..	..	..	..	..	81,667	12,997 14 2	2 6-5	2 7-8
..	..	..	..	..	..	..	..	..	..	163,797	30,946 7 2	3 0-2	3 0-6
..	..	..	..	..	..	..	..	..	..	11,955	1,370 10 8	1 10-0	2 6-0
..	..	..	..	..	..	..	..	..	..	310,807	66,060 1 7	3 4-8	3 4-1
..	..	..	..	..	..	..	..	..	..	44,922	6,687 14 3	2 4-6	2 4-9
..	..	..	..	..	..	..	..	..	..	275,251	39,538 13 2	2 3-5	2 2-0
..	..	..	..	..	..	..	..	..	..	72,546	12,867 10 6	2 10-0	2 11-4
..	..	..	..	..	..	..	..	..	..	715,481	1,26,625 2 2	2 9-9	2 8-7
..	..	..	..	..	..	..	..	..	..	14,982	2,809 2 0	3 0-0	2 10-8
..	..	..	..	..	..	..	..	..	..	5,492	778 0 6	2 3-2	..
..	..	..	..	..	..	..	..	..	..	4,590	860 10 0	3 0-0	2 7-5
..	..	..	..	..	..	..	..	..	..	13,006	2,428 10 0	3 0-0	(a) 2 11-8
..	..	..	..	..	..	..	..	..	..	129,526	23,827 12 0	2 11-3	3 11-3
92	31 10 0	166	62 4 0	..	..	..	..	..	..	49,918	9,333 15 0	2 11-9	3 6-2
190	59 6 0	..	..	..	..	..	..	..	..	138,097	25,963 12 4	3 1-2	3 1-6
282	91 0 0	166	62 4 0	..	..	..	..	..	..	355,611	66,031 13 10	2 11-6	3 5-0
43,384	13,931 9 0	11,384	4,368 4 6	3,302	1,444 10 0	..	..	..	..	182,237	33,423 0 10	2 11-2	3 1-9
4,556	1,423 12 0	2,832	1,121 1 0	180	78 12 0	..	..	..	..	67,779	21,793 13 6	5 1-7	5 2-0
3,889	1,307 14 0	14,525	5,521 3 6	9,916	4,338 4 0	..	..	..	..	11,750	3,631 3 0	4 11-3	..
8,730	2,728 2 0	1,142	428 4 0	..	..	..	..	..	..	28,330	11,167 5 6	6 3-6	5 8-9
28,110	8,794 10 0	3,148	1,180 8 0	..	..	..	..	..	..	116,777	26,382 4 6	3 6-1	3 5-3
..	..	..	..	..	..	..	..	..	..	66,126	17,666 6 0	4 3-2	3 9-6
88,569	28,185 15 0	33,031	12,614 5 0	13,398	5,861 10 0	..	..	..	..	471,999	1,13,034 1 4	3 9-9	3 9-9
27,352	8,565 12 0	2,000	750 0 0	..	..	..	..	..	..	197,337	51,544 3 5	4 2-1	4 1-2
..	..	..	..	..	..	..	..	..	..	91,938	14,364 2 4	2 5-7	2 7-4
..	..	..	..	..	..	..	..	..	..	34,027	6,398 7 0	3 0-1	2 3-7
..	..	..	..	..	..	..	..	..	..	57,351	11,948 15 0	3 4-0	2 3-8
..	..	..	..	..	..	..	..	..	..	3,577	743 0 0	3 3-6	2 6-3
23,072	7,330 2 6	..	..	..	..	..	..	..	..	4,574	21,108 1 6	4 8-3	4 2-2
7,862	2,513 4 6	1,140	427 8 0	..	..	..	..	..	..	7,296	18,723 12 8	3 10-5	3 6-0
58,286	18,409 3 0	3,140	1,177 8 0	..	..	..	..	..	..	36,100	1,24,830 9 11	3 8-7	3 5-5
..	..	..	..	..	..	..	..	..	..	32,725	7,317 14 5	3 6-9	2 9-1
1,628	508 12 0	..	..	..	..	..	..	..	..	52,859	12,934 5 10	3 10-9	3 9-3
6,330	2,079 10 0	..	..	..	..	..	..	..	..	229,744	35,929 8 2	2 6-0	2 8-9
5,982	1,943 13 8	1,938	759 3 0	..	..	..	..	..	..	142,492	23,567 7 4	2 7-7	2 7-9
44,414	14,367 1 0	8,818	3,385 3 6	6,838	3,107 3 0	..	..	..	..	218,639	55,579 9 10	4 0-8	3 4-4
78,332	25,391 1 4	21,354	8,285 12 10	11,984	5,334 8 10	..	..	..	..	285,697	77,757 3 6	4 4-2	2 11-9
..	..	..	..	..	..	..	..	..	..	182,466	21,284 1 10	1 10-3	1 7-4
1,200	375 0 0	..	..	..	..	..	..	..	..	314,458	40,729 12 6	2 0-8	2 0-2
1,432	447 8 0	..	..	..	..	..	..	..	..	186,810	24,672 6 0	2 1-3	1 8-3
..	..	..	..	..	..	..	..	..	..	10,644	1,554 6 0	2 4-0	1 7-6
..	..	..	..	..	..	..	..	..	..	12,416	2,770 5 10	3 6-8	3 1-7
139,308	45,012 14 0	32,110	12,430 3 4	18,322	8,441 11 10	..	..	..	..	16,68,980	3,04,087 0 9	2 10-9	2 7-8
334,369	1,07,005 11 0	74,509	28,620 14 4	35,558	15,763 11 10	382	191 0 0	..	..	5,005,717	9,83,617 8 11	3 1-7	3 1-5

APPENDIX F (*vide* paragraph 34).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1901-1902.

Government Factories and Extensions.	Year.	Maximum.			Minimum.			Average.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ganjām	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	3	0	0	3	0-0
Surlā	1901-1902	0	3	0	0	1	0	0	1	8-8
	1900-1901	0	2	0	0	1	6	0	1	10-9
Calingapatam	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	1	0	0	2	9-6
Karasa	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	2	0	0	2	8-5
Balacheruvu	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	3	0	0	3	0-0
Polavaram	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	3	0	0	3	0-0
Penugudur	1901-1902	0	3	0	(a) 0	1	0	0	2	11-9
	1900-1901	0	3	0	0	1	0	0	2	4-8
Panduraka	1901-1902	0	2	0	0	2	0	0	2	0-0
	1900-1901	0	2	0	0	2	0	0	2	0-0
Chinna Ganjām	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	3	0	0	3	0-0
Kanuparti	1901-1902	0	2	0	0	2	0	0	2	0-0
	1900-1901	0	3	0	0	2	0	0	2	3-2
Krishnapatnam	1901-1902	0	2	6	0	2	6	0	2	6-0
	1900-1901	0	3	0	0	1	0	0	2	5-7
Dugarazpatnam	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	3	0	0	3	0-0
Madras Depôt	1901-1902	0	3	0	(a) 0	0	3	0	2	7-1
	1900-1901	0	6	7-5	0	0	3	0	3	0-5
Karambalam	1901-1902	(b) 0	5	0	(c) 0	2	1-5	0	3	1-6
	1900-1901	0	10	9	0	2	1-5	0	4	3-5
Negapatam	1901-1902	0	3	0	(a) 0	1	0	0	2	10-5
	1900-1901	0	3	0	0	0	9	0	2	8-2
Védaranniyam	1901-1902	0	3	0	(d) 0	0	7	0	1	4-6
	1900-1901	0	1	9	0	0	4	0	1	2-0
Adirampatnam	1901-1902	(e) 0	3	5	0	2	0	0	2	3-4
	1900-1901	0	2	0	0	0	9	0	2	0-0
Kattumavadi	1901-1902	0	3	0	0	3	0	0	3	0-0
	1900-1901	0	3	0	0	3	0	0	3	0-0
Manakkudi	1901-1902	0	3	0	0	2	6	0	2	10-7
	1900-1901	0	3	0	0	2	0	0	2	11-11
Sevandakolam	1901-1902	0	4	0	0	4	0	0	4	0-0
	1900-1901	..	..	..	..	..	..	..	..	..

(a) Price charged for salt supplied to the Jail Department.

(b) Do. for the large grained salt removed to South Arcot.

(c) Do. for the small grained salt.

(d) Do. for the old Government salt.

(e) Do. for the large grained salt transported to, and sold at, Erode.

APPENDIX G (*vide* paragraph 35).

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 1901-1902.

Districts.	1899-1900.	1900-1901.	1901-1902.
1. Ganjām *	12-2	12-5	13-1
2. Vizagapatam	13-2	13-2	13-2
3. Gôdâvari	12-1	12-3	12-5
4. Kistna	13-2	13-2	13-2
5. Kurnool B	10-2	10-6	11-0
6. Bellary { M	12-5	12-9	12-9
{ G	11-8	..	..
7. Anantapur	11-5	11-5	11-8
8. Cuddapah	12-2	12-2	12-2
9. Nellore	12-8	12-8	12-8
10. Madras	13-0	13-1	13-2
11. Chingleput	13-3	13-3	13-3
12. South Arcot	13-2	13-2	13-2
13. North Arcot	12-0	12-1	11-6
14. Salem	11-2	11-0	11-2
15. Coimbatore	10-7	11-3	11-1
16. Trichinopoly	12-0	12-0	11-8
17. Tanjore { N	12-9	12-9	13-1
{ V	12-9	12-9	13-1
18. Madurāi	13-1	13-1	13-1
19. Tinnevely	14-1	14-3	14-0
20. The Nilgiris	10-3	10-3	10-6
21. Malabar	12-3	12-5	12-4
22. South Canara	11-9	12-1	11-9

B = Bombay salt. M = Madras salt. G = Goa salt. N = Negapatam salt. V = Védaranniyam salt.
* The prices prevailing at Berhampur are given with reference to G.O., No. 522, Revenue, dated 11th June 1902.

APPENDIX H—PART I (*vide* paragraph 37).

ABSTRACT statement showing the salt traffic on railways in the Madras Presidency during the year 1901-1902.

DISTRICTS SENT FROM															
Districts consigned to	Ganjam.	Vizagapatnam.	Godavari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madras.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddayah.	Kurnool.
I	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.
Ganjam	24,700	5,633	21	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatnam	14,361	20	11,050	41,268	36,558	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	..	17,577	19,685	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	6,130	121,329	68,727	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	71,961	..	..	..	..	..	..	..	..	..	..
Cuddayah	..	..	..	8,196	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	5,743	59,432	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	43,056	89,098	..	..	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	45,772	324,859	5,613	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	229,963	179,685	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	186,165	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	187,787	..	..	..	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	1,146	1,103	3,438	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	27,709	183,794	5,378	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	97,075	5,030	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	182	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	105,011	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	541,650	31,804	6,318	..	..	8,962	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	..	..	13,447	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	47,455	..	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal	21,950	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	767,702	37,475	18,642	158,946	420,786	1,217,457	214,114	284,307	10,740	805,450	495,469	114,213	590,837	4,702	3,458

APPENDIX II—PART I—cont.

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1901-1902--*cont.*

Districts consigned to	DISTRICTS SENT FROM—cont.												DEDUCT SALT TRANSMITTED			Balance of rail-home salt remaining for consumption within the district.
	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.		
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
Ganjam ..	..	..	..	..	..	..	..	..	18	..	..	24,718	..	..	24,718	
Vizagapatam ..	..	..	..	..	..	..	..	..	4	..	..	20,019	..	..	20,019	
Godavari ..	..	..	..	..	..	..	..	..	..	..	..	52,938	..	..	52,938	
Kistna ..	..	12	..	..	..	..	..	..	..	..	..	54,147	..	..	54,147	
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	25,902	..	..	25,902	
Cuddapah ..	..	717	137	..	..	..	..	..	..	..	..	190,233	..	4,702	191,531	
Kurnool ..	134	274	..	..	..	..	..	..	..	..	..	137,532	113	3,345	134,074	
Bellary ..	1,653	39,935	329	..	..	..	300	..	..	..	..	278,538	7,546	41,688	229,404	
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..	132,158	..	..	132,158	
Chingleput and Madras ..	..	..	10,001	..	309	..	26	..	..	..	..	386,914	4,169	10,001	372,744	
North Arcot ..	..	..	3,389	..	..	..	..	..	..	..	..	413,028	..	..	413,028	
Salem ..	..	..	823	1,085	4,414	..	3,938	..	..	..	..	366,572	740	1,085	364,717	
Coimbatore ..	..	..	..	..	1,546	2,607	..	..	..	..	..	424,550	4,723	1,546	418,281	
Tanjore ..	..	..	..	..	..	575	..	..	..	..	..	243,532	..	..	243,532	
Trichinopoly ..	..	..	..	..	..	5,878	..	..	..	..	..	348,784	4,582	5,878	338,824	
Madura ..	..	..	..	..	..	1,400	..	..	..	..	..	452,415	..	..	452,415	
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	128,016	..	..	128,016	
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	146,661	..	..	146,661	
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	165,011	..	..	165,011	
Orissa ..	..	..	..	..	..	..	..	..	..	..	..	588,464	22	..	588,442	
Nizam's Dominions ..	729	995	..	..	..	..	..	..	..	..	..	178,297	..	..	178,297	
Mysore Province ..	155	4,225	..	740	..	..	59,561	..	..	..	..	502,756	4,274	59,561	438,921	
Bombay Presidency ..	385	..	..	..	..	..	..	..	..	..	..	535	..	..	535	
Lower Provinces of Bengal.	..	..	..	..	..	..	..	..	..	..	..	21,952	..	..	21,952	
Total ..	2,976	46,158	14,170	1,825	6,269	9,950	63,835	..	22	..	..	5,289,502	26,169	127,206	5,136,127	

APPENDIX H—PART II (*vide* paragraph 57).
Corrected distribution statement.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.												
	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Bombay Presidency and Goa, &c.	Mysore Province.	
1	2	3	4	5	6	7	8	9	10	11	12	13	
Ganjam	I. MDS. 362,153	I. MDS. 543,687	I. MDS. 21	I. MDS. 4,688	I. MDS. 52,735	I. MDS. 275,848	I. MDS. 5,352	I. MDS. 150	I. MDS. 7,866	I. MDS. 56,914	I. MDS. 3,014	I. MDS. 36,894	
Vizagapatam	139,714	19,651	401,525	384,181	80,218	322,866	1,103	513,185	225,965	337,870	36,894	36,894	
Godavari				20,118	286,233	275,848	343,359	150	7,866	56,914	3,014	36,894	
Kistna					43,056	1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Nellore						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Chingleput and Madras						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
South Arcot						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Tanjore						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Madura						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Tinnevely						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
South Canara						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Malabar						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Bellary and Anantapur						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Cuddapah						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Kurnool						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
North Arcot						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Salem						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Coimbatore including the Nilgiris						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Trichinopoly including Pudukkottai						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Central Provinces						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Orissa including the Tributary Mahals						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Nizam's Dominions						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Mysore and Coorg						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Bombay Presidency						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Lower Provinces of Bengal						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
London						1,146	1,103	3,362	225,965	337,870	36,894	36,894	
Total	1,220,508	591,160	400,398	550,074	830,565	1,533,725	324,513	630,263	253,787	1,259,563	1,016,317	4,271	

Kisna to Nellore.—The Railway figures are 127,043 maunds; to this are added 13,938 maunds declared from the Chinnam factory for Nellore. Domains.

Nellore to Cuddapah.—The Railway figures are 121,329 maunds; to this are added 904 maunds declared for Cuddapah from the Iskapalle factory.

Nellore to Kurnool.—The Railway figures are 71,361 maunds; to this are added 88 maunds declared for Kurnool from the Kanuparti and Pakala factories, respectively.

Nellore to North Arcot.—The Railway figures are 45,772 maunds; to this are added 9,244 maunds declared for North Arcot from the Tada factory.

Nellore to the Nizam's Dominions.—The Railway figures are 36,414 maunds; to this are added 1,842 maunds and 160 maunds declared from the Kanuparti and Iskapalle factories, respectively.

Chingleput and Madras to South Arcot.—The Railway figures are 229,963 maunds; to this are added 92,963 maunds declared for South Arcot from the Chinnam factory.

Chingleput and Madras to North Arcot.—The Railway figures are 324,859 maunds; to this are added 13,105 maunds and 18,172 maunds declared from the Choyur and Chinnam factories, respectively.

APPENDIX H—PART II—cont.
Corrected distribution statement—cont.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—cont.							1900-1901.					
	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.	Quantity available for consumption within the district.	Resulting consumption per head of the population.
	14	15	16	17	18	19	20							21	22	23	24	25	26
Ganjām	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS. 362,153	I. MDS.	I. MDS. 262,153	L.P. 14.82	L.P. 411,303	L.P. 16.82
Vizagapatam .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	683,480	.. .. .	683,480	19.17	675,524	18.97
Gōdāvari .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	474,656	.. .. .	474,656	16.06	483,813	17.28
Kisna	12 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	464,711	.. .. .	464,711	17.75	431,177	16.48
Nellore .. .. .	.. .. .	.. .. .	87 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	308,438	.. .. .	308,438	16.84	268,917	14.83
Chingleput and Madras .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	327,270	.. .. .	327,270	14.78	694,205	22.91
South Arcot .. .. .	.. .. .	.. .. .	.. .. .	3,380 .. .. .	.. .. .	.. .. .	.. .. .	706,649	.. .. .	706,649	24.74	557,334	20.43
Tanjore .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	575	580,789	.. .. .	580,789	21.35	827,826	24.05
Madura .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	1,400	828,597	.. .. .	828,597	24.08	364,867	14.56
Tinnevely .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	341,192	.. .. .	341,192	13.63	231,957	16.82
South Canara .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	240,111	.. .. .	240,111	17.41	569,047	16.79
Malabar .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	674,674	.. .. .	674,674	19.89	214,666	14.42
Bellary and Anantapur	41,588 .. .. .	.. .. .	26 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	259,728	49,134	259,728	13.34	259,427	14.00
Cuddapah	717	4,702	137	329 .. .. .	.. .. .	.. .. .	.. .. .	186,378	10,849	186,378	13.61	209,483	13.25
Kurnool	408	6,147	3,345	137 .. .. .	.. .. .	.. .. .	.. .. .	218,243	3,458	215,765	15.64	375,875	15.02
North Arcot .. .. .	.. .. .	.. .. .	.. .. .	10,001	1,085 .. .. .	.. .. .	.. .. .	433,913	14,170	419,743	14.87	855,268	16.92
Salem .. .. .	.. .. .	.. .. .	.. .. .	323 .. .. .	.. .. .	.. .. .	.. .. .	366,756	4,414	364,931	13.61	422,527	15.02
Coimbatore including the Nilgiris .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	424,550	6,289	418,261	13.61	375,006	16.92
Trichinopoly including Pudukkottai .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	377,230	9,960	367,270	13.61	311,901	16.92
Central Provinces .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	165,011	.. .. .	165,011	.. .. .	430,720	16.92
Orissa including the Tributary Mahals .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	594,682	.. .. .	594,682	.. .. .	267,701	16.92
Nizam's Dominions	1,724 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	186,147	.. .. .	186,147	.. .. .	601,940	16.92
Mysore and Coorg	4,350 .. .. .	.. .. .	.. .. .	.. .. .	740 .. .. .	.. .. .	.. .. .	443,195	4,274	438,921	.. .. .	163	16.92
Bombay Presidency	333 .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	335	.. .. .	335	.. .. .	134,633	16.92
Lower Provinces of Bengal .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	21,952	.. .. .	21,952	.. .. .	2	16.92
London .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	9,683,777	16.92
Total	49,134	10,849	3,458	14,170	1,825	6,269	9,960	9,699,812	99,939	9,599,873	.. .. .	9,683,777	16.92

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

South Arcot to North Arcot.—The Railway figures are 5,613 maunds; to this are added 6,478 maunds declared for North Arcot from the Markkanam factory.

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

Madura to Trichinopoly including Pudukkottai.—The Railway figures are 5,578 maunds; to this are added 7,576 and 3,026 maunds declared for Trichinopoly from the Theethandatharam and Vattanam factories, respectively.

APPENDIX I (*vide* paragraph 43).

RECEIPTS on account of salt revenue under all heads for 1901-1902.

Sub-divisions, &c.	RECEIVED FOR GOVERNMENT SALT SOLD.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For Home and Inland consumption.		To the French Government.	For fish-curing.				
	Duty.	Cost price.	Cost price.	Cost price.				
1	2	3	4	5	6	7	8	9
Chicacole	RS. 18,52,986	RS. 1,52,327	RS. ..	RS. 7,821	RS. ..	RS. 21,12,150	RS. 13,309	RS. 41,88,593
Cocanada	41,152	13,421	96	4,520	86	10,58,345	7,949	11,25,569
Masulipatam	2,46,808	9,760	..	594	..	3,73,365	2,495	6,31,522
Nellore	11,60,398	76,182	..	2,083	..	16,08,020	7,816	28,54,499
Chingleput	24,65,798	1,75,935	10,263	1,652	6,664	12,25,120	19,492	39,04,924
Cuddalore	2,52,460	19,728	..	624	2	11,88,055	9,996	14,70,865
Arcoot	..	..	..	..	..	..	574	574
Bellary	..	..	..	..	..	..	294	294
Negapatam	1,14,976	19,557	1,993	2,434	..	12,32,874	12,108	13,83,942
Tinnevely	5,675	890	..	6,110	18	34,18,548	20,300	34,51,541
Trichinopoly	..	..	..	..	..	..	4,603	4,603
Calicut	5,882	1,065	250	1,65,449	10,835	..	876	1,84,357
Madras Town Circle	..	..	..	..	..	..	754	754
Commissioner	..	..	..	..	..	..	1,556	1,556
Total .. { 1901-1902..	61,44,635	4,68,865	12,602	1,91,287	17,605	1,22,16,477	1,02,152	1,91,53,623
{ 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

ENCLOSURE 1 TO APPENDIX I (*vide* paragraph 45).

STATEMENT showing particulars of cash and credit collections during the year 1901-1902.

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
Total sales of salt	1. MDS. 2,675,326	RS. 66,88,315	RS. 4,68,865	1. MDS. 5,118,706	RS. 1,27,96,765
Deduct—Value of salt issued during the year on credit for payment of duty ..	2,493,789	62,34,472	..	4,747,713	1,18,69,283
Balance, Cash Sales	181,537	4,53,843	4,68,865	370,993	9,27,482
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	2,276,317	56,90,792	..	4,515,598	1,12,88,995
Total Collections	2,457,854	61,44,635	4,68,865	4,886,591	1,22,16,477

ENCLOSURE 2 TO APPENDIX I (*vide* paragraph 46).

STATEMENT showing the quantity and value of the salt issued on credit in each sub-division during 1901-1902.

Sub-division.	Government or Excise.	Quantity.	Amount.
		1. MDS.	RS.
Chicacole	Government	789,116	19,72,790
	Excise	842,667	21,06,667
Cocanada	Government	70,908	1,77,270
	Excise	332,452	8,31,130
Masulipatam	Government	78,076	1,95,190
	Excise	156,652	3,91,630
Nellore	Government	385,833	9,64,583
	Excise	691,703	17,29,258
Chingleput	Government	1,035,463	25,88,657
	Excise	578,204	14,45,516
Cuddalore	Government	81,432	2,03,580
	Excise	426,868	10,67,170
Negapatam	Government	51,659	1,29,147
	Excise	477,383	11,93,458
Tinnevely	Government	1,302	3,255
	Excise	1,241,784	31,04,460
Total ..	Government	2,493,789	62,34,472
	Excise	4,747,713	1,18,69,283
Grand Total ..		7,241,502	1,81,03,755

ENCLOSURE 3 TO APPENDIX I (*vide* paragraph 48).

COMPARATIVE statement showing the net revenue of the Presidency.

Year.	REVENUE REALIZED IN					
	Madras.	Bombay.		Goa on exports by rail.	Calcutta on exports by sea.	Total.
		On exports by sea.	On exports by rail.			
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.		RS.
1900-1901 ..	1,86,26,189	28,36,737	4,53,662	19,230	..	2,19,35,818
1901-1902 ..	1,91,53,623	32,46,190	4,53,205	1,10,202	..	2,29,63,220

Year.	DEDUCT DUTY ON EXPORTS TO							Net results.
	Calcutta, Orissa and Rangoon, &c., by sea.	Orissa and other parts of the Lower Provinces of Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Total deductions.	
	8	9	10	11	12	13	14	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1900-1901 ..	(a) 2,21,032	14,13,344	1,74,778	5,82,385	7,79,752	407	31,71,698	1,87,64,120
1901-1902 ..	(b) 2,76,190	15,25,985	1,33,770	4,45,742	4,12,528	838	27,95,053	2,01,68,167

(a) Represents duty on (i) 87,572 maunds exported to Rangoon, (ii) 840 maunds to Chandballi and (iii) 1 maund to Penang as sample.
 (b) Represents duty on (i) 98,470 maunds exported to Rangoon, (ii) 12,000 maunds to Calcutta and (iii) 6 maunds to Mauritius.

APPENDIX J (*vide* paragraph 49).

STATEMENT of expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1901-1902.

Office.	Com- missioner.	Secretary to the Commis- sioner.	Deputy Commis- sioners.	Assistant Commis- sioners.	House-rent of Assistant Commissioners, Inspectors, Assis- tant Inspectors, clerk and servants.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspe- ctors.	Exchange compensation allowance.	Local allowance.
1	2	3	4	5	6	7	8	9	10	11
Chitacole Sub-division	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.
Cocanada	..	..	..	8,844 14 3	547 11 6	24,133 6 2	36,925 14 2	33,772 7 5	1,437 15 9	266 15 1
Masilpatam	..	..	..	7,573 10 8	562 6 2	11,221 12 4	19,115 8 1	19,429 9 11	333 10 3	4,216 12 3
Nellore	..	..	..	8,400 0 0	553 14 0	14,646 4 1	12,659 2 1	21,956 13 11	695 0 0	..
Chingleput	..	..	..	5,283 6 8	..	17,240 8 5	14,877 13 7	25,608 15 0	682 15 7	..
Cuddalore	..	..	..	5,760 0 0	553 14 0	20,565 8 7	16,440 1 0	19,712 10 5	687 0 11	1,165 4 5
Arcon	..	..	..	7,200 0 0	783 12 11	13,000 11 1	16,405 5 9	24,593 15 1	682 9 3	..
Bellary	..	..	..	8,400 0 0	553 14 0	26,611 13 9	17,822 10 1	43,876 13 5	162 12 4	..
Nagapatam	..	..	..	6,228 7 9	553 14 0	3,535 6 5	14,485 11 6	31,634 6 6	274 8 7	..
Tinnevely	..	..	..	7,760 0 0	..	12,600 14 8	21,922 13 4	22,270 8 7	245 0 0	385 9 9
Trichinopoly	..	..	..	7,588 5 2	553 14 0	18,580 4 11	21,823 6 0	27,658 12 10	662 14 5	144 11 4
Calicut	..	..	..	6,000 0 0	553 14 0	32,489 12 1	8,477 1 9	40,438 2 8	1,500 0 9	1,632 9 5
Board's Office	..	..	..	6,000 0 0	553 14 0	19,198 15 1	20,844 12 2	59,837 0 1	505 4 0	218 2 9
Deputy Commissioner, Northern Division	42,234 6 4	19,641 12 11	..	8,000 0 0	..	3,509 0 0	3,300 0 0	650 0 0	3,022 5 3	..
Deputy Commissioner, Central Division	..	..	15,120 0 0	..	..	..	..	..	945 0 0	..
Deputy Commissioner, Southern Division	..	..	11,797 4 4	..	..	..	..	..	491 14 10	..
Deputy Commissioner, Abkari	..	..	16,769 0 0	..	..	..	1,800 0 0	1,223 10 9	1,047 8 0	..
Madras Town Circle	..	..	10,897 8 0	..	..	5,200 0 0	2,132 3 10	7,361 7 7	681 2 0	..
Northern Distillery Circle	..	..	..	..	..	4,800 0 0	9,742 6 11	3,802 10 0	..	875 0 0
Southern Central	..	..	..	..	..	4,200 0 0	7,938 12 10	2,468 0 0	262 8 0	1,080 12 6
Total	42,234 6 4	19,641 12 11	34,504 12 4	91,969 6 6	5,746 0 7	2,35,825 0 7	2,43,931 1 9	3,92,579 3 1	14,261 2 5	10,941 10 3

APPENDIX J—cont.

Statement of expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1901-1902—cont.

Office.	ESTABLISHMENT OF THE OFFICES OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.			CIRCLE, FACTORY, &c., ESTABLISHMENTS.					TEMPORARY ESTABLISHMENTS.		
	Clerks.		Servants.	Clerks.	Servants.	Salt petro amins.	Subordinate fish-curing establishments.	Boat estab- lishment.	Inspectors, Assistant Inspectors and Sub- Inspectors.	Clerks, menials, &c.	
	12	13									14	15	16	17	18	19	20
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.	
Chitracole Sub-division ..	3,230 1 5	639 5 0	14,369 9 7	63,608 14 6	..	5,835 6 11	..	..	2,787 6 10	6,826 9 6	
Cocanada ..	2,580 0 0	623 3 3	10,298 13 8	30,578 10 7	..	932 3 7	..	..	250 0 0	3,313 3 4	
Masilpatam ..	2,380 2 7	610 2 7	8,633 2 3	22,441 1 11	629 14 0	1,225 7 8	..	..	..	1,013 11 9	
Nellore ..	2,370 3 9	618 0 0	6,258 4 0	38,489 0 3	206 2 2	1,821 4 1	..	..	..	2,244 10 5	
Chingleput ..	2,853 10 3	691 13 10	9,323 3 11	39,741 5 3	..	632 8 0	583 0 0	1,707 14 6	..	7,934 9 10	
Cuddalore ..	2,196 4 8	653 5 6	10,808 9 5	48,144 5 10	..	529 13 5	..	206 10 2	1,380 8 8	2,066 4 5	
Arcon ..	2,034 9 3	641 4 1	13,578 12 3	50,370 3 0	416 2 1	..	..	1,365 6 1	..	1,365 6 1	
Bellary ..	2,235 7 7	634 14 10	10,233 15 4	47,659 7 2	..	1,868 5 7	..	90 0 0	..	3,093 3 1	
Nagapatam ..	2,682 6 1	644 0 5	10,755 15 6	45,876 14 4	..	2,207 11 9	..	..	..	1,562 3 10	
Tinnevelly ..	2,611 7 8	651 15 1	9,601 1 0	46,382 13 8	..	9,992 10 1	..	..	..	690 13 9	
Trichinopoly ..	2,223 15 4	616 12 7	16,633 2 5	56,807 10 10	4,353 12 11	..	..	740 2 7	..	162 15 4	
Calicut ..	2,623 12 10	655 6 3	26,371 2 8	97,037 11 4	..	..	..	..	..	..	
Board's Office ..	33,024 12 6	3,534 10 4	..	872 2 2	..	..	..	..	..	..	
Deputy Commissioner, Northern Division ..	3,676 7 6	536 0 4	..	..	..	..	..	..	..	..	
Deputy Commissioner, Central Division ..	3,352 14 8	1,028 9 11	..	..	..	..	..	..	..	..	
Deputy Commissioner, Southern Division ..	3,514 8 7	1,051 9 11	..	..	..	..	..	..	..	..	
Deputy Commissioner, Abkari ..	..	624 0 0	..	..	..	..	..	..	..	..	
Madras Town Circle ..	..	..	2,636 2 9	4,973 15 7	..	..	..	..	..	..	
Northern Distillery Circle ..	..	..	329 8 0	2,842 1 9	..	..	..	..	..	..	
Southern ..	..	..	360 0 0	1,809 11 6	..	..	..	..	..	..	
Central ..	..	..	330 0 0	3,297 0 2	..	..	..	..	..	..	
Total ..	75,320 12 8	14,815 1 11	1,50,541 6 9	6,15,345 1 10	5,605 15 2	25,345 7 1	1,017 0 8	7,171 10 9	30,163 11 4	..	

APPENDIX J—cont.

Statement of expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1901-1902—cont.

SUPPLIES, SERVICES AND CONTINGENCIES.									
Office.	Travelling allowances.	Rewards.	Purchase, repair and carriage of tonis.	Petty construction and repairs.	Postal charges.	Telegraph charges.	Tour charges.	Office expenses.	Miscellaneous.
	21	22	23	24	25	26	27	28	29
Chiocole Sub-division ..	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.
Cocumda ..	13,532 12 8	6,504 3 8	953 7 3	18,730 11 4	3,262 9 9	88 8 0	1,384 4 2	860 11 3	7,407 14 1
Masulipatam ..	7,135 15 2	3,292 1 1	664 2 5	7,242 3 9	1,912 9 0	34 6 0	868 13 3	288 12 9	2,961 15 7
Nellore ..	7,315 13 2	2,991 14 6	788 4 7	8,297 9 7	1,847 9 9	7 10 0	866 1 7	370 12 9	2,159 9 2
Chingleput ..	4,599 14 9	5,993 6 8	563 6 4	10,699 11 10	2,329 1 6	66 4 0	745 12 1	756 3 10	1,438 7 6
Cuddalore ..	6,259 3 8	3,752 7 3	304 3 7	27,020 7 8	1,504 0 3	11 14 0	580 5 11	861 15 1	20,368 6 11
Arcon ..	14,863 10 0	14,530 0 5	362 12 0	9,386 10 5	2,889 2 6	40 3 0	481 13 4	671 12 7	3,377 0 8
Bellary ..	9,423 6 9	4,945 9 0	1,041 0 11	2,803 11 8	2,936 10 3	52 2 0	1,210 5 9	207 8 11	1,347 2 3
Nagapatam ..	7,484 8 4	2,673 8 0	673 8 4	12,696 15 2	2,478 5 6	50 2 0	855 10 6	1,061 2 6	4,992 15 5
Tinnevely ..	7,413 13 0	6,232 5 0	858 9 6	5,603 6 2	2,286 1 6	224 8 0	1,111 12 6	589 0 1	10,814 13 8
Tiruchinopoly ..	14,823 2 11	14,609 5 0	1,198 9 5	5,603 6 5	3,187 0 0	34 4 0	1,182 3 0	133 2 4	2,657 1 2
Calicut ..	16,241 1 5	21,586 13 8	990 9 6	6,605 2 3	6,044 12 9	330 9 0	2,170 15 7	460 3 8	13,075 12 4
Board's Office ..	2,019 14 6	..	5,976 7 8	..	2,848 1 3	546 12 0	559 12 0	1,501 8 5	68,699 6 9
Deputy Commissioner, Northern Division ..	1,796 6 6	..	151 4 5	..	289 9 0	36 9 0	325 5 9	118 6 2	453 10 10
Deputy Commissioner, Central Division ..	2,293 8 6	..	108 4 2	..	266 8 0	14 4 0	280 4 4	155 0 9	67 8 11
Deputy Commissioner, Southern Division ..	2,144 14 4	..	204 8 4	..	756 14 6	156 14 0	245 11 9	15 15 8	116 7 6
Deputy Commissioner, Abkari ..	1,635 13 6	..	14 1 11	..	31 4 6	11 8 0	174 3 1	19 3 9	267 6 7
Madras Town Circle ..	1,795 10 9	1,234 0 0	..	..	81 6 6	..	15 2 6	36 5 3	595 1 4
Northern Distillery Circle ..	2,755 9 5	..	..	2,543 0 0	563 9 0	1 11 0	222 5 3	2 8 0	529 4 11
Southern ..	2,684 4 0	..	..	..	329 4 6	22 6 0	450 1 5	4 11 6	6,094 14 11
Central ..	3,030 10 6	..	..	..	704 13 6	26 1 0	116 6 3	4 1 10	402 3 0
Total ..	1,37,195 2 3	92,183 6 10	16,023 4 9	1,12,552 2 7	40,864 2 3	1,789 14 0	15,089 3 0	8,443 1 10	1,49,182 8 9

Statement of expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1901-1902—cont.

Office.	SALT PURCHASE AND FREIGHT.									
	Charges for conveying salt to French Government and to fish-curing yards.	Purchase of salt manu- facturer's share.	Purchase of salt for fish-curing purposes.	Conveying and storing salt.	Petty works for manufacture and storage of salt.		Sundry miscellaneous charges.	Total.		
	30	31	32	33	34	35	36	37		
Chittoor Sub-division ..	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.
Cannada ..	1,916 7 3	93,430 5 3	25 10 10	3,464 12 3	16,663 12 4	2,721 3 5	2,029 7 6	3,72,836 1 3	1,48,518 2 10	1,37,081 3 7
Masulipatam ..	1,254 8 1	5,492 15 8	81 6 0	560 10 0	445 10 2	1,692 3 0	300 0 10	1,92,414 5 9	4,02,092 3 0	1,92,414 5 9
Nellore ..	321 15 0	7,473 15 10	73 10 2	953 0 0	2,179 8 11	989 12 8	373 15 8	1,82,444 3 0	1,82,444 3 0	1,82,444 3 0
Chingleput ..	401 1 2	40,721 6 3	607 0 10	1,745 11 1	1,192 0 2	1,826 10 9	1,328 9 6	1,05,338 15 7	2,07,372 3 5	1,05,338 15 7
Cuddalore ..	7,799 13 0	1,32,864 0 1	39 10 6	48,326 7 2	20,116 7 8	5,340 13 9	147 11 2	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Arcon ..	60 12 2	7,090 13 10	101 5 0	751 15 6	767 8 11	1,756 10 2	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Bellary ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Nagapatam ..	1,036 15 3	7,372 6 9	62 11 0	1,003 12 10	959 12 0	3,219 3 5	1 1 10	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Tinnevely ..	50,530 1 6	8,781 8 2	5,051 6 6	1,293 11 8	580 3 7	3,690 0 7	20 14 9	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Tiruchinopoly ..	26,318 15 1	..	..	9,212 12 11	1,418 0 3	..	125 0 0	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Calicut ..	..	..	..	11,745 0 0	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Board's Office ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Deputy Commissioner, Northern Division ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Deputy Commissioner, Central Division ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Deputy Commissioner, Southern Division ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Madras Town Circle ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Northern Distillery Circle ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Southern ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Central ..	..	..	..	..	..	..	..	1,42,370 13 8	1,76,657 3 2	1,42,370 13 8
Total ..	89,670 8 6	3,03,227 13 10	5,942 15 10	70,667 13 5	44,318 0 0	21,336 9 10	4,328 13 3	31,98,702 5 10	9,91,917 10 11	1,30,515 7 9
									Deduct—	
									(i) Amount debitable to T. Excise ..	
									(ii) Do. do. to S. Customs ..	
									Total ..	
									Net debitable to Salt ..	
									11,22,433 2 8	
									20,36,269 3 2	

ENCLOSURE TO APPENDIX J (*vide* paragraph 50).

COMPARATIVE statement of expenditure incurred in the Salt, Abkari and Customs Department during the years 1900-1901 and 1901-1902.

Items.					1900-1901.	1901-1902.
<i>Establishments.</i>					RS.	RS.
Permanent	...	...	...	...	19,81,514	19,93,900
Temporary	...	...	...	...	52,689	37,335
Assistant to Chemical Examiner	...	...	...	...	875	...
<i>Allowances.</i>						
Travelling allowance	...	...	...	...	1,38,561	1,37,195
House-rent allowance	...	...	...	...	6,167	5,746
<i>Supplies and Services and Contingencies.</i>						
Rewards	...	...	...	...	97,936	92,184
Purchase, repair and carriage of tents	...	...	...	...	15,155	16,023
Works for revenue and general purposes	...	...	...	...	1,15,870	1,12,552
Postal charges	...	...	...	...	37,997	40,864
Telegram charges	...	...	...	...	2,209	1,790
Tour charges	...	...	...	...	14,699	15,089
Office expenses and miscellaneous	...	...	...	...	1,81,594	1,57,632
<i>Salt Purchase and Freight.</i>						
Charges for conveying salt to French Settlements and to fish-curing yards	...	...	...	...	56,887	89,671
Purchase of salt (manufacturer's share) inclusive of the cost of gathering spontaneous salt	...	...	...	...	3,56,801	3,03,228
Purchase of salt for fish-curing purposes	...	...	...	...	1,896	5,943
Conveying and storing salt	...	...	...	...	94,411	79,668
Works for manufacture and storage of salt—						
Government	...	...	...	...	32,484	44,318
Works executed by Government on behalf of excise licensees	...	...	...	...	21,970	21,236
Miscellaneous	...	...	...	...	2,401	4,328
Total	...	...	...	...	32,12,116	31,58,702
Decrease	...	...	...	...	53,414	

APPENDIX K (*vide* paragraph 51).

STATEMENT of expenditure upon works in the Salt, Abkari and Customs Department in the Madras Presidency in the year 1901-1902.

APPENDIX

STATEMENT of expenditure upon works in the Salt, Abkari and

Classification.	Chicacole Sub-division.	Cocanada Sub-division.	Masulipatam Sub-division.	Nellore Sub-division.	Chingleput Sub-division.	Cuddalore Sub-division.	Nagapatam Sub-division.
1	2	3	4	5	6	7	8
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>A.—Roads, including compensation.</i>							
New works	910 14 3	1,108 4 1	..	..	414 9 0	..	642 2 8
Repairs	2,184 12 1	26 2 2	..	664 13 7	1,117 11 10	2,957 4 5	452 14 6
Total, Roads including compensation ..	3,095 10 4	1,134 6 3	..	664 13 7	1,532 4 10	2,957 4 5	1,095 1 2
<i>B.—Other Works.</i>							
New Works.							
Compensation	0 2 5	..	..	..	156 15 7	..	7 0 0
Protective works, such as hedges, &c.	1,005 3 4	..	61 7 0	..	992 4 1	129 5 0	90 12 5
Offices and lines	5,412 14 2	1,155 14 11	294 8 8	127 2 8	9,670 7 7	512 10 3	4,305 13 0
Boats	..	(a) ..	..	..	2,223 9 6	..	..
Other works for public convenience	..	..	..	..	..	..	..
Sundry works	87 14 5	..	17 14 0	94 1 10	(c) 34 14 0	223 14 1	165 15 4
Total, New Works ..	6,506 2 4	1,155 14 11	373 13 8	221 4 6	13,078 2 9	865 13 4	4,669 8 9
Repairs.							
Protective works, such as hedges, &c.	3,732 4 9	744 6 0	569 2 0	4,546 4 2	7,174 5 4	741 11 6	1,913 14 0
Offices and lines	4,669 0 3	1,407 8 11	1,709 9 0	4,730 6 10	4,881 8 7	3,712 11 0	5,660 1 3
Boats	100 1 9	425 3 3	433 5 8	213 0 11	(d) 813 7 10	86 10 11	265 10 7
Other works for public convenience	72 0 11	..	30 0 0	10 14 5	..	32 8 0	..
Sundry works	555 7 0	151 2 11	111 11 3	282 15 6	(e) 340 5 3	989 15 3	192 11 5
Total, Repairs ..	9,128 14 8	2,728 5 1	2,853 11 11	9,783 9 9	13,209 11 0	5,663 8 8	8,032 5 3
Total, Other Works ..	15,635 1 0	3,884 4 0	3,227 9 7	10,004 14 3	26,287 13 9	6,429 6 0	12,601 14 0
Total, Works for Revenue and General purposes	18,730 11 4	5,018 10 3	3,227 9 7	10,669 11 10	27,820 2 7	9,386 10 5	13,696 15 2
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works.							
Compensation	..	..	..	..	..	..	..
Irrigation channels (brine-supply) including opening bars, &c.	5,397 11 8	..	..	..	..	..	..
Platforms and drying grounds	2,458 9 3	..	..	..	544 5 5	..	..
Protective works	233 11 8	..	..	..	..	..	..
Store-sheds and gollahs	116 9 1	..	..	..	..	..	76 2 3
Sundry works	..	..	..	..	..	..	..
Total, New Works ..	8,206 9 8	..	..	..	544 5 5	..	76 2 3
Repairs.							
Irrigation channels (brine-supply) including opening bars, &c.	5,826 13 0	344 3 9	..	131 10 11	17,936 8 4	..	238 13 5
Platforms and drying grounds	960 11 6	59 12 0	129 8 0	1,023 10 10	914 13 4	..	512 2 5
Protective works	1,052 11 1	..	1,922 0 9	..	176 2 8	638 11 3	..
Store-sheds and gollahs	577 2 5	41 10 5	93 0 2	33 10 5	544 9 11	121 11 4	126 9 11
Sundry works	39 12 8	..	35 0 0	3 0 0	..	7 2 4	6 0 0
Total, Repairs ..	8,457 2 8	445 10 2	2,179 8 11	1,192 0 2	19,572 2 3	767 8 11	583 9 9
Total, Works for the manufacture and storage of salt	16,663 12 4	445 10 2	2,179 8 11	1,192 0 2	20,116 7 8	767 8 11	959 12 0
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.							
Works for general purposes	37 2 2	441 1 8	..	53 5 2	157 8 0	33 0 7	827 0 0
Works for manufacture and storage of salt	2,684 1 3	1,251 1 4	989 12 8	1,778 5 7	5,183 5 9	1,723 9 8	2,392 3 5
Total, Excise Works ..	2,721 3 5	1,692 3 0	989 12 8	1,831 10 9	5,340 13 9	1,756 10 3	3,219 3 5
Grand Total ..	38,115 11 1	7,156 7 5	6,396 15 2	13,688 6 9	53,277 8 0	11,910 13 7	17,876 14 7

(a) Excludes Rs. 2,223-9-6 shown against Chingleput Sub-division.

(b) " " 228-5-4 " Central office.

(c) " " 53-3-7 " " "

(d) " " 193-4-8 " " "

(e) " " 949-1-0 " " "

K.

Customs Department in the Madras Presidency in the year 1901-1902.

Tinnevely Sub-division.	Calicut Sub-division.	Bellary Sub-division.	Arcoot Sub-division.	Trichino- poly Sub-division.	Southern Distillery Circle.	Central Office.	Total.
9	10	11	12	13	14	15	16
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
..	..	..	..	..	..	..	3,075 14 0
64 8 10	..	..	..	..	..	..	7,468 3 5
64 8 10	..	..	..	..	..	..	10,544 1 5
..	40 6 10	..	..	..	..	..	294 8 10
248 13 6	..	..	..	..	..	..	2,527 13 4
1,749 2 9	434 9 11	2,549 3 6	3,621 8 7	499 12 10	..	..	30,333 12 10
..	..	..	..	..	..	228 5 4	2,451 14 10
97 1 9	1,883 10 3	..	485 0 0	..	1,665 1 8	53 3 7	4,808 10 6
2,095 2 0	2,358 11 0	2,549 3 6	4,106 8 7	499 12 10	1,665 1 8	281 8 11	40,326 12 9
214 7 10	5 0 0	..	..	..	..	..	19,641 7 7
2,654 9 8	2,125 2 10	254 8 2	317 15 9	98 3 7	..	..	32,221 5 10
..	121 13 5	..	..	..	..	193 4 8	2,652 11 0
574 9 10	1,994 7 0	..	..	..	..	..	155 7 4
..	..	..	..	..	..	..	7,020 4 8
3,443 11 4	4,246 7 3	254 8 2	317 15 9	98 3 7	877 14 4	1,142 5 5	61,681 4 5
5,538 13 4	6,605 2 3	2,803 11 8	4,424 8 4	598 0 5	2,543 0 0	1,423 14 7	1,02,008 1 2
5,603 6 2	6,605 2 3	2,803 11 8	4,424 8 4	598 0 5	2,543 0 0	1,423 14 7	1,12,552 2 7
..	..	..	..	..	..	..	..
318 14 4	..	..	..	..	..	..	5,716 10 0
..	..	..	..	..	..	..	3,002 14 8
..	..	..	..	..	..	..	233 11 8
..	552 14 0	..	..	..	..	..	745 9 4
318 14 4	552 14 0	..	..	..	..	..	9,698 13 8
..	..	..	..	..	..	..	24,478 1 5
..	..	..	..	..	..	..	3,600 10 1
258 8 3	860 2 3	..	..	..	..	..	3,789 9 9
2 13 0	..	..	..	..	..	..	2,657 1 1
..	..	..	..	..	..	..	93 12 0
261 5 3	860 2 3	..	..	..	..	..	34,619 2 4
580 3 7	1,413 0 3	..	..	..	..	..	44,318 0 0
..	..	..	..	..	..	..	1,549 1 7
3,690 0 7	..	..	..	..	..	..	19,687 8 3
3,690 0 7	..	..	..	..	..	..	21,236 9 10
9,873 10 4	8,018 2 6	2,803 11 8	4,424 8 4	598 0 5	2,543 0 0	1,423 14 7	1,78,106 12 5

Table showing the expenditure on works for the five years ending with 1901-1902.

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.	Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
1897-98	RS. 91,140	RS. 48,304	RS. 1,39,444	1900-1901	RS. 1,17,929	RS. 52,395	RS. 1,70,324
1898-99	1,29,350	42,539	1,71,889	1901-1902	1,14,101	64,006	1,78,107
1899-1900	1,18,765	63,274	1,82,739				

APPENDIX

STATEMENT showing the calculation of cost of salt per maund in

Items.	Ganjām.	Karasa extension.	Bala- chernvu.	Pola- varam.	Penaguduru extension No. 1.
1	2	3	4	5	6
Quantity of salt manufactured ..	I. MDS. 563,045	I. MDS. 83,173	I. MDS. 113,136	I. MDS. 76,534	I. MDS. 52,532
Gain by weight	84	..	..	..	..
Miscellaneous	..	..	..	..	..
Total ..	563,129	83,173	113,136	76,534	52,532
Deduct—wastage ..	16,414	2,041	1,775	1,307	8,449
Net quantity ..	546,715	81,132	111,361	75,227	44,083
Land assessment	RS. A. P. 261 14 0	RS. A. P. 181 14 0	RS. A. P. 520 3 0	RS. A. P. 176 7 8	RS. A. P. 166 0 0
Land and village cess	135 9 3	19 14 4	56 14 4	20 12 8	18 2 6
Payment to manufacturers ..	61,583 0 9	8,317 4 10	11,785 0 0	7,653 6 5	5,253 3 2
Works for salt manufac- ture and storage. { Interest ..	2,787 12 7	172 8 8	901 9 8	477 12 10	144 3 6
Repairs ..	11,307 9 3	..	373 15 8	234 0 11	403 15 9
Conveying and storing salt ..	2,045 3 11	452 13 7	539 2 6	335 12 9	564 5 4
Net miscellaneous expenditure on other heads, including salt-weighing machines	80 0 7	60 0 2	52 9 7	44 6 10	16 13 9
Total ..	78,201 2 4	9,204 7 7	14,229 6 9	8,942 12 1	6,566 12 0
Cost per maund of net quantity above shown as brought into store ..	0 2 3.4	0 1 9.7	0 2 0.5	0 1 10.8	0 2 4.6
Number of maunds of salt sold ..	I. MDS. 405,069	I. MDS. 33,060	I. MDS. 33,737	I. MDS. 36,770	I. MDS. 71,750
A. Cost of the same	RS. A. P. 57,806 11 6	RS. A. P. 3,962 8 2	RS. A. P. 4,304 15 8	RS. A. P. 4,366 7 0	RS. A. P. 10,687 12 2
B. Average period of storage of the same.	Y. M. D. 1 4 20	Y. M. D. 2 4 15	Y. M. D. 3 4 7	Y. M. D. 2 1 0	Y. M. D. 0 8 25
C. Interest on cost at 4 per cent.	RS. A. P. 3,211 7 9	RS. A. P. 373 7 0	RS. A. P. 577 5 6	RS. A. P. 363 14 0	RS. A. P. 314 11 1
Total cost of salt sold (A and C).	61,018 2 3	4,338 15 2	4,882 5 2	4,730 5 0	11,002 7 3
Cost per maund of salt sold	0 2 4.9	0 1 11	0 2 3.7	0 2 0.7	0 2 5.4

L (vide paragraph 54).

the Government factories and extensions of the Madras Presidency.

Chinna Ganjām.	Kattur.	Vayalur.	Attiput.	Vallur.	Karambalam.	Adirām- patnam.	Manakkudi.	Sevanda- kulam.
7	8	9	10	11	12	13	14	15
I. MDS. 402,292	I. MDS. 242,125	I. MDS. 215,247	I. MDS. 512,616	I. MDS. 297,632	I. MDS. 68,087	I. MDS. 36,945	I. MDS. 44,576	I. MDS. 85,649
..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..
402,292 16,310	242,125 ..	215,247 ..	512,616 ..	297,632 ..	68,095 216	36,950 819	44,576 646	85,649 2,170
385,982	242,125	215,247	512,616	297,632	67,879	36,131	44,030	83,479
RS. A. P. 233 12 6	RS. A. P. 302 15 0	RS. A. P. 596 15 0	RS. A. P. 1,250 9 0	RS. A. P. 837 11 0	RS. A. P. 198 10 7	RS. A. P. 52 1 0	RS. A. P. 83 3 0	RS. A. P. 10 15 8
25 9 1	33 2 1	65 4 7	136 12 6	91 10 0	..	5 11 2	5 3 2	..
36,038 10 7	26,482 5 1	23,542 10 3	56,067 6 0	32,553 8 0	7,021 7 7	3,271 2 9	3,946 13 4	8,832 8 10
866 3 0	1,495 3 9	3,570 12 11	2,560 4 11	2,898 2 2	355 6 11	365 8 10	346 3 11	818 11 9
481 2 3	1,541 15 5	2,603 15 5	7,294 6 1	6,702 4 0	638 11 3	390 11 6	..	374 0 6
1,138 1 3	13,205 0 8	10,864 7 11	26,011 5 11	15,027 1 6	840 13 8	..	370 13 2	1,049 8 1
121 7 0	..	..	..	..	152 9 0	423 8 9	153 9 9	521 10 0
38,904 13 8	43,060 10 0	41,244 2 1	93,320 12 5	58,110 4 8	9,207 11 0	4,508 12 0	4,905 14 4	11,607 6 10
0 1 7	0 2 10.1	0 3 0.7	0 2 10.9	0 3 1.5	0 2 2	0 2 0	0 1 9.3	0 2 2.69
I. MDS. 308,556	I. MDS. 98,430	I. MDS. 18,678	I. MDS. 17,646	I. MDS. 3,524	I. MDS. 13,329	I. MDS. 2,334	I. MDS. 1,957	I. MDS. 489
RS. A. P. 30,563 12 0	RS. A. P. 13,329 1 0	RS. A. P. 2,334 12 0	RS. A. P. 1,957 9 8	RS. A. P. 489 13 11	..	..	..	..
Y. M. D. 1 6 15	Y. M. D. 0 10 6	Y. M. D. 1 6 15	Y. M. D. 1 6 16	Y. M. D. 0 8 17	..	..	..	..
RS. A. P. 1,884 11 2	RS. A. P. 453 3 0	RS. A. P. 143 15 7	RS. A. P. 120 15 0	RS. A. P. 13 15 9	..	..	..	..
32,448 7 2	13,782 4 0	2,478 11 7	2,078 8 8	503 13 8	..	..	..	..
0 1 8	0 2 2.9	0 2 1.6	0 1 10.6	0 2 3.4	..	..	..	..

APPENDIX M (*vide* paragraph 58).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1901.

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.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
Chicacole	2,329	794	69	85	68	68	2	4
Cocanada	617	357	28	29	27	27	8	8
Masulipatam .. .	262	113	4	5	24	25	..	..
Nellore	1,158	499	24	24	10	10	2	2
Chingleput .. .	1,349	1,022	15	15	24	24	..	..
Bellary	320	321	10	16	..	..	1	1
Arcot	224	193	14	14	38	38	..	..
Cuddalore .. .	1,358	981	91	92	31	31	10	10
Negapatam .. .	509	196	5	6	3	3	1	1
Tinnevely .. .	379	285	5	6	..	..	..	..
Trichinopoly ..	1,661	1,106	25	25	27	27	2	2
Calicut	1,902	714	34	34	68	68	10	10
Madras Town Circle ..	1	1	..	..	1	1	..	..
Total .. { 1901 ..	12,069	6,573	324	350	321	322	36	38
.. { 1900 ..	18,931	10,399	478	509	620	625	27	28

Sub-divisions.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.							
	Released by department—cont.				Sent for trial.		Total disposed of.	
	IV For want of proof.		Total released after warning.					
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	10	11	12	13	14	15	16	17
Chicacole	10	11	149	168	609	614	758	782
Cocanada	9	9	72	73	278	283	350	356
Masulipatam .. .	9	10	37	40	72	72	109	112
Nellore	5	8	41	44	402	411	443	455
Chingleput .. .	3	3	42	42	970	971	1,012	1,013
Bellary	5	8	16	25	287	293	303	318
Arcot	11	16	63	68	112	117	175	185
Cuddalore .. .	19	19	151	152	823	823	974	975
Negapatam .. .	..	..	9	10	183	184	192	194
Tinnevely .. .	..	..	5	5	273	273	278	278
Trichinopoly ..	10	10	64	64	1,035	1,038	1,099	1,102
Calicut	5	5	117	117	586	588	703	705
Madras Town Circle ..	..	..	1	1	..	..	1	1
Total .. { 1901 ..	86	99	767	809	5,830	5,667	6,397	6,476
.. { 1900 ..	87	103	1,222	1,275	8,386	8,979	10,108	10,254

APPENDIX M—cont.

Statement of offences against the Salt laws in the Madras Presidency in the year 1901—cont.

Sub-divisions.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.				
	Un-detected scrapings of salt-earth registered from 1st October 1900 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.	
	Cases.	Cases.	Persons.	Cases.	Persons.
	18	19	20	21	22
Chicacole	1,183	(a) 2,004	(a) 787	325	7
Cocanada	233	(b) 598	(b) 357	19	..
Masulipatam .. .	149	(c) 262	(c) 113	..	..
Nellore	624	(d) 1,127	(d) 469	31	21
Chingleput .. .	328	(f) 1,341	(f) 1,014	8	8
Bellary	..	(h) 319	(h) 320	1	1
Arcot	35	(i) 222	(i) 191	2	2
Cuddalore .. .	359	(k) 1,336	(k) 978	22	3
Negapatam .. .	302	(m) 496	(m) 196	13	..
Tinnevely .. .	78	..	358	28	7
Trichinopoly ..	542	(n) 1,644	(n) 1,105	17	1
Calicut	1,158	(p) 1,863	(p) 707	39	7
Madras Town Circle ..	..	1	1	..	..
Total .. { 1901 ..	4,991	11,569	6,516	500	57
.. { 1900 ..	8,024	18,177	10,304	754	95

Sub-divisions.	DISPOSAL BY THE MAGISTRACY.							
	Pending trial on 1st January 1901, and sent up for trial up to 31st December 1901.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1901.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	23	24	25	26	27	28	29	30
Chicacole	652	657	634	638	1	1	17	18
Cocanada	284	289	276	280	5	5	3	4
Masulipatam .. .	74	74	74	74	..	..	..	..
Nellore	548	557	500	505	..	4	(e) 47	(e) 47
Chingleput .. .	1,006	1,008	983	985	4	4	(g) 18	(g) 18
Bellary	317	328	305	315	6	7	(i) 4	(i) 4
Arcot	115	120	112	116	1	1	2	3
Cuddalore .. .	855	855	824	824	8	8	(j) 18	(j) 18
Negapatam .. .	204	205	204	205	..	..	..	..
Tinnevely .. .	290	290	287	287	..	..	3	3
Trichinopoly ..	1,114	1,117	1,091	1,093	14	15	(o) 6	(o) 6
Calicut	651	653	629	631	6	6	(q) 12	(q) 12
Madras Town Circle ..	..	..	..	..	..	..	..	..
Total .. { 1901 ..	6,110	6,153	5,919	5,953	45	51	130	133
.. { 1900 ..	9,243	9,340	8,705	8,786	50	60	480	486

(a) Includes 63 cases and 5 persons written off.
 (b) Do. 15 do. 1 do.
 (c) Do. 4 do. 1 do.
 (d) Do. 60 do. 14 do.
 (e) Excludes 1 case with 1 person struck off.
 (f) Includes 1 case and 1 person written off.
 (g) Excludes 1 case with 1 person struck off.
 (h) Includes 16 cases and 2 persons written off.
 (i) Excludes 2 cases with 2 persons struck off.

(j) Includes 12 cases and 6 persons written off.
 (k) Do. 3 do. 3 do.
 (l) Excludes 5 cases with 5 persons struck off.
 (m) Includes 2 cases and 2 persons written off.
 (n) Do. 3 do. 3 do.
 (o) Excludes 3 cases with 3 persons withdrawn.
 (p) Includes 2 cases and 2 persons written off.
 (q) Excludes 4 cases with 4 persons written off.

APPENDIX N (*vide* paragraph 69).

STATEMENT of offences against the Salt laws in the Pudukkottai State in the year 1901.

Pending on 1st January 1901 and since reported up to 31st December 1901.		DISPOSAL BY DEPARTMENTAL OFFICERS.								DISPOSAL BY THE MAGISTRACY.			
		Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		Pending on 1st January 1901 and sent up for trial up to 31st December 1901.		Convicted.	
		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
1901.. { 422 .. (a) 121 .. 338 ..	438	19	23	394	407	(b) 415	430	(d) 7	8	400	418	360	366
1900.. { (a) 76	340	9	11	322	324	(c) 332	335	6	5	328	330	321	322

DISPOSAL BY THE MAGISTRACY—cont.				AVERAGE DURATION OF CASES DISPOSED OF.		FINES IMPOSED.		CLASSIFICATION OF OFFENCES.					
Acquitted.		Balance.		Number of cases.	Average number of days taken for the disposal of each case.	Total amount.	Average per head.	I.		II.		III.	
								Possession of Salt-earth.	Possession of Earth-salt.	Possession of Brine.			
Cases.	Persons.	Cases.	Persons.					Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.
15	16	17	18	19	20	21	22	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.
15	16	30	32	413	DAYS. 6	RS. A. P. 742 4 0	RS. A. P. 2 0 5	13	101	2	104	7	151
1	2	5	6	331	5	606 4 0	1 14 1	3	80	3	85	3	125

CLASSIFICATION OF OFFENCES—cont.										ESTABLISHMENT SANCTIONED.					
IV.		V.		VI.		VII.		Total.		In- spec- tors.	Assist- ant In- spec- tors.	Petty offi- cers.	Peons.	Total.	Cost per annum.
Possession of Salt-earth and Earth-salt.	Possession of Salt-earth and Brine.	Possession of Salt-earth and Brine.	Possession of Salt-earth, Earth-salt and Brine.	Total.											
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.						
29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
..	3	1	44	..	3	..	1	23	407	5 & 1 Asstt. Supdt. 6	14	15 { 55 58	148	RS. 14,652	
..	5	2	22	..	5	..	2	11	324	13	15 { 55 58	147	14,460		

(a) Undetected scrapings written off.
(c) Includes one undetected case written off.(b) Includes two undetected cases written off.
(d) Includes one case in which persons have not been arrested.APPENDIX O (*vide* paragraphs 71 and 72).
STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1901-1902.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.		Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each man and weight of fish.	EXPENDITURE.				Total.
			Buildings.					Establishment.	Contingencies.			
			New works.	Repairs.	Rs.	A. P.	Rs.			A. P.	Rs.	A. P.
Chittoor	Ganjam	9,755	10,749 9	1,006 7	628 13 9	770	770	55 9 7	76 10 2	432 5 11	63 7 0	628 0 8
	Suria	8,892	28,132 14	2,822 33	1,451 12 3	679	679	..	99 14 11	1,472 11 5	253 7 9	1,826 2 1
	Nandya	12,691	22,781 21	1,780 30	1,112 15 6	643	643	..	74 0 6	688 0 0	119 3 5	781 3 11
	Calicut	11,227	21,263 27	1,605 1	1,003 2 3	621	621	..	135 2 8	1,074 0 0	90 12 6	1,300 15 2
	Konara	26,660	39,289 32	3,237 37	2,036 3 3	682	682	..	26 0 9	1,200 0 0	469 11 10	1,756 2 7
	Karasa	10,174	11,151 11	1,038 18	649 0 6	765	765	22 4 10	43 7 10	360 0 0	81 12 4	507 9 0
Dacanada	Anakapalle	1,969	3,168 2	283 19	180 0 0	747	747	..	36 11 3	180 0 0	36 10 8	253 5 11
	Polavaram	8,412	11,005 10	1,214 9	758 14 2	902	902	..	42 0 0	768 0 0	124 15 8	934 15 8
	Total	88,110	147,801 6	12,513 34	7,621 2 5	697	697	77 14 5	535 6 1	6,135 1 4	1,240 1 2	7,988 7 0
	Penuguduru	62,781	89,068 17	7,960 20	4,937 13 0	729	729	..	308 12 0	5,278 12 10	931 0 3	7,118 9 1
	Mogaltaru	14,119	56,185 30	6,977 20	4,360 15 0	1021	1021	..	113 4 7	827 3 7	1,325 4 9	2,265 12 11
	Total	4,164	2,067 34	254 31	169 3 9	1013	1013	..	..	180 0 0	10 11 1	190 11 1
Masulipatam	Manginapudi	18,283	58,256 24	7,232 11	4,520 2 9	1037	1037	29 9 11	113 4 7	1,607 3 7	1,335 15 10	2,456 8 0
	Nizampatam	16,783	57,648 1	6,901 4	4,313 3 0	956	956	..	19 6 5	931 2 11	1,242 9 4	2,222 12 7
	Total	1,505	1,186 26	244 21	174 11 0	1685	1685	..	11 7 6	370 8 0	46 3 0	423 2 6
		4,153	5,670 34	814 6	419 11 5	1202	1202	..	61 9 10	546 0 0	57 4 10	664 14 8
		5,656	6,757 20	1,058 27	594 6 5	1286	1286	..	73 1 4	916 8 0	103 7 10	1,093 1 2
		6,062	2,235 39	896 8	507 7 6	1395	1395	..	9 4 6	927 1 6	57 9 3	933 15 3
Nellore	Pakala	486	3,326 17	332 2	165 0 11	821	821	..	..	180 0 0	36 10 0	266 10 0
	Iskapalle	1,637	3,307 15	390 35	197 15 6	976	976	..	89 2 1	511 8 2	69 13 10	670 8 1
	Krishnapatnam	3,125	8,015 19	1,021 7	516 5 11	1048	1048	94 1 10	122 12 0	534 0 0	147 13 8	898 11 6
	Tada	9,941	23,971 25	3,151 8	1,202 3 4	1081	1081	..	..	600 0 0	130 7 9	780 7 9
	Total	15,199	38,620 36	4,895 13	2,082 9 8	1042	1042	94 1 10	211 14 1	1,825 8 2	484 13 3	2,616 5 4
		21,523	43,327 32	6,269 7	2,355 4 8	1000	1000	15 0 0	281 2 0	1,840 1 7	413 5 2	2,549 8 9
Chingleput	Tiruvallur	13,749	32,746 14	3,981 14	1,522 3 7	1004	1004	..	80 0 0	822 0 0	285 3 11	1,187 3 11
	Cheyur	1,566	2,468 15	253 10	130 0 6	844	844	..	32 10 0	180 0 0	49 8 11	262 2 11
	Total	15,304	35,214 29	4,234 24	1,652 4 1	989	989	7 6 0	112 10 0	1,002 0 0	334 12 10	1,449 6 10
		17,656	35,128 4	4,361 36	1,712 13 9	1021	1021	..	25 6 9	1,025 1 7	231 2 1	1,289 0 6

APPENDIX O—cont.

Statement showing the operations of the fish-curing yards in the Madras Presidency for the year 1901-1902—cont.

APPENDIX O.]

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[FISH-CURING.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each man and weight of fish.	EXPENDITURE.				
							Buildings.		Establishment.	Contingencies.	Total.
							New works.	Repairs.			
Cuddalore	Cuddalore	1,428	1,072 10	1,182 14	Rs. A. P.	L. B.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
	Merkam	628	1,451 18	142 36	69 7 6	10-15	26 12 11	192 0 0	19 3 0	237 15 11	
	Tranquebar	4,247	7,348 24	954 5	72 13 2	7-93	51 14 6	180 0 0	11 4 11	243 3 5	
	Total	{ 1901-1902 .. { 1900-1901 ..	6,303	9,902 21 10,793 23	1,229 15 1,327 31	623 15 0 672 5 7	10-21 10-12	80 9 0 14 0 10	864 0 0 742 2 0	79 3 9 62 10 4	1,023 12 9 818 13 2
Negapatam	Negapatam	517	2,438 4	371 30	232 5 6	12-54	..	192 0 0	15 9 11	207 9 11	
	Veduranjiam	2,977	3,618 5	581 7	296 15 5	18-65	0 15 6	326 7 8	63 6 0	420 12 8	
	Adirampattinam	4,309	19,009 25	2,498 10	1,180 9 9	11-81	124 0 7	790 13 11	177 5 4	1,092 3 10	
	Kattumrudi	755	2,965 39	412 35	207 2 2	10-69	..	180 0 0	50 9 0	230 9 0	
Tinnevely	Vattanam	1,034	5,162 9	1,032 15	516 11 10	16-45	..	360 0 0	104 15 4	464 15 4	
	Total	{ 1901-1902 .. { 1900-1901 ..	9,592	33,034 2 37,966 20	4,895 26 5,641 13	2,433 12 8 2,677 11 11	12-19 12-09	124 15 7 265 12 1	1,879 5 7 1,579 15 8	411 13 7 518 0 10	2,416 2 9 2,518 8 7
	Morekolam	5,993	35,252 38	5,281 25	2,643 10 3	12-92	..	672 0 0	903 4 10	1,575 4 10	
	Tuticorin	5,627	14,254 2	1,763 28	815 9 0	10-18	26 8 0	346 10 4	316 1 8	689 4 0	
Calicut	Kavalpatham	1,751	10,720 34	1,500 8	862 2 10	11-51	23 11 0	376 0 0	185 2 6	784 14 6	
	Kattanguli	2,482	18,452 26	3,184 30	1,788 1 9	14-20	68 9 6	614 8 0	307 5 3	1,190 7 3	
	Total	{ 1901-1902 .. { 1900-1901 ..	16,563	74,680 19 97,206 11	11,730 11 15,842 9	6,109 7 10 8,510 13 2	12-25 14-14	118 12 6 162 3 10	2,209 2 4 2,156 4 1	1,911 15 9 2,568 1 9	4,239 14 7 6,086 7 11
	Udipi	14,853	311,876 20	44,520 0	18,560 0 0	11-74	460 0 0	2,049 9 11	2,693 1 7	5,303 0 5	
Calicut	Mangalore	5,071	67,371 26	9,102 0	3,792 8 0	11-11	854 5 10	1,162 12 2	379 13 5	2,943 15 5	
	Kasaragod	6,255	62,807 3	7,103 12	2,969 11 4	11-06	137 10 7	1,148 15 6	415 15 3	1,776 15 7	
	Tellicherry	27,666	196,018 1	25,424 20	25,424 8 0	10-97	27 5 0	2,692 0 0	2,110 10 2	5,001 5 2	
	Calicut	21,991	177,395 24	23,641 25	23,641 10 0	10-96	359 4 2	3,583 0 0	1,695 8 0	5,987 12 2	
Calicut	Ponnani	63,136	684,573 23	91,295 20	61,296 8 0	11-30	..	7,872 3 11	5,028 6 6	14,010 5 4	
	Total	{ 1901-1902 .. { 1900-1901 ..	139,001	1,470,042 17 1,127,955 26	201,066 37 164,198 17	165,663 13 4 134,806 15 0	11-25 11-25	1,766 1 1 1,532 8 2	2,062 0 9 1,593 8 2	12,323 6 11 9,019 12 1	35,929 6 1 30,971 6 0
	Total, Madras Presidency.	313,393	1,878,110 14	249,877 38	191,501 10 2	11-06	1,938 1 4	3,422 9 11	35,626 10 4	19,225 10 11	59,213 0 6
			285,895	1,504,380 13	202,238 25	160,484 7 7	11-06	1,899 2 4	3,279 8 7	15,144 3 1	53,569 1 9

(c) Includes Rs. 1,800—the pay of the fish-curing Assistant Inspector for twelve months.

STATEMENT showing the quantities of fish brought to be cured in the yards of the East and the West Coast during the five years ending 1901-1902.

Years.	East Coast.	West Coast.	Total.
1897-98	TONS.	TONS.	TONS.
1898-99	11,854	31,454	43,308
1899-1900	12,473	26,130	38,603
1900-1901	14,118	40,492	54,610
1901-1902	13,828	41,486	55,314
	14,990	54,002	68,992

APPENDIX P.]

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[SALTPETRE OPERATIONS.

APPENDIX P (vide paragraph 82).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1901-1902.

Sub-division.	Circle.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educted.	Percentage of outturn	
					Of refined saltpetre to crude saltpetre expended.	Of salt to crude saltpetre expended.
		L. MDS.	L. MDS.	L. MDS.		
Cocanada	Ellore	355	195	75	54-92	21-12
Masulipatam	Bezuada	97	48	25	49-48	25-76
	Narasaraopet	1,339	430	423	32-11	31-59
Nellore	Kanuparti	1,546	439	808	28-39	52-26
Arcot	Salem	2,570	1,111	977	43-22	38-01
Trichinopoly	Coimbatore	6,676	3,188	2,331	47-75	34-91
	Bhavani	3,207	1,232	1,215	38-41	37-88
	Erode	2,986	1,184	1,230	39-65	41-19
	South Trichinopoly	9,592	3,798	3,849	39-59	40-12
	Palni	4,726	2,014	1,808	42-61	38-25
	Madura	744	269	320	36-15	43-01
Total .. { 1901-1902 ..		33,838	13,908	13,061	41-10	38-59
.. { 1900-1901 ..		34,886	12,790	14,296	36-66	40-97

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue),
No. 164/3599-R., Salt, dated 27th August 1902:—

A. E. CASTLESTUART STUART, Esq.

Resolution—No. 164/3599-R., Salt, dated 27th August 1902.

The Board begs to submit to Government its report on the administration of the
Salt Revenue in the Madras Presidency for 1901–1902.

(True Extract.)

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

To the Secretary to Government, Revenue Department,
with the report and three copies of the statement
showing the sanctioned establishments.

Copy to the Deputy and Assistant Commissioners,
each with a copy of the report and of the statement
showing the sanctioned establishments.
„ „ Accountant-General, with a report.

ORDER—No. 887, Revenue, dated 30th September 1902.

Separate Revenue No. 179.

The report of the Board of Revenue
on the administration of the salt revenue
for 1901–1902 has been prepared, as in
the previous year, in accordance with the suggestions made by the Government of
India in their letter No. 1636-S.R., dated the 25th March 1901.

2. *Establishments*.—The sanctioned strength of the subordinate establishments
decreased by 73 hands during the year. The number at the end of the year was
11,387 officers and men costing Rs. 19·51 lakhs. In the matter of punishments
imposed on the subordinates, the falling off noticed in the review of the report for
1900–1901 was not maintained. On the other hand, the major punishments rose from
666 to 769, and slightly exceeded the figure for 1899–1900. The explanation as
to the increase under fines, i.e., that fining is almost the only way of punishing
temporary men, is accepted. The number of appeals to the Board, which were wholly
or partly successful, was 7 out of 25 appeals disposed of.

3. *Manufacture and import.*—There were 66 salt factories available for salt manufacture, 21 monopoly factories and 45 excise factories. Of these, 60 factories were worked during the year. In spite of unseasonable rains at the commencement of manufacturing operations in many places, the quantity of salt manufactured amounted to nearly 92,50,000 maunds. From the statement in paragraph 13 of the report it appears that this figure was exceeded only in three years during the decade. Under excise salt the outturn exceeded that of the previous year by 7,50,000 maunds, while under monopoly salt there was a fall of about 2,86,000 maunds. The report does not show the quantity of salt manufactured in the Government factory at Ganjam including the extension sanctioned last year. But Appendix C shows the outturn of the monopoly factories in the Chicacole Sub-division to have been 8,39,000 maunds or 67,000 maunds less than in 1900–1901. The matter should receive the attention of the Board, having regard to the importance of accumulating large stocks in that part of the Presidency for meeting the demand from Bengal and the Central Provinces. The import by sea amounted to 13,01,000 maunds, exceeding that of the previous year by 1,65,000 maunds. The import is, however, not much greater than in 1899–1900 (12,19,247 maunds). As observed by the Board the most noteworthy feature is the import of a large quantity of salt at Cuddalore from Bombay. It began with 11,000 maunds in 1900–1901 and the quantity rose in the year of report to 37,000 maunds.

4. *Issues and Stocks.*—The quantity of salt issued for home and inland consumption was nearly 90,00,000 maunds, a decrease of 76,000 maunds as compared with the preceding year. This is stated to have been due to restrictions placed on sales in the factories of the Ganjam district for fear of depletion of stocks. There was a fall from 8,52,000 maunds to 7,29,000 maunds or by 1,23,000 maunds in the exports by rail from this district to Orissa, Bengal and the Central Provinces. There was also a decrease of about 55,000 maunds in the exports by rail to the Nizam's Dominions. Exports by sea were also lower, the quantity removed being 4,08,804 maunds against 5,18,825 maunds in the previous year. The decrease appears in the exports to the Straits Settlements and Penang in consequence of the lowness of stocks in the factories of the Tinnevely district, from which the export generally takes place. Shipments to British Indian ports were, however, slightly better (1,10,476 maunds against 88,412 maunds). The attention of the trade should be called to the relaxations recently sanctioned by the Government of India in the rules for the export of salt.

The stock of salt at the East Coast factories at the end of the year slightly increased, being 86,00,000 maunds against 82,00,000 maunds in the previous year, and was sufficient for thirteen months' consumption. The low stocks in the Chicacole and Tinnevely Sub-divisions require continued attention. In the former they fell by nearly 2,00,000 maunds and are sufficient for about eight months' consumption only. It should be reported whether work has begun on the extension of the Ganjam factory, and what has been the outturn since. It should also be stated whether the Oriental Salt Company have brought under manufacture the additional block of land obtained by them at the Naupada factory.

5. *Excise System.*—(a) *Capitalists and Licensees.*—The number of factories under special leases remained the same as in the previous year. The number of those worked independently of capitalists slightly increased, five new factories being so worked during the year—Mogalturru, Merkanam, Cuddalore, Kudikadu and Védaranniyam. On the other hand, three factories—Bimlipatam, Mutturaghunadapatnam and Kera-nur—were added to those in which the majority of the licensees manufactured under agreements with companies or capitalists. The Government notes with satisfaction that no restriction had to be placed on the amount of manufacture anywhere. The Oriental Salt Company continued to control the four factories of Naupada in Ganjam, Karassa in Vizagapatam, Jagannaikpur in Gódvári and Covelong in Chingleput. It is observed that towards the close of the year the Company terminated their contract with the licensees of the Covelong factory, and restricted their operations to the stock of salt on hand.

(b) *Prices of Excise Salt.*—The average factory price* for the Presidency during the year, exclusive of duty, was nearly the same as in the previous year—

As. 3—1·7 a maund against As. 3—1·5. In calculating the average the Board has excluded 4,49,559 maunds of salt removed by the Oriental Salt Company from the factories to their inland depots. Taking the factories individually, it is observed that the average price exceeded 4 annas a maund in 11 out of the 47 factories shown in Appendix E. The average district price in retail transactions varied from Rs. 2–13–8 to Rs. 3–12–4 per maund.

6. *Competition of Bombay Salt.*—The Salem and Coimbatore districts imported Bombay salt from the Malabar coast in larger quantity than in the preceding year, the quantity having increased by 18,279 maunds, while that supplied to the two districts from Madras fell by 19,257 maunds. The experiment of the manufacture of salt on Bombay methods was continued at the Attiput and Vallur factories in the neighbourhood of Madras. But the prevalence of strong westerly winds during the manufacturing season rendered the salt powdery, and it consequently measured worse than the salt of the previous year. This may partly account for the failure of the Madras Railway Company to sell the large-grained salt of these factories in the Coimbatore district. The imports by rail direct from Bombay and Goa into the Ceded districts and Kurnool also rose by 36,206 maunds. Of these districts, Kurnool is supplied on the Madras side from the factories in the Kistna and Nellore districts. The quantity of salt so consigned increased from 71,948 maunds to 80,157 maunds; the imports of Bombay salt also increased from 49,179 maunds to 53,622 maunds. The districts of Anantapur and Bellary are partly supplied with Madras salt chiefly from Madras; a small quantity is also forwarded from the factories of the Nellore district. The total quantity consigned fell from 74,179 maunds to 65,175 maunds; but the imports of Bombay salt were 1,71,120 maunds against 1,39,978 maunds in the previous year. In the case of Mysore the imports from Bombay fell by 44,481 maunds and those from Madras by 21,780 maunds or 66,261 maunds in all. This decrease could not have been made good by supplies from the South Canara district, seeing that the imports of Bombay salt into that district as shown by Appendix D rose by 7,541 maunds only. Enquiries might be made whether the decrease is due to any special stimulus having been given to the manufacture of earth-salt in the Mysore province or to the existence of stocks.

7. *Quality of salt.*—The quality of the year's salt, both monopoly and excise, continued practically unchanged, the general average per cent. of sodium chloride being 93·4 and 92·7 respectively. As to the proportion of sodium chloride in individual factories the range was as usual considerable, from 97·1 to 91·8 per cent. at the monopoly factories, and from 95·9 to 88·8 per cent. at the excise factories.

8. *Consumption.*—The average rate of consumption of salt per head of the population on the basis of the recent census was 16·02 lbs. including Mysore and Coorg, against 15·84 lbs. in the previous year. The rate of consumption was 11·55 lbs. per head in Mysore and the two West Coast districts, in the former of which the manufacture and consumption of earth-salt is permitted. Omitting these areas, the calculated rate for the rest of the Presidency is 17·26 lbs.

9. *Financial results.*—The gross revenue of the year amounted to Rs. 191·54 lakhs, an increase of Rs. 5·27 lakhs as compared with the previous year. The charges debitable to salt amounted to Rs. 20·36 lakhs against 20·75 lakhs in 1900–1901. The net salt revenue of the year amounted to 171·18 lakhs.

10. *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 6,573, a decrease of 3,826 as compared with the previous year. The causes of this large decrease are stated in paragraph 60 of the report. The chief cause appears to have been the heavy rainfall of 1901, which prevented the formation of efflorescence in saline soils and so reduced the opportunities for crime. Deterrent punishments inflicted by the Magistracy had also probably some effect; but there is room for suspecting that all cases of crime were not detected owing to a large portion of the preventive staff being placed on census duties during the first quarter of the year. The number of persons released departmentally as having been charged without sufficient evidence was 99. The number released for other causes was 710. There were sent for trial before the Magistracy 6,153 persons, of whom 6,004 were tried during the year; of these only 51 were acquitted.

11. *Fish-curing*.—The number of yards at work at the end of the year was 133, and the weight of fish brought to be cured was 68,992 tons, showing an increase of 13,729 tons as compared with 1900-1901.

12. The Government notes with satisfaction the testimony borne by the Board to the good work done by the officers of the department.

(True Extract.)

(Signed) M. HAMMICK,
Ag. Secretary to Government.

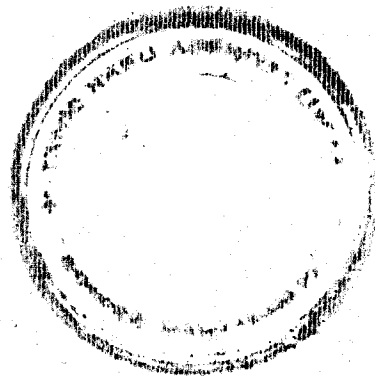
To the Board of Revenue (Separate Revenue).

Endorsement No. 887A.

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

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

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