REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1902-1903.

MADRAS:
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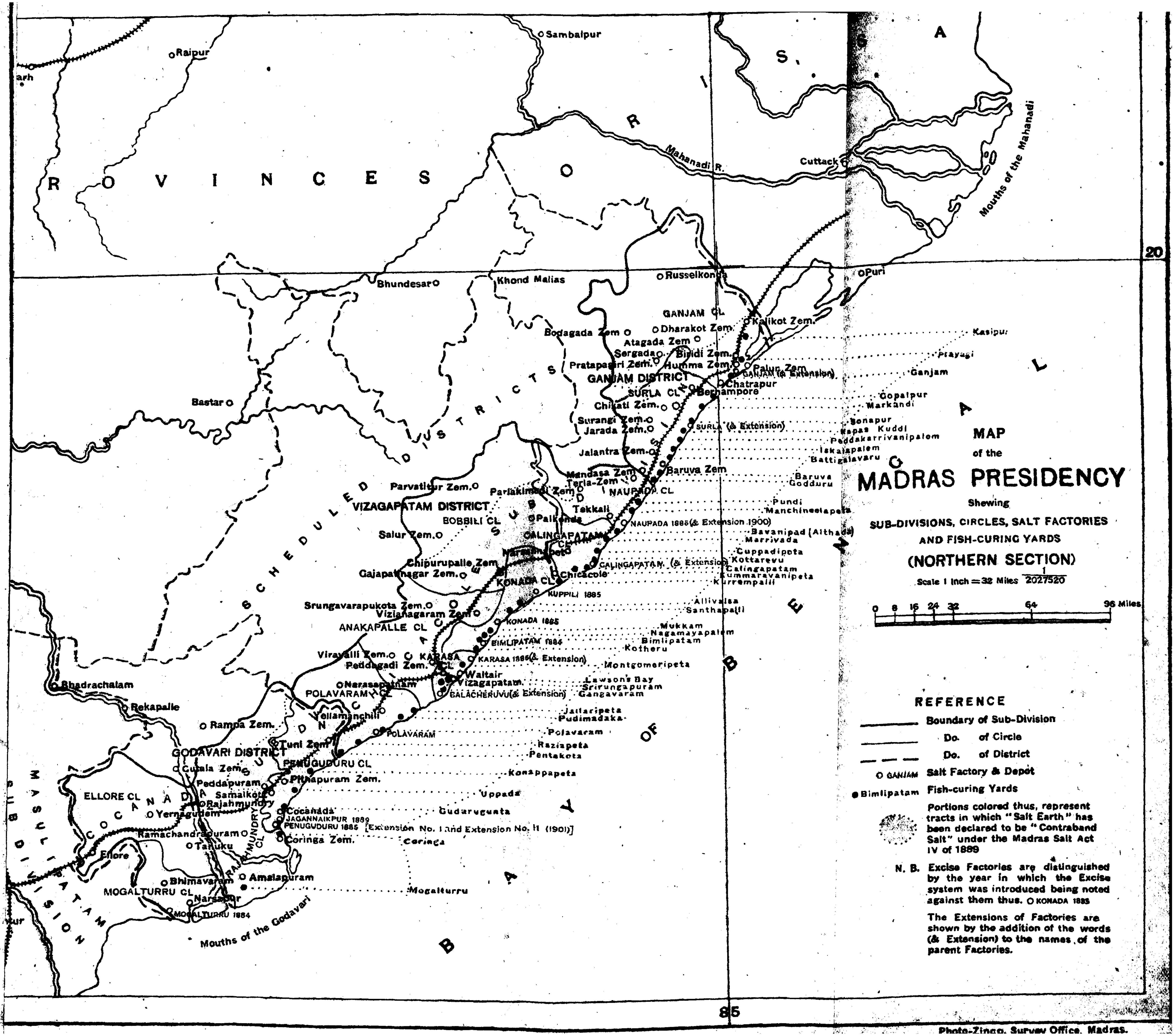

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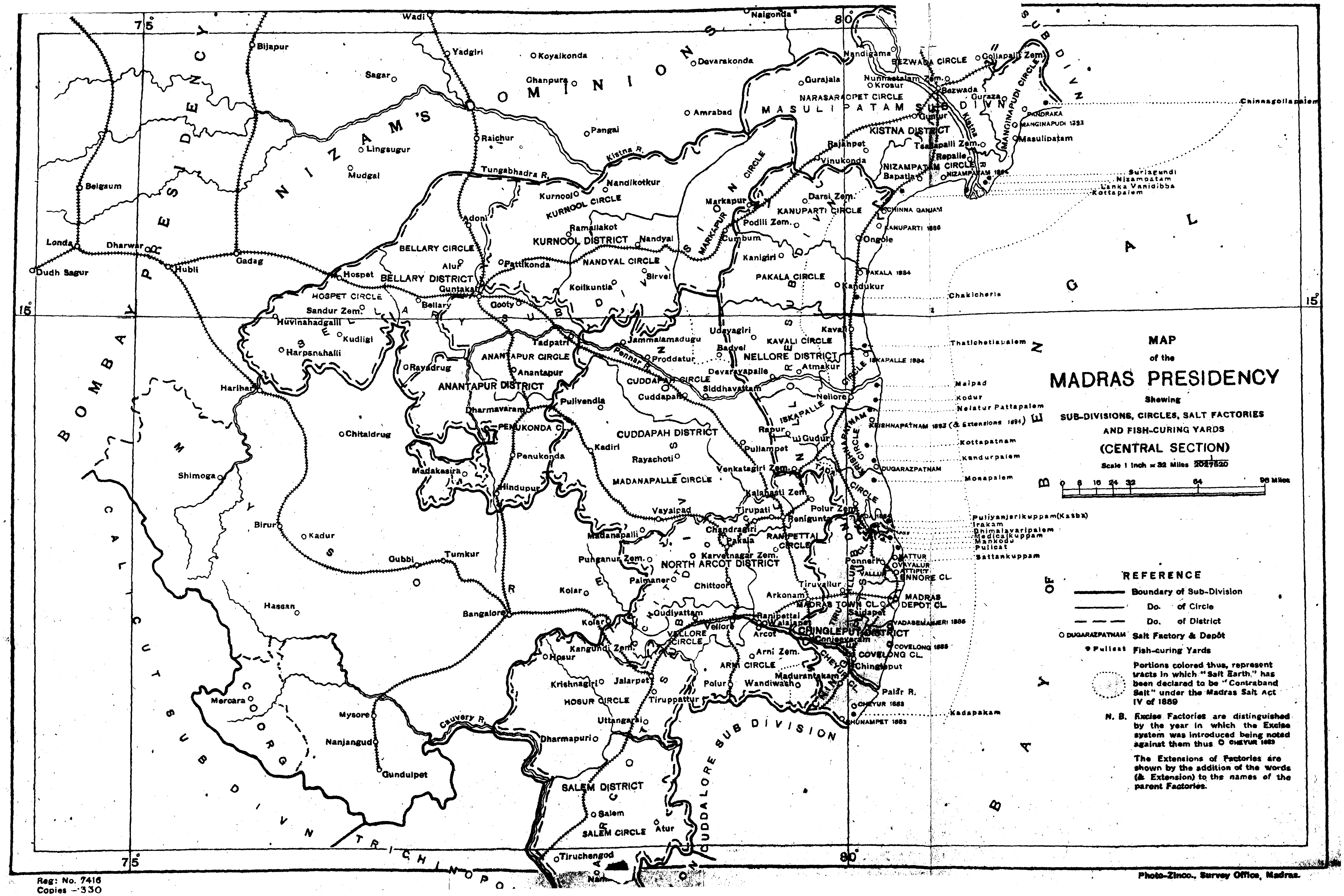

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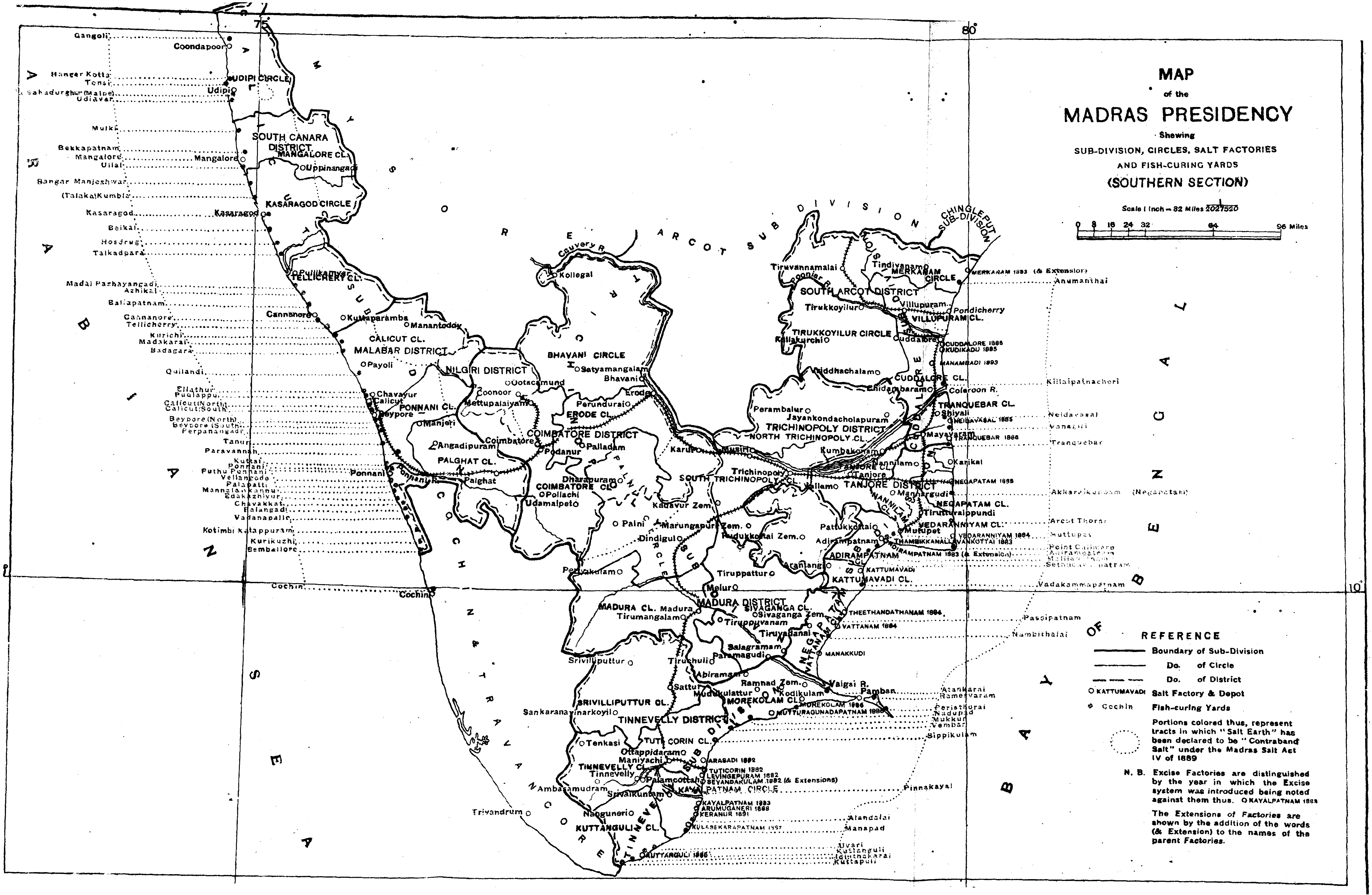

MAP
of the
MADRAS PRESIDENCY
Shewing
SUB-DIVISION, CIRCLES, SALT FACTORIES
AND FISH-CURING YARDS
(SOUTHERN SECTION)
Scale 1 Inch = 32 Miles 1/2027520
0 8 16 24 32 64 96 Miles
REFERENCE
Boundary of Sub-Division
Do. of Circle
Do. of District
KATTUMAVADI Salt Factory & Depot
Cochin Fish-curing Yards
Portions colored thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the Madras Salt Act IV of 1889
N. B. Excise Factories are distinguished by the year in which the Excise system was introduced being noted against them thus. KAYALPATNAM 1883
The Extensions of Factories are shown by the addition of the words (& Extension) to the names of the parent Factories.
ARABIAN SEA
BAY OF BENGAL
MYSORE
MALABAR COAST
ARCOT SUB DIVISION
CHINGLEPUT SUB-DIVISION
TELLICHERRY SUB DIVISION
COCHIN
TRAVANCORE
SOUTH CANARA DISTRICT
UDIPI CIRCLE
MANGALORE CL.
KASARAGOD CIRCLE
TELLICHERRY CL.
CALICUT CL.
MALABAR DISTRICT
NILGIRI DISTRICT
PONNANI CL.
PALGHAT CL.
BHAVANI CIRCLE
ERODE CL.
COIMBATORE DISTRICT
COIMBATORE CL.
SOUTH ARCOT DISTRICT
MERKANAM CIRCLE
VILLUPURAM CL.
TIRUKKOYILUR CIRCLE
CUDDALORE CL.
TRANQUEBAR CL.
TRICHINOPOLY DISTRICT
NORTH TRICHINOPOLY CL.
SOUTH TRICHINOPOLY CL.
TANJORE DISTRICT
TANJORE CL.
NEGAPATAM CL.
VEDARANNIYAM CL.
ADIRAMPATNAM
KATTUMAVADI CL.
MADURA DISTRICT
MADURA CL.
SIVAGANGA CL.
MOREKOLAM CL.
SRIVILLIPUTTUR CL.
TINNEVELLY DISTRICT
TUTICORIN CL.
TINNEVELLY CL.
KAYALPATNAM CIRCLE
KUTTANGULI CL.
Gangoli
Coondapoor
Hanger Kotta
Tensi
Sahadurghur (Malpe)
Udiavar
Udipi
Mulki
Bekkapatnam
Mangalore
Ullal
Bangar Manjeshwar
(Talaka) Kumbla
Kasaragod
Bekal
Hosdrug
Taikadpara
Madai Pazhayangadi
Azhikal
Baliapatnam
Cannanore
Tellicherry
Kurichi
Madakarai
Badagara
Quilandi
Ellathur
Puduppu
Calicut (North)
Calicut (South)
Beypore (North)
Beypore (South)
Perpanangadi
Tanur
Paravannah
Kuttai
Ponnani
Puthu Ponnani
Vellancode
Palapatti
Edakazhiyur
Chavakkat
Balangadi
Vadanapalli
Kotimbi Katappuram
Kurikuzhi
Bemballore
Cochin
Uppinangadi
Kuttaparamba
Manantoddy
Payoli
Chavayur
Calicut
Beypore
Manjeri
Angadipuram
Palghat
Kollegal
Ootacamund
Coonoor
Mettupalaiyam
Satyamangalam
Bhavani
Erode
Perundurai
Coimbatore
Podanur
Palladam
Dharapuram
Pollachi
Udamalpet
Palni
Dindigul
Periyakulam
Karur
Musiri
Trichinopoly
Vallam
Kadavur Zem.
Marungapuri Zem.
Pudukkottai Zem.
Tiruvannamalai
Tindivanam
Tirukkoyilur
Villupuram
Pondicherry
Kallakurchi
Cuddalore
Viddhachalam
Chidambaram
Coleroon R.
Perambalur
Jayankondacholapuram
Shiyali
Mayavaram
Kumbakonam
Mannargudi
Tanjore
Karikal
Tirutturaippundi
Muttupet
Pattukkottai
Adirampatnam
Arantangi
Tiruppattur
Melur
Madura
Tirumangalam
Sivaganga Zem.
Tiruppuvanam
Tiruvadanai
Ramnad Zem.
Paramagudi
Abiramam
Sattur
Mudukulattur
Kodikulam
Srivilliputtur
Sankaranayinarkoyil
Tenkasi
Ottappidaram
Tinnevelly
Palamcottah
Ambasamudram
Srivaikuntam
Nanguneri
Trivandrum
Vaigai R.
Pamban
Cauvery R.
MERKANAM 1883 (& Extension)
CUDDALORE 1885
KUDIKADU 1885
MANAMBADI 1893
NEIDAVASAL 1885
TRANQUEBAR 1886
NEGAPATAM 1888
VEDARANNIYAM 1884
THAMBIKKANALLAVANKOTTAI 1883
ADIRAMPATNAM 1883 (& Extension)
KATTUMAVADI
THEETHANDATHANAM 1884
VATTANAM 1884
MANAKKUDI
MOREKOLAM 1886
MUTTURAGUNADAPATNAM 1886
ARASADI 1882
TUTICORIN 1882
LEVINGEPURAM 1882
SEVANDAKULAM 1882 (& Extensions)
KAYALPATNAM 1883
ARUMUGANERI 1888
KERANUR 1891
KULASEKARAPATNAM 1887
KUTTANGULI 1886
Anumanthai
Killaipatnacheri
Neidavasal
Tranquebar
Akkaraikulam (Negapatam)
Arcot Thorai
Muttupet
Point Calimere
Sethubavachatram
Vadakammapatnam
Pasipatnam
Nambuthalai
Atankarai
Rameswaram
Periapattinam
Nadupad
Mukkur
Vembar
Sippikulam
Pinnakayal
Alandalai
Manapad
Uvari
Kuttangudi
Idinthakarai
Kuttapuli

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1902-1903.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

The Hon'ble Mr. H. Bradley, I.C.S., Acting First Member of the Board of Revenue, was in charge of the administration except between 1st May and 4th November 1902 when he was on leave; Mr. A. E. Castlestuart Stuart, I.C.S., acted for him during the period.

Secretary to the Commissioner.

2. Mr. R. A. Graham, I.C.S., continued to act as Secretary to the Commissioner till the return of the permanent incumbent, Mr. C. G. Todhunter, I.C.S., from leave on 15th December 1902. The latter, having been promoted to act as Collector, was succeeded on 29th January 1903 by Mr. H. G. Stokes, I.C.S., who officiated as Secretary, during the rest of the year.

Deputy Commissioners.

3. Mr. Bryce McMaster was Deputy Commissioner, Northern Division, with the exception of the month of May when he was on privilege leave. Mr. H. G. Stokes, I.C.S., continued to hold charge of the Central Division until 3rd February 1903 when he was relieved by Mr. R. E. Holland, I.C.S., who acted as Deputy Commissioner until the close of the year. Mr. W. A. Fowler held charge of the Southern Division throughout the year.

B.—Administrative Changes.

Raising of the status of the 3rd-grade peons. G.Os., No. 743, Rev., dated 21st August 1902; No. 1003, Rev., dated 10th November 1902; No. 1189, Rev., dated 27th December 1902; and No. 102, Rev., dated 3rd February 1903.

4. Under the sanction accorded by Government in G.O., No. 763, Revenue, dated 10th November 1899, the gradual raising of the status of the permanent third-grade peons in the department to the second grade was finally accomplished during the year under report.

Reorganization of the Preventive establishments in the Cocanada Sub-division. G.O., No. 1189, Rev., dated 27th December 1902.

5. Owing to the substitution of the excise for the old renting system in the Gódávari district, it was possible to do away with the bulk of the temporary force (3 Assistant Inspectors, 38 Sub-Inspectors, 9 clerks and 108 peons) previously sanctioned for six months every year. The savings thus effected were utilized in strengthening the permanent staff of the Sub-division, as experience showed that, in spite of the change, the tree-marking and general work of many ranges was so heavy as to render satisfactory preventive work difficult with the existing force.

The opportunity was taken to redistribute the areas of the Penugudùru and Rajahmundry Circles with reference to the constitution of the new Cocanada taluk sanctioned in G.O., No. 583, Revenue, dated 15th June 1900, and with a view also to reduce the work in the Penugudùru Circle.

Reduction of salt tax G.O., No. 295, Revenue, dated 18th March 1903.

6. The duty on salt was reduced from Rs. 2-8-0 to Rs. 2 a maund with effect from the 18th March 1903. Detailed instructions were immediately issued to Collectors and Departmental officers with a view to giving the widest possible publicity to the fact.

CHAPTER II.—ESTABLISHMENTS.

Sanctioned strength of establishments as it stood on 31st March 1903.

[* *Vide* Appendix A on page 16.]

7. A statement giving details of the sanctioned strength of the combined Salt, Abkári and Customs Department, as it stood at the end of 1902–1903, 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.

Punishments imposed on departmental officers.

[† On page 17.]

8. Appendix B † shows the number of punishments inflicted on officers of the department. The percentage of total punishments remained almost stationary. The most noticeable feature is a further increase in the number of fines inflicted on menials, which is, however, largely counterbalanced by a decrease under "stoppages of pay". The chief cause of the increase in fines is that stated in the report for 1901–1902—the difficulty of punishing suitably by other means temporary men employed in the manufacturing season. The Board, however, observes with regret that in the Ganjám and Surla Circles fines were resorted to as a means of enforcing discipline among the rank and file. There is a satisfactory decline under other heads of punishment.

Resignations.

9. One hundred and thirty-nine officers (including five Sub-Inspectors, nineteen clerks and shroffs) resigned their appointments against one hundred and sixty-two officers (including three Sub-Inspectors and twenty-one clerks and shroffs) in the previous year. Sixteen of these men resigned with a view to taking up appointments in other departments.

Appeals.

10. Forty-seven appeals presented to the Board by its subordinate officers against punishments imposed on them were disposed of, thirty of the appellants being Sub-Inspectors, seven clerks, and ten menials. In two of the appeals, the decision of the lower authorities was reversed and in eight it was modified. In the remaining thirty-seven cases the punishments were confirmed.

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

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

11. The number of salt factories, both Excise and Government, at the end of the year, was the same as in the preceding year, 21 Government (excluding Kandadu temporarily closed) and 45 Excise, with respectively 8,240 and 8,140 acres fit for salt manufacture, though 1,565 acres of the former and 1,548 of the latter were not actually held on licenses. Of the excise factories, the Naupada Extension, the Jagannaikpur, Manambadi, Arumuganeri and Kulasekarapatnam factories were held on special leases, the rest being worked under ordinary excise licenses. There was manufacture in only 18 Government and 43 Excise factories and the areas actually worked were, respectively, 5,755 and 5,073 acres. The season was on the whole very favourable for salt manufacture and the quantity produced was the highest on record, in spite of the fact that there was no manufacture in the Government factories of Polavaram and Kattumavadi (including Lakshmi pans) and in the excise factories of Covelong and Cheyur.

Total outturn for a series of years.

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

YEARS.	I. MDS.	YEARS.	I. MDS.
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	1902	9,757,565
1897	6,569,566		

Excise manufacture.

13. 5,889,830 maunds were manufactured under the Excise system against 6,309,192 maunds in the previous year. The decrease was mainly in the Nellore and Chingleput Sub-divisions. In the former it was due to the Krishnapatnam licensees not manufacturing to the full capacity of their pans owing to large stocks on hand; in the latter it was due to the absence of manufacture in the Covelong and Cheyur factories where the stocks were large. The stock of excise salt given above includes 34,840 maunds produced by the Oriental Salt Company in its extension at Naupada.

Results of the improved process of manufacture adopted by the Oriental Salt Company.

14. The Oriental Salt Company made no attempt to manufacture salt at Karasa on the improved system described in paragraph 21 of the Administration report for 1897–98, since it was found that white salt could not be produced at that factory. At Jagannaikpur operations were conducted in the Company's enclosure only during the first quarter of the year and the quantity handled was only 3,936 maunds. There was a heavy wastage of 37·34 per cent. due, it is reported, to the fact that the Company used, as an experiment, weak instead of concentrated brine for its soaking baths and the outturn was in consequence low. At Naupada 21,184 maunds of sifted and 109,895 of crushed salt were outturned with a wastage of 10·8 per cent. upon 150,988 maunds treated. At Covelong the outturn was 23,262 maunds of sifted and 14,684 of crushed salt with a wastage of 2·2 per cent. upon 43,550 maunds treated. The percentage of wastage in the case of Naupada is high on account, apparently, of the larger outturn of crushed salt at that factory.

Relations between licensees and capitalists.

15. There were no changes of any importance during the year in the relations between licensees and capitalists except at Iskapalle where the Company which had contracted with 113 out of the 133 licensees at the close of 1901–1902 cancelled its engagement with them during the year on the ground that they did not produce salt of good quality. In fifteen of the excise factories, the licensees worked independently of capitalists.

Monopoly manufacture.

16. Including 27,824 maunds manufactured in the new Ganjám extension, the quantity manufactured under the monopoly system was 3,867,735 maunds against 2,933,887 maunds in 1901. The increase was shared by all the Sub-divisions except Masulipatam and Negapatam, but the greater part of it was contributed by the Chicacole and Chingleput Sub-divisions.

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

17. The manufacture of salt on Bombay methods was continued at the Attiput and Vallur factories of the Ennore Circle, the system described by Mr. Merriman being adhered to as far as the arrangement of the factories allowed. It was, however, found advisable to reduce the mesh of the sieves used. The results obtained were 1,165,956 maunds, of which 203,919 were large and 962,037 small grained salt. These figures compare favourably with those of preceding years as regards total outturn. There was an increase in the proportion of large to small grained salt due to the reduction in the mesh of the sieves.

Rejections and damage by rain.

18. The damage caused by rain to salt on the drying grounds was estimated at 17,026 against 58,492 maunds in the previous year. Rejections of salt after estimation were very heavy in the Ennore factories in which, owing to absence of occasional showers, a large quantity of the salt manufactured by licensees towards the close of the season was powdery and unsaleable. The officers who permitted the scraping of such inferior salt were suitably dealt with. Rejections before estimation were made mostly in Government factories, the largest quantity so dealt with (14,335 maunds or 4·5 per cent. of the total outturn) occurring as in 1901–1902 in the Chinna Ganjám factory.

Stocks and Issues.

[* On pages 18 and 19.]

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 1903 was ample for the requirements of the Presidency, though, as shown below, there was in the Chicacole, Cuddalore, Negapatam and Tinnevelly 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 Sub-division, the demand from Orissa was large in spite of the fact that sales from the

Calingapatam factory were restricted during the whole year and from the Ganjám and Surlá factories during a portion of the year. The Cuddalore Sub-division supplies only a small local market and the stocks are usually low. In the Negapatam Sub-division, owing to the popularity of the salt on sale, the issues nearly equalled the total quantity produced during the year. In the Tinnevelly Sub-division there was a slight improvement in the stocks:—

Sub-division.	Stock at the end of 1902–1903.	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	1,336,747	1,907,674	8·4
Cocanada	653,003	433,018	18·1
Masulipatam	627,719	251,946	29·9
Nellore	1,857,664	1,143,575	19·5
Chingleput	2,854,053	1,575,577	21·7
Cuddalore	402,179	543,007	8·9
Negapatam	488,288	630,801	9·3
Tinnevelly	1,071,371	1,353,777	9·5
Total ..	* 9,291,024	7,839,375	14·2

Imports—duty-paid. [*Vide* Appendix D on page 21.]

21. The quantity of duty-paid salt imported from the Bombay Presidency amounted to 1,205,992 maunds or 92,484 maunds less than the imports of 1901–1902. 1,187,793 maunds were imported at West Coast ports and 17,919 maunds at Cuddalore.

Imports—duty-bearing.

22. During the year 2,915 maunds of duty-bearing salt against 2,791 maunds in 1901–1902 were imported chiefly from the United Kingdom. The salt imported at Cocanada from the United Kingdom was employed for the purpose of curing fish caught in the Colair lake, while that imported from Germany was used in making ngapee to be sent to Rangoon for sale in Burma.

Exports.

23. There was a considerable fall in the exports of duty-paid as well as duty-bearing salt. 17,688 maunds of duty-paid salt were exported from the Covelong factory to Rangoon by the Oriental Salt Company without any claim to wastage allowance, whereas the amount for 1901–1902 was 98,470 maunds. The decrease was due to the fall of prices in Rangoon. The export of salt under bond from the Negapatam and Tinnevelly Sub-divisions to the Straits Settlements fell from 298,204 maunds to 155,870 maunds. The decrease was due to the fact that the lowness of stocks in the Tinnevelly factories made it necessary to restrict exports.

Variation in sales for Home and Inland Consumption.

24. The total issues for Home and Inland consumption of Excise, Government and Imported salt amounted to 9,122,219 maunds against 8,984,823 maunds last year. The increase is spread over all the Sub-divisions except Cuddalore, where there was a decrease due partly to the reservation of the small-grained salt manufactured in 1901 for supply to the French Government and partly to the lowness of stocks at the Manambadi factory. The increase in the Chicacole Sub-division was due to extensive removals to Orissa and to the fact that the Oriental Salt Company cleared off its old stocks. The increase in the Cocanada and Nellore Sub-divisions was due to the reduced price at which excise salt was sold. In the Chingleput Sub-division the increase was due to the popularity of the salt manufactured in 1900 and of the sifted salt on sale at the Madras Depot, while the popularity of the salt in the Negapatam and Tinnevelly Sub-divisions accounts for its extended sale.

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

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 9 annas 6 pies per maund. The prime cost at Calicut amounted to 8 annas 11 pies per maund against the ordinary price of 3 annas charged for Government salt at the

* Exclusive of 207,871 maunds kept in the West Coast depots for issue to the fish-curing yards.

Madras Depôt; but the imports by rail *viâ* Calicut from Bombay to the Salem and Coimbatore districts increased from 347,845 maunds to 371,909 maunds, while those from Madras to the same two districts fell from 373,952 maunds to 354,467 maunds. The imports by other rail routes from Bombay and Goa into Mysore were 454,856 maunds against 502,549 maunds * in the previous year. The decrease appears to be due to the accumulation of stocks in the hands of merchants. The imports of Bombay and Goa salt into the interior districts of the Madras Presidency fell from 225,363 maunds to 203,647 maunds. The import of salt from Chingleput and Madras into Mysore increased during the year from 50,116 * maunds to 58,857 maunds.

As reported in paragraph 25 of the Salt Administration Report for 1901–1902, Messrs. C. Alawanthariah & Son were given the contract for the removal of about 54,565 maunds of large-grained salt of 1901 of the Attiput and Vallur factories for sale in the Coimbatore district. The actual quantity outturned was 50,674 maunds, and the whole of this was removed by the first week of July 1902. They were then given a contract for selling about 180,000 maunds of the large-grained salt of 1902 on condition of their removing not more than 18,000 and not less than 12,000 maunds every month to the Coimbatore district, not less than one-fifth of the quantity removed each month being sent to Coimbatore town. The actual quantity outturned, however, was 179,743 maunds and this was removed before the date of expiry of the contract, viz., 21st July 1903. Two merchants removed 8,542 maunds to Bangalore, and a small quantity (2,190 maunds) was sent to the Ceded Districts. The attempt to sell the specially-prepared salt of 1901 of the Karambalam extension in markets where it would compete with Bombay salt having failed, it was sold by auction for local consumption at the upset price of 3 annas a maund. All the salt was cleared off and the highest price realized in auction was 8 annas 10 pies. Specially-manufactured salt was also under sale during the year at the Adirampatnam extension. In spite of the reduction in price of the small-grained salt of 1901 (*vide* G.O., Mis. No. 1448, Revenue, dated 9th June 1902), it found no puchasers till just before the end of the year when the tender of one Kalianasundram Pillai at 1 anna 6 pies a maund was accepted and 248 maunds out of about 24,000 maunds in store were disposed of within the year. The large-grained salt was disposed of to a merchant of Gopichetti-palaiyam, who undertook to remove the whole of it to Erode and did so within the year. Under the sanction accorded in G.O., Mis. No. 391, Revenue, dated 7th February 1902, a quantity of 9,170 maunds of the large-grained Salt of 1901 at the Sevandakulam extension was sold locally at As. 4 a maund at the commencement of the year.

The attempt to make special large-grained salt by sifting in order to compete with Bombay salt has not been persevered with, as the cost of the large-grained salt is enhanced by the difficulty of disposing of the siftings except at a loss.

Supply of salt to the French Government.

26. Fifty-six thousand one hundred and two maunds were supplied to the French Government against 57,576 maunds in 1901–1902 and 54,070 maunds in 1900–1901. Of this 54,082 maunds were supplied to Pondicherry, 21,682 maunds from the Madras Depot and the rest from the Karambalam factory of the Cuddalore Sub-division. The settlement at Karikal obtained 10,800 maunds from the Excise licensees of the Tranquebar factory.

Duty-free issue of salt for use in manufactures.

27. Eight hundred maunds were supplied to the tannery of Messrs. Wilson and Co. of Madras, duty-free, as against 1,800 maunds during 1901–1902.

Supply to jails.

28. The quantity of salt supplied to the Jail Department was 2,682 maunds against 2,082 in the previous year.

Wastages written off. Do. discovered.

29. The wastages written off amounted to 364,784 maunds against 474,618 maunds and the ordinary wastages discovered were 416,338 maunds against 442,183 maunds in the previous year. The general proportion borne by the wastage to the stored contents of the heaps sold was 4·77 per cent. against 5·2 in 1901–1902 and 5·4 in 1900–1901.

* Revised figure.

The fall in the percentage occurred in all the Sub-divisions except Negapatam where the high wastage was due to the clearance of several very old heaps for export to Penang and to the destruction of old salt at Negapatam and Védáranniyam.

Excesses.

30. Excesses amounting to 888 maunds were discovered in 86 heaps, the storers of which were suitably dealt with.

Abstract of stocks and issues during the past five years.

[* On page 20.]

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.

Wholesale price of salt in Excise factories.

† [On pages 22 and 23.]

32. Appendix E † shows the quantities of excise salt sold and the wholesale prices realized for it by licensees. The average for the Presidency was 3 annas, a slightly lower figure than that realized in 1901–1902. As in the previous year, the quantities shown in the Appendix do not include the salt removed by the Oriental Salt Company from the Naupada, Karasa, Jagannaikpur and Covelong factories to its own depots for which the Company's local agents could not quote any price.

Variations in wholesale prices.

33. The increase in the average price of the Chicacole Sub-division was due to special reduction of price made in 1901–1902 by the Oriental Salt Company, for old Naupada salt and to the enhancement of prices at Kuppili and Konada owing to the diversion to the former of part of the customary trade of Calingapatam where sales had to be restricted, stocks being short, and at the latter to want of stocks. Prices were reduced by the licensees of the Penuguduru, Mogalturru, Manginapudi and Krishnapatnam factories with the object of clearing off their large stocks. The strict enforcement of condition 13 of the excise license also threw many remnant heaps on the market at low rates. Depletion of stocks at Kanuparti at the beginning of the year accounts for the increase in price at this factory. The high prices at Vadasamanjeri and Cheyur were due to the heavy cesses, viz., 3 annas and 1 anna, respectively. The salt of the Cuddalore Circle factories has always realized rates in excess of 4 annas per maund owing to the demand being generally in excess of the supply. In Tranquebar, the high price was the result of the preference of the French authorities of Karikal for the salt of certain licensees for which they paid as much as 6 annas a maund. The increase in prices in the case of Theethandathanam, Vattanam, Morekolam, Kuttanguli and three of the factories of the Káyalpatnam Circle is due to the lightness of the salt on sale. In most of the factories of the Tuticorin Circle the average prices were reduced by the low rates at which salt was sold to Government for transport to the fish-curing yards on the West Coast.

Wholesale price of salt in Government factories.

‡ [On page 24.]

34. The usual price of Government salt is 3 annas a maund, the exceptions made being in the cases of salt of special manufacture, old or heavy salt, and that supplied to the jails at favourable rates. The highest price realized during the year was 8 annas 10 pies at Karambalam for a portion of the large-grained salt of 1901 manufactured on Bombay methods which was ordered to be sold in auction. The usual monopoly price was also exceeded in the case of the large-grained salt of Sevandakulam which was ordered to be sold locally. A special rate of 2 annas is fixed for Pandraka and the salt of Manakkudi which was very heavy was sold this year at this rate. The Ganjám extension was worked for the first time in 1902 and the salt outturned was consequently dirty and unsaleable. It was sold at 1 anna per maund. Krishnapatnam is not a regular monopoly factory, but it is included in Appendix F ‡ as salt is purchased by Government from the excise licensees in the extensions of the factory who work under the modified excise license. The price of this salt depends upon the prices charged by the excise licensees.

Retail prices of salt.

§ [On page 25.]

35. Appendix G § shows the average retail prices at each district centre for three years. In the year under report they varied from Rs. 2-12-5 to Rs. 3-11-10. The reduction in price is apparently the result of the reduction in the salt tax at the close of the year.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

Total consumption.

	I. MDS.
Total issues for Home and Inland consumption of Government and Excise salt and salt imported by sea	9,122,219
Add imports from the Bombay Presidency and Goa *via* the Southern Mahratta and Great Indian Peninsula Railways into Mysore ..	454,856
Add imports from the Bombay Presidency and Goa *via* the Southern Mahratta and Great Indian Peninsula Railways into the Madras Presidency	203,647
Total ..	9,780,722

36. Excluding salt sold for fish-curing and to the French Government and including the salt imported, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 9,780,722 maunds as shown in the margin against 9,712,735 * maunds in the previous year.

† [On pages 26 to 29.]

37. The first part of Appendix H † shows how salt was distributed by railway, 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:—

	1902–1903.	1901–1902.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports in the Presidency	9,780,722	9,712,735 *
Deduct salt sent beyond the Presidency	1,129,602	968,127
Balance ...	8,651,120	8,744,608

On the basis of the figures in the census tables, the average consumption per head of the population was 16·05 lbs. against 16·23 * lbs. for the preceding year.

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

	I. MDS.
Quantity	1,330,314
	PERSONS
Population	9,643,937

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

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 38	8,651,120	44,342,009
Deduct	1,330,314	9,643,937
Balance ..	7,320,806	34,698,072
	17·36 lbs.	

39. The consumption of the West Coast districts, Mysore and Coorg, together works out to 11·35 lbs. per head and that for the rest of the Presidency excluding Travancore and Cochin to 17·36 lbs.

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

40. The salt traffic on the branch line of the South Indian Railway from Pákala to Dharmavaram, which is supplied from Nellore, showed that 53,754 maunds were booked from Nellore to stations on that line against 64,575 maunds in the previous year; the quantity so sent in 1900–1901 was 31,015 maunds.

Transport of salt by the Southern Mahratta Railway.

41. Only 441 maunds were transported by the Southern Mahratta Railway from the Kistna district to Kurnool against 8,196 maunds in 1901–1902 while, on the other hand, the quantity supplied from Nellore to that district increased by 11,676 maunds.

Consumption in Pudukkóttai.

42. As in previous years, the consumption of the Pudukkóttai State has been calculated 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 Tinnevelly districts. The factory declarations in 1902–1903 covered 29,206 maunds and one-half of the salt consigned to the Manapparai station amounts to 21,632 maunds; and the sum of the two would give an average consumption of 11 lbs. per head of the population against 10·96 lbs. in 1901–1902.

* Revised figure.

CHAPTER V.—REVENUE AND EXPENDITURE.

* (On page 30.)
Receipts.

43. The receipts on account of salt revenue under the different heads are shown in Appendix I * and amount to Rs. 2,03,16,107. The increase of Rs. 11,62,484 over the revenue of the preceding year is the net result of—

		RS.
(i) Increases in—		
(a) Duty on Government and Excise salt sold for Home and Inland consumption and for exports to British Indian ports	...	11,97,017
(b) Cost price of Government salt sold for Home and Inland consumption	...	15,437
	Total ...	12,12,454
and		
(ii) Decreases in—		
(a) Value of salt sold to the French Government	...	4,520
(b) " " for fish-curing	...	41,763
(c) Customs duty	...	952
(d) Miscellaneous receipts	...	2,735
	Total ...	49,970

44. The increase under "duty" is the net results of the following increases and decreases:—

		Realizations on account of previous credits.	
		RS.	
(i) 1901–1902	..	79,63,375	
1902–1903	..	90,87,342	
	Increase ..	11,23,967	(i) an increase of 11·24 lakhs of rupees under realizations on account of credits which is due to the large credit sales in the second half of 1901–1902;

		Payment on account of credit sales in advance of the due date.	
		RS.	
(ii) Second half of 1901–1902	..	2,87,420	
Do. of 1902–1903	..	2,36,553	
	Decrease ..	50,867	(ii) a decrease of ·51 lakhs under payments in advance of the due date for salt delivered under credits granted in the second half of 1902–1903;

		Duty on salt sold.	
		RS.	
(iii) First half of 1901-1902	..	96,31,760	
Do. of 1902–1903	..	95,21,721	
	Decrease ..	1,10,039	(iii) a decrease of 1·10 lakhs in sales in the first half of 1902–1903;

		Realizations on account of cash sales.	
		RS.	
(iv) Second half of 1902–1903	..	7,12,514	
Do. of 1901–1902	..	4,78,558	
	Increase ..	2,33,956	(iv) an increase of 2·34 lakhs of rupees under cash sales in the latter half of 1902–1903. This was apparently caused by the comparatively high price of Government paper during that period which resulted in decrease in credit transactions.

The only other items the variations in which require explanation are cost price of Government salt sold for Home and Inland consumption and value of salt sold to the French Government and for fish-curing. The variation in the first case was the net result of a large increase in the sales at the Madras Depot and of a decrease due to the diminished sales at the Penuguduru, Karambalam and Adirámpatnam extensions. The receipts of 1901–1902 on account of Government salt sold to the French Government were large, as they included payments made for part of the salt supplied in 1900–1901; hence the decrease under that head in 1902–1903. The large decrease under value of salt sold for fish-curing was, as stated in paragraph 71 *infra*, due to the restricted operations in the yards especially of those in the Calicut Sub-division.

* (On page 30.)
† Includes Rs. 1,49,524, the sale-proceeds of salt sold for fish-curing and Rs. 8,082 received for salt sold to the French Government.

45. A statement * showing the cash and credit collections during the year is attached to Appendix I. It will be seen from it and from that Appendix that, of the total receipts of the year, Rs. 20,27,044 † were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,81,72,993 on account of salt issued on credit prior to and during the year.

‡ (On page 31.)

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. 90,85,651 were collected within the year and Rs. 91,89,814 were outstanding at its close; Rs. 90,87,342 were realized on account of salt issued in the previous year.

Revenue of 1902–1903 compared with those of the previous years.

Average of the five years ending with	RS.
1898–1899.	1,83,38,158
1899–1900.	1,85,50,392
1900–1901.	1,86,26,189
1901–1902.	1,91,53,623
1902–1903.	2,03,16,107

47. The figures given in the margin show the salt revenue of the Presidency for 1902–1903 and for the eight preceding years.

§ (On page 32.)

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. 2,10,26,076 as shown in enclosure 3 § to Appendix I.

Charges.
‖ (On pages 33 to 36.)

49. Including the abkári and customs charges, the total charges of the Presidency amounted to Rs. 32,12,579 against Rs. 31,58,702 in the preceding year. Details according to Sub-divisions are given in Appendix J.‖ Excluding Rs. 20,977 spent on excise licensees' works and Rs. 6,35,989 on salt purchase and freight which are items exclusively relating to Salt, the net charges debitable to the combined Salt, Abkári and Customs Department amount to Rs. 25,55,613. Five per cent. of this or Rs. 1,27,781 is by arrangement debited to Customs and two-fifths of the balance or Rs. 9,71,133 to Excise; the remainder together with the two amounts above referred to as relating exclusively to salt, or, in all Rs. 21,13,665, is the amount debitable to Salt.

Cause of variations.
(*Vide* enclosure to Appendix J on page 37.)

50. There was an increase in the expenditure on permanent establishments which was due to the raising of the status of the third-grade peons. The fall in the expenditure under works for revenue and general purposes and under works for manufacture and storage of salt was due to the fact that in several cases the construction and repair of quarters and offices was either not commenced or not completed during the year and to the fact that special expenditure was incurred in 1901–1902 in connection with the new Ganjám extension and the opening of the Ennore bar. The quantity of salt transported from the East to the West Coast for fish-curing purposes was large, viz., 265,330 maunds; and nearly one-half of it (130,732 maunds) was purchased

from the excise licensees of Tuticorin as the Government stock was insufficient. The cost of carriage was also high (Rs. 7–9–6 per ton). These figures account for the increased amount shown under the head of "Purchase of salt for fish-curing" and under the head of "Conveying salt to fish-curing yards." The favourable character of the season as regards salt manufacture and the general increase in production which resulted were the causes of the high expenditure under the heads of "Purchase of salt (manufacturer's share)" and "Conveying and storing salt."

51. The total expenditure on works amounted to Rs. 1,25,697 against Rs. 1,78,107 in the previous year. The former sum includes Rs. 20,977 and the latter Rs. 21,236 expended on works executed by the department on behalf of excise licensees and recoverable from them by cess.

(*Vide* Appendix K on pages 38 and 39.)

Proportion of charges to receipts and net revenue.

52. The charges amounted to 10·0 per cent. of the receipts and the net revenue to Rs. 1,89,12,411 compared with 10·1 per cent. and Rupees 1,81,31,897 in the previous year.

53. The revenue receipts were Rs. 1,95,82,807 and the charges Rs. 14,58,292 or 7·4 per cent. of the receipts. The manufacturing receipts were Rs. 7,33,300 and the charges Rs. 6,55,373 or 89·4 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. 1–8·5 to As. 2–7·4; and even in the case of the Ennore factories, the salt of which is not sold locally but is stored at and sold from the Madras Depot, the cost of production shows an appreciable decrease.

(On pages 40 and 41.)

CHAPTER VI.—QUALITY OF SALT.

Mode of selecting samples.

55. Samples of salt for analysis by the Abkári Deputy Commissioner in the Board's laboratory were selected as in 1901–1902.

Quality of Government salt.

56. The Government salt showed a slight deterioration in quality, the general average percentage of sodium chloride being 93·1 against 93·4 in the previous year. This average was exceeded at Ganjám, Balacheruvu, Vayalur, Karambalam, Calingapatam, Sevandakulam Extension, Kanuparti, Adirampatnam Extension and Pandraka, the salt of the last named factory being particularly good and containing 95·0 per cent. of sodium chloride with no trace of magnesium sulphate. The worst salt produced was that of Chinna Ganjám, the percentage of sodium chloride being only 91·1. The percentage of magnesium salts was higher than in the previous year, 3·3 against 2·9. Due notice is being taken of the neglect of brine tests by the officers of the department.

Quality of Excise salt.

57. There was also a slight deterioration in the quality of excise salt, the general average percentage of sodium chloride being 92·6 against 92·7 in the previous year. In the Arumuganeri, Negapatam, Arasadi, Kudikadu, Neidavasal, Karasa, Manginapudi, Cuddalore, Kuppili, Jagannaikpur, Penuguduru Extension No. II, Pákala, Védáranniyam, Mutturagunádapatnam, Konada, Bimlipatam and Tranquebar factories the percentage was below 92. The salt produced at the Vattanam, Theethandathanam, Sevandakulam, Krishnápatnam, Naupada, Morekolam, Kulasékarapatnam and Kuttanguli factories contained 94 per cent. or more of sodium chloride. The salt of the last named factory was particularly good and contained hardly any impurities. Thirty-five factories showed 2 per cent. or more of magnesium chloride, the worst being Keranur, Karasa, Mutturagunádapatnam and Arumuganeri with 4·0, 4·2, 4·2 and 5·3 per cent., respectively. The average percentage of magnesium sulphate was again 1·0, but that of calcium salts increased from 1·6 to 1·8. Manginapudi, Kuppili and Penuguduru Extension No. II 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 1902 in each Sub-division of the Presidency.

(On pages 42 and 43.)

59. More than half of the 4,514 persons sent for trial came from the following ten circles:—

Circles.	1901. Persons.	1902. Persons.
Cheyur	771	424
Polavaram	129	272
Naupada	82	236
Anakápalle	137	229
Tanjore	468	223
Villupuram	165	195
Tranquebar	208	188
South Trichinopoly	175	179
Tada	365	178
Calingapatam	92	168
Total	2,592	2,292

60. There was a decrease in the number of offences in all the Sub-divisions except Chicacole, Cocanada and Negapatam. The decrease in the Masulipatam Sub-division occurred in the Manginapudi and Nizampatam Circles and is explained to be due to the fact that large tracts of the saline soils were submerged by floods which breached the banks of the Kistna river and the canal bunds in the Manginapudi Circle. The decline in the Nellore Sub-division seems to have been due to lax supervision. The decrease in the Chingleput, Cuddalore and Arcot Sub-divisions is ascribed to the improvement in the condition of the poorer agricultural classes and to the abundant rainfall. Markapur is the only circle in the Bellary Sub-division where salt crime has existed to any extent during the past three years. There was, however, a considerable fall in detection in this circle during the year under report, owing to the destruction of the salt modas which had been reconstructed in some places. Crime is also said to have diminished partly owing to the fact that the poorer classes obtained work in consequence of abundant rainfall, and partly because the Collector issued a circular to all village officials warning them that they would be held responsible for all cases of salt crime committed in their respective villages. The decrease in the Tinnevelly Sub-division occurred chiefly in the Morekolam Circle and is stated to be due to the favourable character of the season, to the opening of the Madura-Pámban Railway which afforded labour to numbers of people, to the deterrent punishments awarded by the magistracy and to the efficient protection of the swamps. In the Trichinopoly Sub-division there was a small increase in the number of cases reported and a large decrease in the number of persons concerned. The decrease in persons occurred chiefly in the North Trichinopoly and Tanjore Circles and was probably due to favourable rains.

The decrease in the Calicut Sub-division was contributed to by all circles except Udipi and is ascribed to the heavy rains of the last two years and to the fact that the owners of saline soils have, at the suggestion of the Land Revenue and departmental officers, in many cases, ploughed them with the object of preventing illicit scrapings for which they might be held responsible. The heavy punishments awarded by the magistracy in some places, and particularly in Kasaragod must also have exercised a deterrent effect. Mention must also be made of the fact that the Moplahs of the Nileshwar range of the Kasaragod Circle, which was formerly one of the most important centres of salt crime, have sworn and kept a vow not to deal in or use contraband salt. It is reported that their example has been followed by the Moplahs of the adjoining villages. A remarkable feature in the year's work of this

Sub-division was the detection of an important case of smuggling in which 71 bags of salt were seized at and near Mangalore, particulars of which have already been reported to Government—*vide* the correspondence ending with G.O, Mis. No. 1996, Revenue, dated 13th August 1902.

In the Chicacole Sub-division the Assistant Commissioner (Mr. Brown) has, by personally patrolling the swamps, induced his subordinates to follow his example with the result that detection has increased. The improvement in detection in the Cocanada Sub-division is marred by the fact that the bulk of the cases were detected on house search. In the Negapatam Sub-division the increase was slight; but in the Adirampatnam Circle there was a considerable falling off which is ascribed to bad work on the part of range officers and to very poor detection by superior officers during the latter half of the year.

Illegal arrests.

61. There were no cases of illegal arrest during the year.

Duration of cases before Inspectors.

62. Of the 37 persons whose cases were undisposed of at the end of 1902, the cases of 7 persons had been pending for less than one month, and those of 30 for more than three months. The general average duration of enquiries was 5·37 days against 6·09 days in the preceding year for ordinary cases. In the following circles, however, the average duration of ordinary cases was more than fifteen days:—

Kanuparti, 21·6 days; Bellary, 27·5 days; and Penukonda, 29·5 days.

In the Kanuparti and Penukonda circles the high average duration was due to the slackness of the Inspectors. The delay in the Bellary Circle was in respect of only one case and was unavoidable.

Classification of offences.

63. Excluding undetected cases and scrapings, the total number of cases reported during the year was 5,160. In 2,120 of these the offence was manufacture of contraband salt (other than saltpetre), 1,387 related to possession of contraband salt-earth, 672 to the possession of earth-salt, and 581 to the possession of spontaneous or swamp salt; the remaining 400 cases were connected with the manufacture of saltpetre, etc.

Acquittals.

64. The percentage of acquittals in cases sent for trial shows an increase from ·8 to 1·5, which is due to a batch of 19 cases detected in the Kilyur village of the Morekolam Circle having been acquitted by the Second-class Magistrate, Paramagudi, who believed that the cases were concocted by the village munsiff.

Pendency of cases before Magistrates.

65. The total number of cases pending before the magistracy at the end of the year was 95 against 130 in the preceding year.

Rewards.

66. The amount granted as rewards was Rs. 14,283–14–1 against Rs. 14,814–9–5 in the previous year.

Assaults on officers.

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

Contraband articles dealt with.

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

Year.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Saltpetre.	Brine.
	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.	MDS. S. T.
1902	(a) 249 14 2¾	214 32 65⅝	75 24 53¼	986 8 18	0 8 0	97 6 42¾
1901	(b) 104 9 33	423 17 38¾	108 12 13¾	1,156 39 65	2 35 53	149 11 62¾

MDS. S. T.
(a) Includes 43 20 35 of educed salt.
(b) Do. 10 32 24 do.

Salt preventive operations in the Pudukkóttai State.
(* On page 44.)

69. The results of the operations of the salt preventive force in the Pudukkóttai State are shown in Appendix N *. There was a decrease in the number of cases and persons dealt with, which is attributed to the special preventive measures adopted. Among other arrangements an experienced officer was specially deputed to watch the frontier of the State where the Kallars, who generally commit offences against the salt laws, reside.

The average duration of cases was five days against six in the previous year, the average incidence of fines Rs. 2–9–0 against Rs. 2–0–5, and the quantity of contraband articles dealt with as follows:—

	1901.			1902.		
	MDS.	S.	T.	MDS.	S.	T.
Salt-earth	43	1	22	32	30	17
Earth-salt	13	34	8	3	26	12
Brine	13	15	16	6	24	15

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

Number of yards worked.

70. There were 136 yards at work at the end of the year including Nelattur Pattapalem in the Krishnapatnam Circle and Srirangapuram in the Karasa Circle, sanctioned in G.Os., R. No. 531, Revenue, dated 9th March 1900, and No. 583, Revenue, dated 9th July 1901, respectively, and the Kapaskudi yard in the Surlá Circle which was opened in September 1902 as a tentative measure.

Extent of operations.
* [On page 46.]

71. The total weight of fish brought to the yards for curing was 1,371,304 maunds or 50,374 tons against 1,878,110 maunds or 68,992 tons in the previous year, a decrease of nearly 27 per cent. contributed mainly by the Calicut Sub-division. The weather was particularly unfavourable on the West Coast, and there was a marked absence of mackerel shoals. In the South Canara district operations were very restricted. This was due to an outbreak of plague which scared away the Ratnagiri fishermen. The decrease in operations in many of the Sub-divisions on the East Coast is ascribed to unfavourable weather, while in the Tinnevelly Sub-division it is attributed to the fact that the fishermen found employment in the railway works which were in progress in Madura and Tinnevelly. There was, however, a slight increase in operations in the Cocanada, Masulipatam and Cuddalore Sub-divisions. The quantities of fish brought to be cured in the yards on the East and the West Coast, respectively, for the last five years are given in the foot-note to Appendix O.*

Proportion of salt issued to fish cured.

72. The proportion of salt issued for each maund of fish varied from 6·72 lb. to 16·31 lb., and the average for the Presidency showed a decrease it being only 10·85 lb. against 11·06 lb. in the previous year. The proportion depends on the method of curing adopted and the nature and size of the fish operated on.

Quantity of cured fish available for local consumption.

73. The actual quantity of cured fish which left the yards in a fit condition for use amounted to 799,357 maunds, and 15,359 maunds were imported from places outside the Presidency, so that the total quantity, available for local consumption and for export, amounted to 814,716 maunds; 631,277 maunds or 77·5 per cent. of this quantity was consumed within the Presidency. The average value per pound of the fish exported was 1 anna 7·2 pies against 1 anna 6·5 pies in the previous year.

74. The aggregate expenditure incurred on account of buildings, establishments and contingencies amounted to Rs. 56,625–7–3 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. 58,545–7–3 or Rs. 2,587–9–3 less than in the previous year. During the year 142,570 maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction; and 71,020 maunds of this and 109,843 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. 1,37,887–10–4, while the receipts were Rs. 1,49,524–12–9. According to the method of calculation in use prior to 1897–98 there was therefore a gain to Government on the operations of the yards of Rs. 11,637–2–5 in the year, and of Rs. 2,17,720–2–8 up to the year. If, however, Rs. 66,000 spent on establishments for gollahs and on the storage of salt, Rs. 57,719 as interest at 5 per cent. on the capital cost of gollahs and works and Rs. 57,719 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. 36,282–2–8.

Financial results.

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 5,105 heaps were stored, of which 1,003 heaps or 19·65 per cent. were stored personally by Inspectors and Assistant Inspectors. Seventy-eight heaps out of the 1,003, or 1·53 per cent. of the total number stored, were tested by Assistant Commissioners—23 by check-weighment and the rest by re-storage.

Check of storage results at sales and by reweighment.

77. Out of the 4,102 heaps stored by Sub-Inspectors, 288 were tested by Inspectors and 656 by Assistant Inspectors as detailed below :—

	Number test-weighed at the time of sales.	Number restored.
By Inspectors	212	76
By Assistant Inspectors	522	134

78. The total number tested during the year by Assistant Commissioners, Inspectors and Assistant Inspectors was thus 1,022, or 19·82 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, Negapatam and Tinnevelly sub-divisions, whose attention has been drawn to the matter.

79. Three hundred and fifty-six heaps out of the 1,022 tested, were tested immediately after storage—118 by Inspectors and 238 by Assistant Inspectors.

80. The number of factories for the manufacture of crude saltpetre increased from 1,747 to 1,854 and the number of refineries from 35 to 38.

The saltpetre industry.

81. The receipts on account of license-fees, fines, etc., amounted to Rs. 4,849–4–0 against Rs. 4,720–8–0, and the expenditure which consists solely of the pay of the officers employed for the supervision of the refineries, amounted to Rs. 5,331–3–11 against Rs. 5,605–15–2.

Receipts and expenditure under saltpetre.

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.

Refined saltpetre and edible salt produced.

(* On page 47.)

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

Educed salt destroyed.

84. The mofussil records of the department are generally reported to be in good order. Search-fees to the extent of Rs. 53–8–0 were collected in the various offices.

Records.

85. From the annual returns received from the local officers, it is observed that the service books of the employés in the department have as a rule been properly maintained.

Service-books.

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

Inventory of valuable stock.

87. The officers of the Department have worked with their usual zeal and efficiency. Among the Assistant Commissioners Mr. C. M. Sherman is deserving of special praise. Of the Officers in charge of circles Messrs. A. H. Kaundinya, J. W. Greatorex, J. W. O'Shaughnessy, A. N. McLeod, J. J. Brindley, C. H. MacBride, P. T. Ramaswami Aiya, M. G. K. Waite, A. C. Oliver, A. E. Marriott, G. E. Johnston, B. W. B. T. Flemyng, V. S. Annaswami Aiyangar, A. J. H. White, R. Srinivasa Aiyangar, P. Narayanaswami Mudaliar and A. J. Mitchell deserve special mention.

Conduct of officers.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 25th August 1903.

(Signed) R. E. HOLLAND,
Acting Secretary to the Commisssioner of
Salt, Abkári and Separate Revenue.

(True Copy.)

(Signed) R. G. A. THOMSON,
Acting Assistant Secretary.

APPENDIX A (*vide* paragraph 7).

STATEMENT showing the sanctioned strength of the establishment as it stood on 31st March 1903.

—	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.		
			Permanent.			Temporary.		Permanent.			Temporary (c).			Permanent.		
	Clerks, accountants, copyists and type-writing clerks.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Strength at the beginning of the year ..	153	156	81	114	(b) 846	10	(b) 78	158	330	1,363	1	18	949	148	370	5,068
Sanctioned during the year	2	..	..	..	19	1	2	5	..	..	..	..	..	5	1	1,821
Abolished during the year	2	..	..	1	1	4	38	4	3	9	..	6	7	..	4	1,804
Strength at the end of the year	(a) 153	(a) 156	81	113	864	7	42	159	327	1,354	1	12	942	153	367	5,085

—	Subordinate Preventive and Tree-tax establishments—*cont*			Subordinate Customs establishments (*d.*)			Subordinate Fish-curing establishments (*d.*)	Subordinate Distillery establishments.			Saltpetre amins—Petty officers.	Abkári establishments in Collectorates and Taluk offices (*d*).		Total strength.	Cost per annum.
	Temporary.														
	Clerks and shroffs.	Petty officers.	Peons.	Superintendents and Assistant Superintendents.	Clerks and shroffs.	Menials.		Clerks.	Petty officers.	Peons.		Clerks.	Menials.		
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
															RS.
Strength at the beginning of the year ..	10	6	233	30	123	357	309	3	8	89	51	262	63	11,387	19,51,424
Sanctioned during the year	..	..	42	..	1	361	101	..	..	3	..	(e) 4	7	2,315	2,74,684
Abolished during the year	9	..	144	..	..	302	98	..	..	3	..	(e) 1	..	2,440	2,42,505
Strength at the end of the year	1	6	131	30	124	356	312	3	8	89	51	265	70	11,262	19,83,603

(*a*) Exclusive of the establishments sanctioned for the Income-tax and Stamp departments of the Board's office.
(*b*) Revised figure.
(*c*) Includes non-continuous service men employed as line guards during the manufacturing season.
(*d*) Inclusive of temporary men also, employed on these duties.
(*e*) These changes are temporary.

APPENDIX B (*vide* paragraph 8).

STATEMENT showing the number of punishments imposed on the officers of the Salt, Abkári and Customs Department of and below the rank of Inspectors during 1902–1903.

Class.	Years.	Strength.	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
Inspectors and Assistant Inspectors.	1902-1903 ..	201	..	4	1	..	..	5	2·5
	1901-1902 ..	205	..	3	..	..	..	3	1·5
Sub-Inspectors ..	1902-1903 ..	906	14	39	9	..	..	62	6·8
	1901-1902 ..	924	10	31	17	..	..	58	6·3
Superintendents, Assistant Superintendents, Clerks and Shroffs.	1902-1903 ..	(*a*) 624	5	8	13	..	3	29	4·6
	1901-1902 ..	(*a*) 626	2	11	9	5	1	28	4·5
Menials	1902-1903 ..	(*a*) 9,196	155	122	362	1,097	1,200	2,936	31·9
	1901-1902 ..	(*a*) 9,307	170	147	369	948	1,371	3,005	32·3
Total ..	1902-1903 ..	(*a*) 10,927	174	173	385	1,097	1,203	3,032	27·7
	1901-1902 ..	(*a*) 11,062	182	192	395	953	1,372	3,094	27·9

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

APPENDIX C (*vide* paragraphs 19 and 20.)

STATEMENT of stocks and issues of salt in the Presidency of Madras in the year 1902–03.

Sub-divisions.	Stock at the beginning of the year including the wastage to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.							
	Government.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand total, Government and Excise.	Government.	Excise.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	555,273	808,609	1,363,882	(a^1)1,137,813	..	55	..	1,137,868	(a) 936,138	8	(b)131,279	1,067,425	2,205,293	(c) 1,694,826	(d)1,874,349	3,569,175
Cocanada	55,286	419,775	475,061	79,356	..	..	..	79,356	(a^2) 580,415	17	(s) 182	580,614	659,970	134,642	1,000,389	1,135,031
Masulipatam	137,763	405,474	543,237	56,781	..	..	(e) 40	56,821	(a^3) 296,410	4	..	296,414	353,235	(g) 195,482	(h) 700,990	896,472
Nellore	820,885*	1,113,781	1,934,666	456,704	..	44	..	456,748	744,862	..	(f) 60	744,922	1,201,670	(i) 1,286,058	(j) 1,850,278	3,136,336
Chingleput	1,589,408	940,952	2,530,360	1,874,127	..	266	(k) 21,388	1,895,781	199,614	..	(l) 37,948	237,562	2,133,343	(m)3,485,324	(n) 1,178,379	4,663,703
Cuddalore	56,161	220,447	276,608	86,471	..	..	..	86,471	632,254	..	(f) 72	632,326	718,797	(o) 154,229	(p) 841,176	995,405
Negapatam	365,334	312,565	677,899	68,600	..	..	..	68,600	609,197	130	(f) 1,182	610,509	679,109	(q) 434,834	(r) 922,174	1,357,008
Tinnevelly	18,245	931,941	950,186	115,083	..	..	(t) 10,650	125,733	1,847,740	188	(f) 62	1,847,990	1,973,723	(u) 146,302	(v) 2,777,607	2,923,909
Total of the East Coast	3,598,355	5,153,544	8,751,899	3,874,935	..	365	32,078	3,907,378	5,846,630	347	170,785	6,017,762	9,925,140	(y)7,531,697	(z)11,145,342	18,677,039
Calicut, Total of the West Coast ..	94,345	..	94,345	..	(w) 265,330	218	(x) 1,308	266,856	..	..	..	..	266,856	361,201	..	361,201
Total of the Presidency	3,692,700	5,153,544	8,846,244	3,874,935	(w) 265,330	583	33,386	4,174,234	5,846,630	347	170,785	6,017,762	10,191,996	7,892,898	11,145,342	19,038,240
Imports—																
Duty-paid	..	..	..	..	..	..	..	..	..	..	..	..	1,205,992	..	..	1,205,992
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,915	..	..	2,915
Grand Total ..	3,692,700	5,153,544	8,846,244	3,874,935	(w) 265,330	583	33,386	4,174,234	5,846,630	347	170,785	6,017,762	11,400,903	7,892,898	11,145,342	20,247,147

* Revised figure.

(a) Includes 16,800 maunds manufactured during the season of 1903, but excludes 28,800 maunds manufactured during the season of 1902.

(b) Includes 21,184 maunds of sifted, 109,895 maunds of crushed salt received in the Naupada factory after special treatment in the Oriental Salt Company's cleaning machinery and 200 maunds of undelivered salt on which duty and cess were refunded.

(c) Includes / (d) Excludes } 1,685 maunds of excise salt forfeited to Government under section 28 of the Madras Salt Act.

(e) Adjustment made to rectify certain error in accounts.

(f) Undelivered quantity on which duty and cess were refunded.

(g) Includes / (h) Excludes } 898 maunds purchased from the excise licensees for fish-curing supply.

(i) Includes / (j) Excludes } 7,684 maunds purchased from the excise licensees for fish-curing supply and 741 maunds of excise salt forfeited to Government under section 28 of the Madras Salt Act.

(k) Includes 21,370 maunds of undelivered salt on which duty and cost price were refunded and 18 maunds confiscated by the Magistrate who tried a theft case at the Sathankuppam fish-curing yard.

(l) Includes 23,262 maunds of sifted and 14,684 maunds of crushed salt received from the Oriental Salt Company's enclosure and 2 maunds on which duty and cess were refunded.

(m) Includes / (n) Excludes } 135 maunds purchased from the excise licensees for fish-curing supply.

(o) Includes / (p) Excludes } 797 maunds purchased from the excise licensees for supply to the fish-curing yards and 10,800 maunds for supply to the French Government.

(q) Includes / (r) Excludes } 900 maunds of excise salt forfeited to Government under paragraph 62 (10) of the Salt Manual for the licensees' failure to store the salt within the stipulated time.

(s) Crushed salt being the result of the operations on the 1901 salt issued for treatment.

(t) Balance of the quantity purchased from the excise licensees for transport to the West Coast, but not transported owing to the lateness of the season.

(u) Includes / (v) Excludes } 2,324 maunds purchased from the excise licensees for fish-curing supply.

(w) From the Tinnevelly sub-division. There is a difference of 274 maunds between this figure and that shown in columns 21 and 27 against the Tinnevelly Sub-Division which is under enquiry.

(x) Includes 1,300 maunds purchased in the local market for supply to the French Government and 8 maunds adjusted to rectify certain errors.

(y) Includes / (z) Excludes } 11,838 maunds purchased from the excise licensees for supply to fish-curing purposes (exclusive of the 178,068 maunds purchased and transported to the west coast), 10,800 maunds for supply to the French Government at Karikal and 3,326 maunds forfeited to Government.

(a^1) Includes 21,600 maunds manufactured during the season of 1903, but excludes 11,400 maunds manufactured during that of 1902.

(a^2) Includes 3,600 maunds manufactured during the season of 1903, but excludes 15,600 maunds manufactured during that of 1902. It also includes 2,032 maunds of crushed and 252 maunds of sifted salt.

APPENDIX C—*cont.*

Statement of stocks and issues of salt in the Presidency of Madras in the year 1902–1903—*cont.*

Sub-divisions.	Expended during the year													Balance including the wastage to be written off.		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	840,171	10,743	..	..	..	43,717	894,631	1,103,418	..	(a) 157,844	43,805	1,305,067	(m)2,199,698	800,195	569,282	1,369,477
Cocanada	9,634	7,121	720	..	..	4,377	21,852	431,767	..	(b) 1,580	22,501	455,848	(n) 477,700	112,790	544,541	657,331
Masulipatam	76,924	1,119	..	..	..	3,464	81,507	170,085	..	(b) 1,266	11,253	182,604	264,111	113,975	518,386	632,361
Nellore	423,258	3,929	..	..	(c) 2	26,229	453,418	747,064	..	(d) 17,404	29,483	793,951	(o) 1,247,369	832,640	1,056,327	1,888,967
Chingleput	1,172,619	3,978	21,682	..	(e) 800	42,710	1,241,789	395,209	17,688	(f) 62,239	28,729	503,865	(p)1,745,654	2,243,535	674,514	2,918,049
Cuddalore	29,602	1,720	32,400	..	(g) 2	1,646	65,370	479,018	..	(b) 15,272	27,571	521,861	(q) 587,231	88,859	319,315	408,174
Negapatam	87,101	4,824	..	..	(h) 59,474	14,883	166,282	585,255	8,846	(i) 34,544	20,555	649,200	(r) 815,482	268,552	272,974	541,526
Tinnevelly	9,322	7,832	..	86,988	..	(j) 2,490	106,632	1,352,607	147,024	(k) 178,118	39,608	1,717,357	(s) 1,823,989	39,670	1,060,250	1,099,920
Total of the East Coast ..	2,648,631	41,266	54,802	86,988	60,278	139,516	3,031,481	5,264,423	173,558	468,267	223,505	6,129,753	9,161,234	4,500,216	5,015,589	9,515,805
Calicut, Total of the West Coast ..	258	139,599	1,300	..	(l) 41	(u) 1,763	142,961	..	..	..	..	..	(t) 142,961	218,240	..	218,240
Total of the Presidency ..	2,648,889	(v)180,865	56,102	86,988	60,319	141,279	3,174,442	5,264,423	173,558	468,267	223,505	6,129,753	9,304,195	4,718,456	5,015,589	9,734,045
Imports—																
Duty paid	..	..	..	..	..	..	..	..	..	..	..	..	1,205,992	..	..	..
Duty bearing	..	..	..	..	..	..	..	..	..	..	..	..	2,915	..	..	..
Grand Total ..	2,648,889	(v)180,865	56,102	86,988	60,319	141,279	3,174,442	5,264,423	173,558	468,267	223,505	6,129,753	10,513,102	4,718,456	5,015,589	9,734,045

(a) Includes 150,988 maunds of salt issued to the Oriental Salt Company for special treatment, 6,855 maunds destroyed and 1 maund issued as sample.

(b) Destroyed.

(c) Damaged by rain during transit to a fish-curing yard.

(d) Destroyed.

(e) Supplied to Messrs. Wilson & Co.'s tannery at Tangal.

(f) Includes 480 maunds issued to the Oriental Salt Company for brine supply, 41,200 maunds for special treatment and the balance destroyed.

(g) Adjustment made to rectify certain error in stock.

(h) Old salt destroyed as being unsaleable.

(i) Includes 34,526 maunds destroyed and 18 maunds short-shipped on which duty and cess were recovered.

(j) Includes 386 maunds of special wastages written off.

(k) Includes 178,068 maunds purchased from the excise licensees and transported to the West Coast and 50 maunds destroyed.

(l) Includes 3 maunds lost during transit on which cost price was recovered from the contractor responsible 33 maunds destroyed as being dirty and 5 maunds of special wastage found in the Blangad fish-curing yard, the cost price of which was recovered.

(m)	Includes	84	maunds supplied to the Jail Department.	
(n)	Do.	300	do.	do.
(o)	Do.	72	do.	do.
(p)	Do.	1,256	do.	do.
(q)	Do.	100	do.	do.
(r)	Do.	416	do.	do.
(s)	Do.	196	do.	do.
(t)	Do.	258	do.	do.

(u) Includes 6 maunds of special wastage observed in the Cannanore fish-curing yard and written off the accounts.

(v) The difference between this figure and the Presidency total in column 5 of Appendix O (and paragraph 74) is due to rounding of figures.

Enclosure 1 to Appendix C (*vide* paragraph 31).

Stocks and issues of salt of all kinds for the five years ending with 1902–1903.

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1898-99	6,583,911	5,899,707	..	12,483,618	1,286,165	5,654,247	1,170,560	8,110,972	7,870,076	11,553,954	1,170,560	20,594,590
1899-00	4,854,034	5,648,320	..	10,502,354	2,432,543	5,156,360	1,219,247	8,808,150	7,286,577	10,804,680	1,219,247	19,310,504
1900-01	3,675,349	5,279,708	..	8,955,057	3,412,753	5,610,485	1,136,360	10,159,598	7,088,102	10,890,193	1,136,360	19,114,655
1901-02	3,597,000	4,742,227	..	8,339,227	3,102,711	6,618,594	1,301,267	11,022,572	6,699,711	11,360,821	1,301,267	19,361,799
1902-03	3,607,463	5,060,627	..	8,668,090	3,907,604	5,848,737	1,208,907	10,965,248	7,515,067	10,909,364	1,208,907	19,633,338

Years.	Issues.						Balance at end of the year, exclusive of wastage not written off within the year.			
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
1898-99	8,378,535	138,655	(a) 468,594	54,577	442,798	9,483,159	4,854,034	5,648,320	..	10,502,354
1899-00	8,605,509	191,985	(c) 161,228	44,224	560,594	9,563,540	3,675,349	5,279,708	..	8,955,057
1900-01	9,060,452	202,239	(d) 100,781	54,070	518,825	9,936,367	3,597,000	4,742,227	..	8,339,227
1901-02	8,984,823	248,876	(e) 45,109	57,576	408,804	9,745,188	(b) 3,607,463	5,060,627	..	(b) 8,668,090
1902-03	7,913,312	180,865	(f) 157,850	56,102	173,558	8,481,687	4,595,327	4,903,568	..	9,498,895

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

(b) Revised figures.

(c) Includes 157,348 maunds destroyed, 6 maunds lost in transit, the value of which was recovered and credited, 2 maunds sent as samples to interior districts, 1,600 maunds issued to Messrs. Wilson & Co. for use at their tannery at Tangal and 2,272 maunds adjusted in the accounts to rectify certain errors in stock.

(d) Includes 100,050 maunds destroyed, 127 maunds lost in transit, the value of which was recovered and credited, 600 maunds issued to Messrs. Wilson & Co. for use in their tannery at Tangal, 1 maund sample sent to the Board's office and 2 maunds stolen at the Mangodu fish-curing yard.

(e) Includes 43,293 maunds destroyed, 1,800 maunds issued to Messrs. Wilson & Co. for use in their tannery at Tangal, 12 maunds lost in transit on which duty was collected and credited and 4 maunds issued as samples.

(f) Includes 157,019 maunds destroyed, 800 maunds issued to Messrs. Wilson & Co. for use in their tannery at Tangal, 5 maunds lost in transit, 5 maunds discovered as wastage in the fish-curing yard on which cost price was recovered, 2 maunds adjusted in the accounts to rectify errors, 18 maunds short-shipped on which duty and cess were recovered and 1 maund issued as sample.

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 1902–1903.

Sub-division.	Port or district of import.	As per manifests from — Ports in the Bombay Presidency.	As per manifests from — Other countries.	Total as per manifests.	Wastage discovered. — Quantity.	Wastage discovered. — Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8
	Duty-paid imports (by sea).						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Chicacole ..	Bimlipatam	41	..	41	..	..	41
Chingleput ..	Madras	188	..	188	..	..	188
Cuddalore ..	Cuddalore	17,998	..	17,998	79	0·44	17,919
Negapatam.	Negapatam	5	..	5	..	..	5
Tinnevelly ..	Tuticorin	46	..	46	..	..	46
Calicut ..	Mangalore (South Canara district).	159,592	..	159,592	3,659	2·29	155,933
	Mulki do. ..	3,096	..	3,096	57	1·84	3,039
	Malpe do. ..	2,335	..	2,335	39	1·67	2,296
	Hangarkotta do. ..	39,235	..	39,235	492	1·25	38,743
	Coondapoor do. ..	23,845	..	23,845	324	1·36	23,521
	Baindur do. ..	7,176	..	7,176	23	0·32	7,153
	Cannanore (Malabar district) ..	73,626	..	73,626	1,072	1·46	72,554
	Tellicherry do. ..	67,510	..	67,510	668	0·99	66,842
	Badagara do. ..	35,782	..	35,782	302	0·84	35,480
	Quilandi do. ..	12,960	..	12,960	110	0·85	12,850
	Calicut do. ..	476,905	..	476,905	2,631	0·55	474,274
	Beypore do. ..	38,167	..	38,167	572	1·50	37,595
	Ponnáni do. ..	259,418	..	259,418	2,561	0·99	256,857
	Cochin do. ..	660	..	660	4	0·61	656
	Total ..	1,200,307	..	1,200,307	12,514	1·04	(d)1,187,793
	Total duty paid ..	1,218,585	..	1,218,585	12,593	1·03	1,205,992
	Duty-bearing imports (by sea).						
Chicacole ..	Vizagapatam	..	(a) 3	3	..	..	3
Cocanada ..	Cocanada	..	(b) 205	205	..	..	205
Chingleput.	Madras	..	(c) 2,660	2,660	..	..	2,660
Tinnevelly ..	Tuticorin	..	(a) 24	24	..	..	24
Calicut ..	Mangalore (South Canara district).	..	(a) 7	7	..	..	7
	Tellicherry	..	(a) 6	6	..	..	6
	Calicut	..	(a) 2	2	..	..	2
	Cochin	..	(a) 8	8	..	..	8
	Total ..	..	2,915	2,915	..	..	(e) 2,915
	Grand Total ..	1,218,585	2,915	1,221,500	12,593	..	1,208,907

(a) From the United Kingdom.

(b) Includes 170 maunds from the United Kingdom *viá* Rangoon and 35 maunds from Germany *viá* Rangoon.

(c) Includes 2,658-31-10 (M. S. T.) from the United Kingdom and 0-29-52 (M. S. T.) from San Francisco.

(d) Includes } 4,412 maunds on which duty was collected, being the excess found in consignments of duty-paid salt
(e) Excludes } imported from the Bombay Presidency.

APPENDIX E (*vide* paragraphs 32 and 33).

STATEMENT showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1902–1903.

Sub-Division	Excise factory	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chicacole.	Naupada ..	..	..	69,808	8,015 7 6	367,307	53,859 10 6	21,210	4,898 2 10	..	..
	Kuppili ..	..	..	..	..	..	..	..	..	97,105	28,093 7 2
	Konada ..	..	..	2,814	182 5 6	1,457	222 12 6	45,803	9,526 7 6	12,584	3,170 2 4
	Bimlipatam	24	1 2 0	..	..	1,607	223 1 0	4,206	880 0 6	114,112	28,569 0 0
	Karasa ..	652	27 13 6	616	38 8 0	4,676	596 12 0	188,858	35,547 9 0	9,017	2,254 4 0
	Total ..	676	28 15 6	73,238	8,236 5 0	375,047	54,902 4 0	260,077	50,852 3 10	232,818	62,086 13 6
Coconada.	Penuguduru ..	422	19 12 6	16,372	1,441 11 6	214,901	29,059 4 0	29,133	5,739 13 0	14,476	3,619 0 0
	Jagannaikpur ..	..	..	10,552	908 2 6	27,936	4,272 5 0	18,436	3,609 5 0	11,168	2,792 0 0
	Mogalturru ..	..	..	644	40 4 0	..	..	60,686	11,392 1 0	12,093	3,023 4 0
	Total ..	422	19 12 6	27,568	2,390 2 0	242,837	33,331 9 0	108,255	20,741 3 0	37,737	9,434 4 0
Masulipatam.	Manginapudi ..	..	..	..	..	37,022	5,784 11 0	40,786	8,757 11 0	8,574	2,143 8 0
	Nizampatam ..	..	..	..	..	83,137	13,097 14 8	1,464	274 8 0	..	..
	Total ..	..	..	..	..	120,159	18,882 9 8	42,250	9,032 3 0	8,574	2,143 8 0
Nellore.	Kanuparti ..	..	..	..	..	13,600	1,950 15 0	..	..	..	..
	Pákala ..	..	..	..	..	294	50 8 6	237,370	48,242 14 0	29,202	7,301 2 0
	Iskapalle ..	640	6 10 8	1,288	143 5 6	51,705	8,042 4 0	1,524	285 12 0	..	..
	Krishnapatnam ..	7,639	242 7 10	50,536	4,554 12 0	279,432	36,386 13 11	..	..	..	..
	Tada ..	..	..	324	35 7 0	6,727	874 5 6	69,842	13,095 6 0	..	..
	Total ..	8,279	249 2 6	52,148	4,733 8 6	351,758	47,304 14 11	308,736	61,624 0 0	29,202	7,301 2 0
Chingleput.	Kattur ..	135	0 11 3	..	..	..	..	10,083	1,890 9 0	..	..
	Attiput ..	..	..	..	..	110	13 12 0	..	..	..	..
	Vallur ..	..	..	..	..	..	..	800	150 0 0	..	..
	Vadasamanjeri ..	..	..	..	..	..	..	..	..	160	40 0 0
	Covelong ..	3,436	35 12 8	..	..	36,294	4,536 12 0	36,828	6,905 4 0	..	..
	Cheyur ..	..	..	1,472	148 14 0	15,703	2,535 0 6	18,820	3,942 15 6	28,554	7,456 5 0
	Chunampet ..	..	..	3,327	299 15 0	76,089	11,135 7 3	34,984	7,437 3 0	4,754	1,188 8 0
	Total ..	3,571	36 7 11	4,799	448 13 0	128,196	18,220 15 9	101,515	20,325 15 6	33,468	8,684 13 0
Cuddalore.	Merkanam ..	..	..	5,803	554 14 6	71,940	9,740 5 10	82,142	16,489 0 4	43,849	10,962 4 0
	Cuddalore ..	..	..	..	..	992	139 2 0	3,620	681 12 0	15,776	4,025 12 0
	Kudikkadu ..	..	..	..	..	..	..	2	0 6 0	3,242	822 2 0
	Manambadi ..	..	..	..	..	..	..	..	..	2,320	652 8 0
	Neidavasal ..	276	1 7 0	110	10 5 0	20,434	2,754 14 0	34,309	6,912 4 0	41,101	10,709 10 0
	Tranquebar ..	101	0 8 5	80	6 0 0	3,000	401 4 0	17,908	3,360 8 0	29,054	7,294 7 0
	Total ..	377	1 15 5	5,993	571 3 6	95,466	13,035 9 10	137,981	27,443 14 4	135,342	34,466 11 0
Negapatam.	Negapatam ..	..	..	..	..	28	3 8 0	2,218	448 6 0	220,116	55,353 5 0
	Védáranniyam ..	10,394	54 2 2	..	..	97,989	15,300 13 1	90	16 14 0	..	..
	Thambikkanalla-vankottai ..	..	..	..	..	234	29 4 0	62,630	11,746 1 0	..	..
	Adirámpatnam ..	..	..	..	..	1,133	141 10 0	63,711	12,029 5 0	560	140 0 0
	Theethandatha-nam ..	..	..	..	..	..	..	3,234	713 0 6	17,556	4,802 12 6
	Vattanam ..	..	..	..	..	1,104	174 1 6	11,113	2,212 13 0	67,273	17,231 9 3
	Total ..	10,394	54 2 2	..	..	100,488	15,649 4 7	142,996	27,166 7 6	305,505	77,527 10 9
Tinnevelly.	Morekolam ..	12	0 1 0	..	..	870	113 1 0	2,068	391 4 0	19,478	4,869 8 0
	Mutturagunáda-patnam.	..	..	..	..	3,388	456 7 0	19,542	3,789 0 0	28,510	7,127 8 0
	Arasadi ..	2,824	64 4 8	62,880	6,442 15 0	3,168	456 5 0	28,150	5,662 7 0	15,288	3,827 0 6
	Karapad ..	6,268	94 13 6	71,376	7,333 15 2	4,742	595 2 8	30,512	6,181 8 6	45,670	11,728 10 10
	Levingepuram ..	..	..	70,990	6,145 12 4	15,594	2,022 13 0	50,740	10,640 14 6	122,312	32,611 8 8
	Sevandakulam ..	6,878	71 13 0	97,222	8,300 3 10	20,770	2,770 11 0	35,138	7,393 8 0	212,415	57,757 3 6
	Káyalpatnam ..	..	..	16,206	1,467 12 0	101,913	12,864 11 0	65,106	13,599 4 0	3,060	765 0 0
	Arumuganéri ..	..	..	..	..	240,031	30,132 13 0	6,212	1,220 15 0	84	21 0 0
	Keranur ..	558	5 13 0	..	..	126,712	16,149 15 6	44,808	9,510 8 0	948	237 0 0
	Kulasékarapat-nam ..	..	..	..	..	3,210	498 7 0	9,484	2,074 10 0	..	..
	Kuttanguli ..	..	..	..	..	..	..	3,724	823 8 8	17,810	4,752 1 10
	Total ..	16,540	236 13 2	318,674	29,690 10 4	520,398	66,060 6 2	295,484	61,287 7 8	465,575	1,23,696 9 4
	Grand Total ..	40,259	627 5 2	482,420	46,070 10 4	1,934,349	2,67,387 9 11	1,397,294	2,78,473 6 10	1,248,221	3,25,341 7 7

Sub-Division	Excise factory	From 5 annas to 5 annas 11 pies.		From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas and upwards.		Total.		Average, 1902–1903.	Average, 1901–1902.
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.		
1	2	13	14	15	16	17	18	19	20	21	22	23	24	25	26
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	A. P.	A. P.
Chicacole.	Naupada ..	..	..	..	..	..	..	..	..	..	..	* 458,325	66,773 4 10	2 3·9	2 1·8
	Kuppili ..	26,951	8,455 4 8	..	..	..	..	..	..	..	..	124,056	36,548 11 10	4 8·5	4 3·6
	Konada ..	..	..	..	..	..	..	..	..	..	..	62,658	13,101 11 10	3 4·1	2 10·4
	Bimlipatam	..	..	..	..	..	..	..	..	..	..	119,949	29,673 3 6	3 11·5	3 11·7
	Karasa ..	..	..	..	..	..	..	25	12 8 0	..	..	† 203,844	38,477 6 6	3 0·2	2 11·1
	Total ..	26,951	3,455 4 8	..	..	..	..	25	12 8 0	..	..	968,832	1,84,574 6 6	3 0·6	2 8·9
Coconada.	Penuguduru ..	..	..	..	..	..	..	..	..	..	..	275,304	39,879 9 0	2 3·8	3 11·5
	Jagannaikpur ..	792	247 8 0	2,022	758 4 0	..	..	..	..	..	..	‡ 70,906	12,587 8 6	2 10·0	4 5·7
	Mogalturru ..	10,354	3,235 10 0	..	..	..	..	..	..	..	..	83,777	17,691 3 0	3 4·5	5 1·7
	Total ..	11,146	3,483 2 0	2,022	758 4 0	..	..	..	..	..	..	429,987	70,158 4 6	2 7·3	4 2·7
Masulipatam.	Manginapudi ..	..	..	..	..	..	..	..	..	..	..	86,382	16,685 14 0	3 1·1	3 5·9
	Nizampatam ..	..	..	..	..	..	..	..	..	..	..	84,601	13,372 6 8	2 6·3	2 6·5
	Total ..	..	..	..	..	..	..	..	..	..	..	170,983	30,058 4 8	2 9·7	3 0·2
Nellore.	Kanuparti ..	..	..	..	..	..	..	..	..	..	..	13,600	1,950 15 0	2 3·5	1 10·0
	Pákala ..	100	32 13 0	..	..	..	..	..	..	..	..	266,966	55,627 5 6	3 4·0	3 4·8
	Iskapalle ..	..	..	..	..	..	..	..	..	..	..	55,157	8,478 0 2	2 5·5	2 4·6
	Krishnapatnam ..	..	..	..	..	..	..	..	..	..	..	337,607	41,184 1 9	1 11·4	2 3·5
	Tada ..	..	..	..	..	..	..	..	..	..	..	76,893	14,005 2 6	2 10·9	2 10·0
	Total ..	100	32 13 0	..	..	..	..	..	..	..	..	750,223	1,21,245 8 11	2 7·0	2 9·9
Chingleput.	Kattur ..	..	..	..	..	..	..	..	..	..	..	10,218	1,891 4 3	2 11·5	3 0·0
	Attiput ..	..	..	..	..	..	..	..	..	..	..	110	13 12 0	2 0·0	2 3·2
	Vallur ..	..	..	..	..	..	..	..	..	..	..	800	150 0 0	3 0·0	3 0·0
	Vadasamanjeri ..	7,838	2,449 6 0	2,032	762 0 0	..	..	..	..	..	..	10,030	3,251 6 0	5 2·2	3 0·0
	Covelong ..	..	..	..	..	..	..	..	..	..	..	§ 76,558	11,477 12 8	2 4·7	2 11·3
	Cheyur ..	334	104 6 0	..	..	..	..	..	..	..	..	64,883	14,187 9 0	3 5·9	2 11·9
	Chunampet ..	..	..	..	..	..	..	..	..	..	..	119,154	20,061 1 3	2 8·3	3 1·2
	Total ..	8,172	2,553 12 0	2,032	762 0 0	..	..	..	..	..	..	281,753	51,032 13 2	2 10·8	2 11·6
Cuddalore.	Merkanam ..	..	..	..	..	..	..	..	..	..	..	202,834	37,746 8 8	2 11·7	2 11·2
	Cuddalore ..	40,132	12,795 12 0	7,084	2,673 10 0	58	25 6 0	..	..	..	..	67,662	20,341 6 6	4 9·7	5 1·7
	Kudikkadu ..	1,302	406 14 0	40	15 0 0	..	..	..	..	..	..	4,586	1,244 6 0	4 4·0	4 11·3
	Manambadi ..	13,639	4,412 6 6	9,864	3,718 11 0	1,444	1,983 3 0	4,252	2,126 0 0	..	..	34,519	12,892 12 6	5 11·7	6 3·6
	Neidavasal ..	9,961	3,112 13 0	..	..	..	..	1,142	571 0 0	..	..	107,333	24,072 5 0	3 7·1	3 6·1
	Tranquebar ..	6,800	2,125 0 0	16,738	6,276 12 0	..	..	..	..	..	..	73,681	19,464 7 5	4 2·7	4 3·2
	Total ..	71,834	22,852 13 6	33,726	12,684 1 0	4,502	2,008 9 0	5,394	2,697 0 0	..	..	490,615	1,15,761 13 7	3 9·3	3 9·9
Negapatam.	Negapatam ..	9,400	2,960 8 0	2,924	1,096 8 0	..	..	..	..	..	..	234,686	59,862 3 0	4 0·9	4 2·1
	Védáranniyam ..	..	..	..	..	..	..	..	..	..	..	108,473	15,371 13 3	2 3·2	2 5·7
	Thambikkanalla-vankottai ..	..	..	..	..	..	..	..	..	..	..	62,864	11,775 5 0	2 11·9	3 0·1
	Adirámpatnam ..	..	..	..	..	..	..	..	..	..	..	65,404	12,310 15 0	3 0·1	3 4·0
	Theethandatha-nam ..	14,692	4,758 4 6	6,712	2,573 14 0	..	..	..	..	..	..	42,194	12,847 15 6	4 10·4	4 6·3
	Vattanam ..	846	264 6 0	162	60 12 0	..	..	..	..	..	..	80,498	19,943 9 9	3 11·5	3 10·5
	Total ..	24,938	7,933 2 6	9,798	3,731 2 0	..	..	..	..	..	..	594,119	1,32,111 13 6	3 6·7	3 8·7
Tinnevelly.	Morekolam ..	8,723	2,725 15 0	..	..	..	..	..	..	..	..	31,151	8,099 13 0	4 1·9	3 6·9
	Mutturagunáda-patnam.	2,412	753 12 0	..	..	..	..	..	..	..	..	53,852	12,126 11 0	3 7·2	3 10·9
	Arasadi ..	440	137 8 0	..	..	..	..	..	..	..	..	112,750	16,590 8 2	2 4·2	2 6·0
	Karapad ..	744	235 6 6	..	..	..	..	..	..	..	..	159,312	26,169 9 2	2 7·5	2 7·7
	Levingepuram ..	19,494	6,291 12 0	970	363 12 0	..	..	..	..	..	..	280,100	58,076 8 6	3 3·8	4 0·8
	Sevandakulam ..	23,855	7,553 8 0	5,714	2,252 15 4	930	406 14 0	..	..	..	..	402,922	86,506 12 8	3 5·2	4 4·2
	Káyalpatnam ..	..	..	..	..	..	..	..	..	..	..	186,285	28,696 11 0	2 5·5	1 10·3
	Arumuganéri ..	..	..	..	..	..	..	..	..	..	..	246,327	31,374 12 0	2 0·4	2 0·8
	Keranur ..	..	..	..	..	..	..	..	..	..	..	173,026	25,903 4 6	2 4·7	2 1·3
	Kulasékarapat-nam ..	..	..	..	..	..	..	..	..	..	..	12,694	2,573 1 0	3 2·9	2 4·0
	Kuttanguli ..	70	22 12 8	..	..	..	..	..	..	..	..	21,604	5,598 7 2	4 1·7	3 6·8
	Total ..	55,738	17,720 10 2	6,684	2,616 11 4	930	406 14 0	..	..	..	..	1,680,023	3,01,716 2 2	2 10·5	2 10·9
	Grand Total ..	198,879	63,081 9 10	54,262	20,552 2 4	5,432	2,415 7 0	5,419	2,709 8 0	..	..	5,366,535	10,06,659 3 0	3 0·0	3 1·7

* Excludes 105,494 maunds for which prices have not been reported. They were removed by the Oriental Salt Company from the Naupada factory on their own account for sale at their depots.
† Do. 29,092 maunds for do. do. do. do. Karasa do. do.
‡ Do. 1,780 maunds for do. do. do. do. Jaganaikpur do. do.
§ Do. 131,278 maunds for do. do. do. do. Covelong do. do.

APPENDIX F (*vide* paragraph 34).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1902–1903.

Government Factories and Extensions.	Year.	Maximum.	Minimum.	Average.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
Ganjám	1902–1903	0 3 0	(a) 0 1 0	0 2 10·9
	1901–1902	0 3 0	0 3 0	0 3 0·0
Surlá	1902–1903	0 3 0	(b) 0 1 0	0 2 11·2
	1901–1902	0 3 0	0 1 0	0 1 8·8
Calingapatam	1902–1903	0 3 0	0 3 0	0 3 0·0
	1901–1902	0 3 0	0 3 0	0 3 0·0
Karasa	1902–1903	0 3 0	0 3 0	0 3 0·0
	1901–1902	0 3 0	0 3 0	0 3 0·0
Balacheruvu	1902–1903	0 3 0	(j) 0 2 0	0 2 6·9
	1901–1902	0 3 0	0 3 0	0 3 0·0
Polavaram	1902–1903	0 3 0	0 3 0	0 3 0·0
	1901–1902	0 3 0	0 3 0	0 3 0·0
Penuguduru	1902–1903	0 3 0	(b) 0 1 0	0 2 10·7
	1901–1902	0 3 0	0 1 0	0 2 11·9
Pandraka	1902–1903	0 2 0	0 2 0	0 2 0·0
	1901–1902	0 2 0	0 2 0	0 2 0·0
Chinna Ganjám	1902–1903	0 3 0	0 3 0	0 3 0·0
	1901–1902	0 3 0	0 3 0	0 3 0·0
Kanuparti	1902–1903	0 2 0	(b) 0 1 0	0 1 9·2
	1901–1902	0 2 0	0 2 0	0 2 0·0
Krishnapatnam	1902–1903	0 2 6	(k) 0 2 0	0 2 0·8
	1901–1902	0 2 6	0 2 6	0 2 6·0
Dugarazpatnam	1902–1903	0 3 0	0 3 0	0 3 0·0
	1901–1902	0 3 0	0 3 0	0 3 0·0
Madras Depôt	1902–1903	(c) 0 3 2	(d) 0 0 3	0 3 0·1
	1901–1902	0 3 0	0 0 3	0 2 7·1
Karambalam	1902–1903	(e) 0 8 10	0 3 0	0 3 6·7
	1901–1902	0 5 0	0 2 1·5	0 3 1·6
Adirámpatnam	1902–1903	0 3 0	(f) 0 1 6	0 2 11·5
	1901–1902	0 3 5	0 2 0	0 2 3·4
Kattumavadi	1902–1903	0 3 0	(h) 0 2 0	0 2 6·4
	1901–1902	0 3 0	0 3 0	0 3 0·0
Manakkudi	1902–1903	(i) 0 2 6	0 2 0	0 2 0·2
	1901–1902	0 3 0	0 2 6	0 2 10·7
Sevandakulam	1902–1903	(g) 0 4 0	0 4 0	0 4 0·0
	1901–1902	0 4 0	0 4 0	0 4 0·0

(a) Price charged for the salt of the Ganjám extension.
(b) Do. for the old Government salt.
(c) Do. for the large grained salt of 1902 sold to a Bangalore merchant.
(d) Do. for the salt sold to the Jail Department.
(e) Price realized at the auction for a portion of the large grained salt of 1901.
(f) Do. for the small grained salt of 1901.
(g) Price charged for the large grained salt sold locally on contract.
(h) Do. for the salt manufactured in 1898 and 1899.
(i) Price at which salt was sold prior to its reduction to 2 annas.
(j) Price charged for the salt manufactured in 1900 and 1901 in the extension.
(k) Do. do do. in 1898.

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 1902–1903.

Districts.	1900–1901.	1901–1902.	1902–1903.
1	2	3	4
1. Ganjám *	12·5	13·1	12·1
2. Vizagapatam	13·2	13·2	13·3
3. Gódávari	12·3	12·5	13·1
4. Kistna	13·2	13·2	13·2
5. Kurnool	10·6	11·0	11·2
6. Bellary	12·9	12·9	12·9
7. Anantapur	11·5	11·8	12·2
8. Cuddapah	12·2	12·2	12·3
9. Nellore	12·8	12·8	12·8
10. Madras	13·1	13·2	13·4
11. Chingleput	13·3	13·3	13·3
12. South Arcot	13·2	13·2	13·2
13. North Arcot	12·1	11·6	12·0
14. Salem	11·0	11·2	11·7
15. Coimbatore	11·3	11·1	11·1
16. Trichinopoly	12·0	11·8	13·3
17. Tanjore N	12·9	13·1	13·4
17. Tanjore V	12·9	13·1	13·4
18. Madura	13·1	13·1	12·8
19. Tinnevelly	14·3	14·0	14·4
20. The Nilgiris	10·3	10·6	10·7
21. Malabar	12·5	12·4	12·9
22. South Canara	12·1	11·9	12·9

N = Negapatam salt. V = Védáranniyam 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 1902–1903.

Districts consigned to	Districts sent from — Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa Territory.	Bombay Presidency.	Cuddapah.	Kurnool.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	29,402	2	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	8,003	444	..	..	..	..	..	..	..	..	..	..	..	..	..
Gódávari	..	62	26,224	1,060	49,128	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	208	52,797	16,000	..	..	..	..	..	..	..	..	..	2
Nellore	..	..	..	4,813	29,647	16	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	89,600	59,976	..	..	..	..	..	..	..	3,726	..
Kurnool	..	..	..	441	83,637	..	..	..	..	..	..	107	50,081	..	3,510
Bellary .. .. .. / Anantapur	..	..	..	200	376	66,844	..	..	..	..	..	7,111	146,348	..	68
Chingleput and Madras ..	..	..	..	..	46,898	88,433	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	55,470	312,844	190	..	..	..	..	..	..	16	..
South Arcot	..	..	..	..	..	280,881	121,621	6,623	..	..	..	..	..	..	..
Salem	..	..	..	..	..	152,846	..	..	..	..	201,755	..	..	..	..
Coimbatore	..	..	..	..	..	201,621	..	17,390	..	27,550	170,154	..	..	..	..
Tanjore	..	..	..	..	..	3,610	990	199,445	..	62,710	..	..	..	..	..
Trichinopoly	..	..	..	..	..	2,672	18,794	109,440	5,099	210,420	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	7,496	457,459	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	190	153,257	..	..	..	..	..
Malabar	..	..	..	..	..	10	..	..	..	..	148,277	..	..	..	..
Central Provinces	171,793	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	659,812	397	1,768	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	1,511	160,504	7,925	7,741	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	58,857	..	..	..	..	941	49,597	405,259	..	..
Bombay Presidency ..	..	..	..	20	..	314	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal.	19,204	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	888,214	905	29,711	219,835	378,681	1,236,665	141,595	332,898	12,785	911,396	521,127	56,815	601,688	3,742	3,580

APPENDIX H—PART I—*cont.*

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1902–1903—*cont.*

Districts consigned to	Districts sent from—*cont.* — Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces.	Lower Provinces of Bengal.	Total.	Deduct salt transmitted — Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.			I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	..	..	..	..	..	..	..	..	7	..	..	29,411	..	..	29,411
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	8,447	..	..	8,447
Gódávari	..	..	..	..	..	..	..	..	..	..	..	76,474	..	..	76,474
Kistna	..	..	..	..	..	..	..	..	..	..	..	69,007	..	..	69,007
Nellore	..	44	8	..	..	..	..	..	..	..	..	34,528	..	..	34,528
Cuddapah	..	7	50	..	..	..	..	..	..	..	..	153,359	16	3,726	149,617
Kurnool	80	1,725	..	..	..	..	..	..	..	..	..	139,581	70	3,510	136,001
Bellary .. .. .. / Anantapur	4,369	23,646	..	..	..	40	98	..	..	..	..	249,100	3,190	28,015	217,895
Chingleput and Madras ..	..	..	..	..	..	..	..	..	..	..	..	135,331	..	..	135,331
North Arcot	..	..	13,364	8	..	..	41	..	..	..	..	381,933	200	13,364	368,369
South Arcot	..	..	..	..	..	..	..	..	..	..	..	409,125	..	..	409,125
Salem	..	..	..	1,756	14,446	..	900	..	..	..	..	371,703	65	1,756	369,882
Coimbatore	..	..	..	..	9,365	3,484	..	..	..	..	..	429,564	14,446	9,365	405,753
Tanjore	..	..	..	..	..	181	..	..	..	..	..	266,936	..	..	266,936
Trichinopoly	..	..	..	..	..	5,690	..	..	..	..	..	352,115	4,403	5,690	342,022
Madura	..	..	..	..	..	650	..	..	..	..	..	465,605	..	..	465,605
Tinnevelly	..	..	..	..	..	7	..	..	..	..	..	153,454	..	..	153,454
Malabar	..	..	..	..	..	41	..	..	..	..	..	148,328	..	..	148,328
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	171,793	..	..	171,793
Orissa	..	..	..	..	..	..	..	..	..	..	..	661,977	7	..	661,970
Nizam's Dominions ..	179	26	..	..	..	..	..	..	..	..	..	177,886	..	..	177,886
Mysore Province	7	894	142	57	..	..	44,260	..	..	..	..	560,014	1,089	44,260	514,715
Bombay Presidency ..	219	9	..	..	..	..	..	..	..	..	..	562	..	..	562
Lower Provinces of Bengal.	..	..	..	..	..	..	..	..	..	..	..	19,204	..	..	19,204
Total ..	4,854	26,351	13,564	1,821	23,811	10,093	45,299	..	7	..	..	5,465,437	23,436	109,686	5,332,315

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

CORRECTED distribution statement.

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent.											
	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay Presidency, Goa, etc.	Mysore Province.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	331,865	4,278	..	..	..	..	..	..	..	..	..	..
Vizagapatam	63,871	582,995	..	..	..	..	..	..	..	..	44	..
Gódávari	468	15,746	437,902	1,060	49,128	..	..	..	..	..	205	..
Kistna	..	..	208	404,314	57,664	..	..	..	..	..	..	..
Nellore	..	..	..	20,338	417,449	16	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	46,898	389,103	..	..	..	..	2,848	..
South Arcot	..	..	..	..	..	280,881	317,851	6,623	..	..	17,919	..
Tanjore	..	..	..	..	..	3,610	1,954	518,447	9,930	62,710	5	..
Madura	..	..	..	..	..	..	..	..	223,518	651,343	..	..
Tinnevelly	..	..	..	..	..	..	..	..	2,374	324,543	70	..
South Canara	..	..	..	..	..	..	..	..	..	..	230,692	..
Malabar	..	..	..	..	..	10	..	..	..	258	584,274	..
Bellary and Anantapur	..	..	..	200	3,484	66,844	..	..	..	..	153,459	98
Cuddapah	..	..	..	..	93,298	59,976	..	..	..	..	..	..
Kurnool	..	..	..	1,120	83,637	651	..	..	..	..	50,188	41
North Arcot	..	..	..	..	64,940	342,686	604	..	..	..	..	..
Salem	..	..	..	..	20	152,846	..	184	..	372	201,755	900
Coimbatore including the Nilgiris	..	..	..	..	..	201,621	..	17,390	..	27,550	170,154	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	2,672	18,794	132,937	15,361	210,420	..	..
Central Provinces	234,994	..	..	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals	689,771	397	1,780	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	1,511	165,512	7,925	7,741	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	324	58,857	..	..	..	..	455,797	..
Bombay Presidency	..	..	..	20	..	314	..	..	..	..	..	..
Lower Provinces of Bengal	19,204	..	..	..	..	..	..	..	..	..	..	..
London	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,340,173	603,416	441,401	592,564	824,767	1,567,828	339,203	675,581	251,183	1,277,196	1,867,410	1,039

Kistna to the Nizam's Dominions.—The Railway figures are 160,504 maunds; to this are added 5,008 maunds declared for Jaggayyapéta, the bulk of which must have gone by road to the Nizam's Dominions.

Nellore to North Arcot.—The Railway figures are 55,470 maunds; to this are added 9,470 maunds declared for North Arcot from the Tada factory.

Nellore to Cuddapah.—The Railway figures are 89,600 maunds; to this are added 3,698 maunds declared for Cuddapah from the Iskapalle factory.

Chingleput and Madras to North Arcot.—The Railway figures are 312,844 maunds; to this are added 22,256 and 7,586 maunds declared for North Arcot from the Cheyur and Chunampet 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.*								*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.	1901-1902.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Total.				Quantity available for consumption within the district.	Resulting consumption per head of the population.
	14	15	16	17	18	19	20	21	22	23	24	25	26
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjám	..	..	..	..	..	..	..	336,143	..	336,143	13·76	362,153	14·82
Vizagapatam	..	..	..	..	..	..	..	646,910	..	646,910	18·15	683,469	19·17
Gódávari	..	..	..	..	..	..	..	504,509	..	504,509	18·03	474,656	16·96
Kistna	..	..	2	..	..	..	..	462,188	..	462,188	17·65	464,711	17·75
Nellore	44	..	..	8	..	..	..	437,855	..	437,855	24·06	306,438	16·84
Chingleput and Madras	..	..	..	..	..	..	..	438,849	..	438,849	19·82	† 324,609	† 14·66
South Arcot	..	..	..	..	..	..	..	623,274	..	623,274	21·82	706,649	24·74
Tanjore	..	..	..	..	..	..	181	596,837	..	596,837	21·87	580,789	21·35
Madura	..	..	..	..	..	..	650	875,511	..	875,511	25·44	828,597	24·08
Tinnevelly	..	..	..	..	..	..	7	326,994	..	326,994	13·06	341,192	13·63
South Canara	..	..	..	..	..	..	..	230,692	..	230,692	16·72	240,111	17·41
Malabar	..	..	..	..	..	..	41	584,583	..	584,583	17·23	674,674	19·89
Bellary and Anantapur	28,015	..	68	..	..	..	40	252,208	31,205	221,003		† 233,864	
Cuddapah	7	3,726	..	50	..	..	..	157,057	12,337	144,720	10·80	186,378	† 13·42
Kurnool	1,805	* 8,595	3,510	..	..	..	..	149,547	3,580	145,967		215,785	
North Arcot	..	16	..	13,364	8	..	..	421,618	13,564	408,054	15·21	419,743	15·64
Salem	..	..	..	..	1,756	14,446	..	372,279	1,821	370,458	13·82	364,931	13·61
Coimbatore including the Nilgiris ..	..	..	..	..	..	9,365	3,484	429,564	23,811	405,753	14·43	418,281	14·87
Trichinopoly including Pudukkóttai	..	..	..	..	..	..	5,690	385,874	10,093	375,781	16·94	367,270	16·55
Central Provinces	..	..	..	..	..	..	..	234,994	..	234,994	..	165,011	..
Orissa including the Tributary Mahals	..	..	..	..	..	..	..	691,948	..	691,948	..	594,682	..
Nizam's Dominions	205	..	..	..	..	..	..	182,894	..	182,894	..	186,147	..
Mysore and Coorg	901	..	..	142	57	..	..	516,078	1,039	515,039	..	† 550,308	..
Bombay Presidency	228	..	..	..	..	..	..	562	..	562	..	335	..
Lower Provinces of Bengal ..	..	..	..	..	..	..	..	19,204	..	19,204	..	21,952	..
London	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	31,205	12,337	3,580	13,564	1,821	23,811	10,093	9,878,172	97,450	9,780,722	..	† 9,712,735	..

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

† Revised figure.

South Arcot to North Arcot.—The Railway figures are 190 maunds; to this are added 306 and 108 maunds declared for North Arcot from the Merkánam and Karambalam factories respectively.

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

Madura to Trichinopoly including Pudukkóttai.—The Railway figures are 5,099 maunds; to this are added 2,34 and 10,028 maunds declared for Trichinopoly and Pudukkóttai from the Vattanam and Theethandathanam factories, respectively.

APPENDIX I (*vide* paragraph 43).

RECEIPTS on account of salt revenue under all heads for 1902–1903.

Sub-divisions, &c.	Received for Government salt sold. For Home and inland consumption. Duty.	Received for Government salt sold. For Home and inland consumption. Cost price.	Received for Government salt sold. To the French Government. Cost price.	Received for Government salt sold. For fish-curing. Cost price.	Customs duty.	Duty on Excise salt.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chicacole	20,53,877	1,53,419	..	6,715	..	25,32,430	20,562	47,67,003
Cocanada	29,316	1,742	96	4,450	308	10,78,650	4,728	11,19,290
Masulipatam	1,58,583	9,452	..	623	..	4,77,328	2,794	6,48,780
Nellore	8,88,348	75,160	..	1,793	..	19,59,057	7,876	29,32,234
Chingleput	25,55,535	2,20,966	7,986	1,555	6,624	14,78,962	14,731	42,86,359
Cuddalore	99,530	8,383	..	873	1	12,62,312	11,174	13,82,273
Arcot	..	..	..	..	..	..	502	502
Bellary	..	..	..	..	..	..	147	147
Negapatam	2,28,066	12,618	..	2,383	..	14,86,481	10,613	17,40,161
Tinnevelly	480	2,316	..	4,129	11	32,68,141	20,080	32,95,157
Trichinopoly	..	..	..	..	..	..	4,663	4,663
Calicut	1,033	246	..	1,27,003	9,709	..	1,416	1,39,407
Madras Town Circle ..	..	..	..	..	..	..	131	131
Total .. 1902–1903 ..	**60,14,768**	**4,84,302**	**8,082**	**1,49,524**	**16,653**	**1,35,43,361**	**99,417**	**2,03,16,107**
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

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

STATEMENT showing particulars of cash and credit collections during the year 1902–1903.

Particulars.	Government salt. Quantity.	Government salt. Duty.	Government salt. Cost price.	Excise salt. Quantity.	Excise salt. Duty.
1	2	3	4	5	6
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	2,648,889	65,54,446	4,84,302	5,282,111	1,31,06,154
Deduct—Value of salt issued during the year on credit for payment of duty ..	2,493,922	61,72,346	..	4,878,822	1,21,03,118
Balance, Cash sales ..	154,967	3,82,100	4,84,302	403,289	10,03,036
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	2,253,067	56,32,668	..	5,016,130	1,25,40,325
Total collections ..	2,408,034	60,14,768	4,84,302	5,419,419	1,35,43,361

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 1902–1903.

Sub-division.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Chicacole	Government	783,430	19,36,840
	Excise	1,017,710	25,24,875
Cocanada	Government	9,056	22,640
	Excise	417,773	10,37,615
Masulipatam	Government	76,908	1,92,270
	Excise	152,226	3,76,680
Nellore	Government	393,884	9,76,952
	Excise	716,537	17,74,874
Chingleput	Government	1,169,677	28,91,831
	Excise	376,013	9,35,254
Cuddalore	Government	22,518	56,295
	Excise	403,803	10,01,342
Negapatam	Government	29,279	72,593
	Excise	539,209	13,38,009
Tinnevelly	Government	9,170	22,925
	Excise	1,255,551	31,14,469
Total ..	Government	2,493,922	61,72,346
	Excise	4,878,822	1,21,03,118
	Grand Total ..	7,372,744	1,82,75,464

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

COMPARATIVE statement showing the net revenue of the Presidency.

Year.	Revenue realized in					
	Madras.	Bombay. On exports by sea.	Bombay. On exports by rail.	Goa on exports by rail.	Calcutta on exports by sea.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.		RS.
1901–1902 ..	1,91,53,623	32,46,190	4,53,205	1,10,202	..	2,29,63,220
1902–1903 ..	2,03,16,107	29,73,255	(c) 4,91,073	(c) 18,045	..	2,37,98,480

Year.	Deduct duty on exports to							Net results.
	Calcutta, Orissa, Rangoon, etc, 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	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1901–1902 ..	(a) 2,76,190	15,25,985	1,33,770	4,45,742	4,12,528	838	27,95,053	2,01,68,167
1902–1903 ..	(b) 44,220	(c) 17,02,935	(c) 1,49,647	(c) 4,44,715	(c) 4,29,482	(c)1,405	27,72,404	2,01,26,076

(*a*) Represents duty on (i) 98,470 maunds exported to Rangoon, (ii) 12,000 maunds to Calcutta and (iii) 6 maunds to Mauritius.

(*b*) Represents duty on 17,688 maunds exported to Rangoon.

(*c*) These figures are worked out on the presumption that the exports in question were at the higher rate of duty, it being impossible to ascertain with certainty which of the consignments landed at particular stations were at the higher rate of duty and which at the lower. As the reduction came into effect towards the close of the year, it is probable that nearly all the exports were at the higher rate of duty.

APPENDIX J (*vide* paragraph 49).

STATEMENT of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1902–1903.

Office.	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant Commissioners, Inspectors, Assistant Inspectors, clerks and servants.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspectors.	Exchange compensation allowance.	Local allowance.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole Sub-division ..	..	..	..	8,400 0 0	553 14 0	22,560 5 9	34,870 12 10	37,576 7 7	1,144 7 9	290 13 11
Cocanada	..	..	..	6,016 2 0	555 5 10	11,402 15 3	17,351 11 3	20,848 9 2	631 8 0	4,066 11 3
Masulipatam	..	..	..	7,514 8 3	527 1 2	11,750 0 0	12,991 11 11	21,406 11 4	469 11 0	..
Nellore	..	..	..	6,759 10 10	..	10,506 7 3	20,023 9 9	24,975 4 10	613 7 8	..
Chingleput	..	..	..	5,760 0 0	553 14 0	18,414 8 3	15,713 2 7	20,750 6 10	537 0 8	1,183 6 1
Cuddalore	..	..	..	8,368 11 3	766 8 3	13,707 15 7	13,748 9 1	25,187 3 6	148 8 0	..
Arcot ,, ..	..	..	..	9,409 0 6	557 9 7	28,277 2 11	8,427 14 10	42,846 6 6	513 0 0	..
Bellary ,, ..	..	..	..	5,978 15 4	553 14 0	5,350 0 0	13,648 7 0	35,432 10 4	296 14 0	28 12 0
Negapatam ,, ..	..	..	..	6,462 0 5	..	17,313 9 2	20,409 3 11	22,692 3 11	478 5 0	381 9 0
Tinnevelly ,, ..	..	..	..	8,509 12 4	..	22,057 10 3	19,923 4 1	27,153 0 6	539 2 10	143 12 1
Trichinopoly ,, ..	..	..	..	7,200 0 0	553 14 0	24,215 1 9	10,295 9 5	41,662 0 0	889 13 0	1,871 13 0
Calicut ,, ..	..	..	..	6,000 0 0	553 14 0	20,649 10 6	23,788 9 9	60,520 4 1	656 14 0	312 13 3
Board's Office .	47,488 9 9	18,356 2 0	..	5,710 15 6	553 14 1	3,814 6 11	3,275 0 0	1,653 5 5	3,172 1 4	..
Deputy Commissioner, Northern Division	..	..	15,600 0 0	..	..	..	..	..	975 0 0	..
Deputy Commissioner, Central Division	..	..	11,392 14 1	..	..	..	..	3 0 0	712 1 0	..
Deputy Commissioner, Southern Division	..	..	16,800 0 0	..	..	..	..	..	1,050 0 0	..
Deputy Commissioner, Abkári ..	..	..	12,904 2 8	..	..	..	1,800 0 0	1,479 14 9	806 9 0	..
Madras Town Circle	..	..	..	..	..	5,850 0 0	2,316 14 7	7,732 12 4	..	..
Northern Distillery Circle ..	..	..	..	..	..	4,841 10 2	7,458 11 8	4,039 9 11	100 0 0	893 12 0
Southern ,, ..	..	..	..	..	..	4,200 0 0	5,161 11 9	3,052 10 10	262 8 0	1,198 4 1
Central ,, ..	..	..	..	..	..	4,333 11 2	6,480 0 0	6,190 0 0	..	900 0 0
Total ..	47,488 9 9	18,356 2 0	56,697 0 9	92,089 12 5	5,729 12 11	2,29,245 2 11	2,37,685 0 5	4,05,202 9 10	13,996 15 3	11,271 10 8

APPENDIX J—*cont.*

Statement of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1902–1903—*cont.*

Office	Establishment of the offices of the Commissioner, Deputy and Assistant Commissioners.		Clerks, Factory, &c., Establishments.					Temporary Establishment.	
	Clerks.	Servants.	Clerks.	Servants.	Saltpetre amins.	Subordinate fish-curing establishments.	Boat establishment.	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.
Chicacole Sub-division	3,320 9 4	643 13 2	15,854 0 1	64,591 11 1	..	6,352 11 7	..	812 8 0	6,330 10 0
Cocanada ,, ...	2,559 8 9	629 1 4	11,911 12 0	31,844 11 11	9 0 0	984 13 2	..	784 10 3	2,532 2 3
Masulipatam ,, ...	2,556 14 5	642 1 10	8,798 8 0	33,556 14 1	430 0 0	1,137 4 0	282 2 4	360 0 0	1,521 11 10
Nellore ,, ...	2,576 2 8	664 6 1	7,207 3 4	38,899 15 9	255 0 7	1,895 8 4	..	..	3,071 5 9
Chingleput ,, ...	2,681 6 11	638 5 7	8,478 14 10	39,504 13 7	..	988 10 6	583 0 0	4,775 7 4	5,971 9 2
Cuddalore ,, ...	2,474 3 8	645 10 1	11,108 14 10	46,890 13 11	..	909 11 1	..	210 14 4	1,543 13 11
Arcot ,, ...	2,215 5 10	635 3 10	13,605 4 10	57,627 14 8	381 0 0	..	..	1,793 13 1	1,300 14 5
Bellary ,, ...	2,232 1 7	631 9 8	10,090 10 0	45,251 2 8	..	..	..	..	..
Negapatam ,, ...	2,713 0 7	601 9 3	10,827 15 7	45,349 10 9	..	1,883 0 6	..	29 8 9	2,723 2 11
Tinnevelly ,, ...	2,632 14 11	662 5 4	9,804 12 7	45,895 2 4	..	2,225 12 11	..	..	2,251 7 7
Trichinopoly ,, ...	2,157 11 10	630 11 4	17,160 9 4	55,177 15 5	4,258 10 1	..	..	..	..
Calicut ,, ...	2,697 3 10	684 11 3	26,978 15 7	1,00,950 15 11	..	8,951 15 9	316 8 0	100 0 0	1,398 5 1
Board's Office	33,168 4 4	3,399 3 6	..	619 15 5	..	..	..	..	341 9 10
Deputy Commissioner, Northern Division	3,535 12 10	890 10 4	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	3,632 7 10	1,000 5 4	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	3,617 6 9	1,059 2 2	..	..	..	..	..	..	..
Deputy Commissioner, Abkári ..	..	623 2 0	14 0 0	..	..	..	..	..	..
Madras Town Circle	..	..	2,947 6 9	4,874 1 0	..	..	..	7 11 10	..
Northern Distillery Circle ..	..	..	248 11 9	2,859 5 0	..	..	..	..	..
Southern ,, ..	..	..	510 0 0	1,888 7 11	..	..	..	..	..
Central ,, ..	..	..	456 15 5	3,171 0 9	..	..	..	..	..
Total ..	74,771 4 1	14,682 0 1	1,56,004 10 11	6,18,954 12 2	5,333 10 8	25,329 7 10	1,181 10 4	8,874 9 7	28,986 12 9

APPENDIX J—*cont.*

Statement of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1902–1903—*cont.*

Office.	Travelling allowance.	Supplies, Services and Contingencies.							
		Rewards.	Purchase, repair and carriage of tents.	Petty construction and repairs.	Postal charges.	Telegraph charges.	Tour charges.	Office expenses.	Miscellaneous.
	21	22	23	24	25	26	27	28	29
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole sub-division	11,958 15 5	7,237 3 0	721 12 4	9,995 1 6	3,077 13 9	46 7 0	1,230 4 3	829 12 5	5,822 4 0
Cocanada ,, ...	7,133 14 3	8,400 4 2	785 9 7	4,550 3 7	2,223 2 3	36 0 0	752 3 5	401 10 1	2,493 6 9
Masulipatam ,, ...	6,408 11 9	2,620 12 10	739 7 11	3,028 2 11	1,731 3 7	20 2 0	935 1 8	311 9 0	246 11 1
Nellore ,, ...	7,495 13 4	5,579 9 2	548 8 1	11,574 7 8	2,593 14 6	72 4 0	673 2 5	660 15 1	2,775 0 3
Chingleput ,, ...	4,516 0 0	2,743 7 5	268 8 7	11,010 6 11	1,393 14 1	12 8 3	465 14 0	752 11 9	13,601 4 3
Cuddalore ,, ...	5,479 9 2	4,739 7 1	469 8 7	7,953 14 11	2,910 5 7	48 3 0	424 0 8	724 15 7	3,193 12 4
Arcot ,, ...	13,400 10 3	13,262 11 11	996 9 6	406 13 2	4,229 12 9	36 12 0	1,272 8 10	236 12 1	1,117 5 1
Bellary ,, ...	8,515 10 0	2,907 14 0	958 3 4	653 6 9	2,946 11 9	24 12 0	1,084 5 9	144 15 2	1,295 0 6
Negapatam ,, ...	7,146 12 0	3,464 0 0	605 4 4	6,826 8 3	2,379 3 6	36 3 0	582 5 0	1,007 2 2	5,686 9 1
Tinnevelly ,, ...	7,157 0 9	5,149 6 0	637 14 3	11,141 2 8	2,383 11 3	76 7 0	844 11 11	1,152 14 8	6,370 8 1
Trichinopoly ,, ...	13,399 12 1	16,098 15 10	1,217 9 1	1,294 3 5	2,927 3 9	50 3 0	1,147 15 11	159 11 5	1,598 3 5
Calicut ,, ...	17,931 1 5	22,489 10 5	1,060 11 10	8,187 11 1	6,087 5 6	348 11 0	1,947 1 11	584 11 4	11,191 7 8
Board's Office	1,734 5 9	..	7,559 0 0	35 8 0	2,617 9 6	310 0 0	718 0 5	2,465 15 10	57,744 15 0
Deputy Commissioner, Northern division	2,194 8 9	..	136 10 10	..	287 4 0	29 11 0	414 2 7	81 1 11	454 3 9
Deputy Commissioner, Central division	2,080 12 3	..	120 11 2	..	303 14 6	31 4 0	293 13 9	33 13 3	47 1 6
Deputy Commissioner, Southern division	2,275 11 6	..	159 1 11	..	870 13 0	70 2 0	362 13 5	33 15 11	178 8 6
Deputy Commissioner, Abkári ..	2,016 8 9	..	..	..	51 0 6	6 9 0	135 6 0	15 1 9	140 6 7
Madras Town Circle ..	1,911 15 9	842 0 0	6 11 8	..	121 6 6	3 9 0	12 9 6	47 0 3	828 10 2
Northern Distillery Circle ..	3,081 10 0	..	..	..	496 7 6	9 0 0	126 7 0	3 4 0	350 11 2
Southern ,, ..	2,522 5 0	..	..	1,153 9 4	397 9 3	17 2 0	523 7 8	242 11 10	1,263 12 10
Central ,, ..	2,080 4 6	..	..	..	849 0 6	1 0 0	134 10 2	6 11 0	356 6 11
Total ..	1,30,442 0 8	95,535 5 10	17,091 15 0	77,811 4 2	40,879 7 6	1,286 13 3	14,081 2 3	9,847 8 6	1,16,756 4 11

APPENDIX J—*cont.*

Statement of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1902–1903—*cont.*

Office.	Salt Purchase and Freight. Charges for conveying salt to French Government and to fish-curing yards.	Purchase of salt manufacturer's share.	Purchase of salt for fish-curing purposes.	Conveying and storing salt.	Petty works for manufacture and storage of salt. Government manufacture.	Petty works for manufacture and storage of salt. Excise licensees' works.	Sundry miscellaneous charges.	Total.
	30	31	32	33	34	35	36	37
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole Sub-Division ..	737 8 10	1,28,916 14 0	21 11 1	5,216 8 9	10,664 9 3	3,479 1 10	2,993 0 4	3,96,251 12 10
Cocanada ,, ..	1,118 1 1	7,756 15 2	..	856 7 1	260 8 6	1,149 4 9	..	1,50,046 5 1
Masulipatam ,, ..	95 12 3	3,092 7 8	28 10 0	388 4 10	2,116 9 5	1,313 13 3	20 12 3	1,27,043 8 7
Nellore ,, ..	350 5 4	39,107 2 4	388 2 1	3,688 9 9	1,466 12 8	2,350 1 0	303 9 10	1,97,176 8 4
Chingleput ,, ..	— 524 3 5	1,89,506 8 9	— 44 1 5	79,498 3 11	8,882 11 1	4,499 11 10	303 5 5	4,43,421 9 9
Cuddalore ,, ..	5,214 3 0	8,920 0 7	268 7 0	510 6 3	129 3 3	1,682 12 2	667 13 5	1,69,048 4 1
Arcot ,, ..	..	..	..	..	..	..	..	2,02,550 10 7
Bellary ,, ..	..	..	..	..	..	..	..	1,38,025 15 10
Negapatam ,, ..	359 14 4	6,055 5 10	..	1,128 10 8	883 0 10	2,861 13 10	161 11 2	1,71,049 7 9
Tinnevelly ,, ..	66,367 2 0	11,952 6 8	19,041 6 2	949 2 9	800 1 1	3,640 0 0	26 11 2	2,79,489 12 2
Trichinopoly ,, ..	..	..	..	..	..	..	..	2,03,967 11 1
Calicut .. ,, ..	23,571 1 0	..	..	11 9 2	1,705 1 6	..	53 11 8	3,49,680 12 6
Board's office	..	..	..	..	..	..	..	1,94,738 14 7
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	24,599 2 0
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	19,652 2 8
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	26,477 11 2
Deputy Commissioner, Abkári.	..	..	..	..	..	..	..	19,992 13 0
Madras Town Circle	..	..	..	..	..	..	..	27 502 13 4
Northern Distillery Circle ..	..	..	..	..	..	..	..	24,509 4 2
Southern ,, ..	..	..	..	..	..	..	..	22,394 4 6
Central ,, ..	..	..	..	..	..	..	..	24,959 12 5
Total ..	97,289 12 5	3,95,307 13 0	19,704 2 11	92,247 15 2	26,905 9 7	20,976 10 8	4,530 11 3	32,12,579 4 5

Deduct—

(i) Amount debitable to 7. Excise ..	9,71,133 2 7
(ii) Do. do. to 9. Customs ..	1,27,780 10 10
Total ..	1,098,913 13 5
Net debitable to Salt ..	2,113,665 7 0

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

COMPARATIVE statement of expenditure incurred in the Salt, Abkári and Customs Department, during the years 1901–1902 and 1902–1903.

Items.	1901–1902.	1902–1903.
Establishments.	RS.	RS.
Permanent	19,93,900	20,08,290
Temporary	37,335	37,861
Allowances.		
Travelling allowance	1,37,195	1,30,442
House-rent allowance	5,746	5,730
Supplies and Services and Contingencies.		
Rewards	92,184	95,535
Purchase, repair and carriage of tents	16,023	17,092
Works for revenue and general purposes ...	1,12,552	77,811
Postage charges	40,864	40,879
Telegram charges	1,790	1,287
Tour charges	15,089	14,081
Office expenses and miscellaneous	1,57,632	1,26,604
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	89,671	97,290
Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt	3,03,228	3,95,308
Purchase of salt for fish-curing purposes ...	5,943	19,704
Conveying and storing salt	79,668	92,248
Works for manufacture and storage of salt— Government	44,318	26,909
Works executed by Government on behalf of Excise licensees	21,236	20,977
Miscellaneous	4,328	4,531
Total ...	31,58,702	32,12,579
Increase ...	53,877	

APPENDIX K (*vide* paragraph 51).

STATEMENT of expenditure upon works in the Salt, Abkári and Customs Department in the Madras Presidency for the year 1902–1903.

Classification.	Chicacole Sub-division.	Cocanada Sub-division.	Masulipatam Sub-division.	Nellore Sub-division.	Chingleput Sub-division.	Cuddalore Sub-division.	Negapatam Sub-division.	Tinnevelly Sub-division.	Calicut Sub-division.	Bellary Sub-division.	Arcot Sub-division.	Trichinopoly Sub-division.	Southern Distillery Circle.	Central Office.	Total.
1	2	3	4	5	6	7	8	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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.															
A.—Roads, including compensation.															
New works	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Repairs	1,212 15 5	116 10 8	12 15 8	1,206 7 1	826 6 10	474 13 9	250 3 9	3,684 8 5	..	..	..	..	..	..	7,815 1 7
Total, Roads including compensation ..	1,242 15 5	116 10 8	12 15 8	1,206 7 1	826 6 10	474 13 9	250 3 9	3,684 8 5	..	..	..	..	..	..	7,815 1 7
B.—Other Works.															
New Works. Compensation	23 4 7	1 15 3	..	..	122 7 7	4 7 9	36 10 11	..	224 12 11	200 8 2	..	640 11 4	..	..	1,254 14 6
New Works. Protective works, such as hedges, &c.	154 0 5	30 15 0	178 11 5	145 6 4	162 9 7	..	233 2 6	126 10 0	..	..	..	..	..	..	1,031 7 3
New Works. Offices and lines	807 3 4	257 4 10	31 11 3	617 13 3	1,263 8 4	3,034 0 1	639 5 6	3,273 12 5	969 0 9	217 0 4	74 3 3	448 11 7	..	..	11,633 10 11
New Works. Boats	..	..	..	..	445 9 11	1 12 0	263 5 7	..	650 0 0	..	..	..	..	..	1,360 11 6
New Works. Other works for public convenience	223 4 11	..	..	..	..	..	..	..	..	..	..	..	..	..	223 4 11
New Works. Sundry works	..	..	222 7 9	227 2 10	17 14 9	133 10 3	63 7 0	130 4 0	1,243 14 0	..	16 10 3	..	..	..	2,055 6 10
Total, New Works ..	1,207 13 3	290 3 1	432 14 5	990 6 5	2,012 2 2	3,173 14 1	1,235 15 6	3,530 10 5	3,087 11 8	417 8 6	90 13 6	1,089 6 11	..	..	17,559 7 11
Repairs. Protective works, such as hedges, &c.	2,125 8 7	1,383 0 8	1,045 13 4	3,210 15 9	3,708 6 6	920 11 11	1,378 15 7	633 9 6	712 15 2	..	..	..	..	..	15,120 1 0
Repairs. Offices and lines	4,293 11 10	2,648 8 6	1,041 4 6	4,952 2 2	* 3,929 5 4	3,102 11 9	3,371 15 4	2,949 15 10	2,176 8 11	235 14 3	272 15 5	204 12 6	..	136 12 0	29,316 10 4
Repairs. Boats	6 6 4	85 0 10	111 10 7	752 6 6	† 182 9 5	7 0 0	51 3 2	56 13 0	[illegible]3 6 4	..	..	..	..	44 8 0	1,351 0 2
Repairs. Other works for public convenience	18 5 11	..	..	81 4 7	..	..	..	..	..	..	..	..	..	..	99 10 6
Repairs. Sundry works	1,100 4 2	26 11 10	383 8 5	380 13 2	205 12 8	274 11 5	538 2 11	285 9 6	2,157 1 0	..	43 0 3	..	1,153 9 4	..	6,549 4 8
Total, Repairs ..	7,514 4 10	4,143 5 10	2,582 4 10	9,377 10 2	8,026 1 11	4,305 3 1	5,340 5 0	3,925 15 10	5,099 15 5	235 14 3	315 15 8	204 12 6	1,153 9 4	181 4 0	52,436 10 8
Total, Other Works ..	8,752 2 1	4,433 8 11	3,015 3 3	10,368 0 7	10,038 4 1	7,479 1 2	6,576 4 6	7,456 10 3	8,187 11 1	653 6 9	406 13 2	1,294 3 5	1,153 9 4	181 4 0	69,996 2 7
Total, Works for Revenue and General purposes	9,995 1 6	4,550 3 7	3,028 2 11	11,574 7 8	10,864 10 11	7,953 14 11	6,826 8 3	11,141 2 8	8,187 11 1	653 6 9	406 13 2	1,294 3 5	1,153 9 4	181 4 0	77,811 4 2
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.															
New Works. Compensation	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, &c. ..	554 2 7	..	..	..	2 1 1	..	..	..	..	..	..	..	..	..	556 3 8
New Works. Platforms and drying grounds ..	94 9 4	..	..	..	105 15 5	..	..	..	..	..	..	..	..	..	200 8 9
New Works. Protective works	84 15 10	..	..	..	..	..	..	..	..	..	..	..	..	..	84 15 10
New Works. Store-sheds and gollahs ..	63 7 6	..	..	..	..	..	41 7 7	228 12 1	893 1 8	..	..	..	..	..	1,226 12 10
New Works. Sundry works	14 12 0	..	..	..	..	..	..	..	..	..	..	..	..	..	14 12 0
Total, New Works ..	811 15 3	..	..	..	108 0 6	..	41 7 7	228 12 1	893 1 8	..	..	..	..	..	2,083 5 1
Repairs. Irrigation channels (brine-supply) including opening bars, &c. ..	7,110 3 6	..	..	..	6,378 9 10	..	15 4 0	473 14 1	..	..	..	..	..	..	13,977 15 5
Repairs. Platforms and drying grounds ..	893 2 7	60 10 6	118 2 11	1,008 14 5	1,315 7 6	..	589 8 1	..	..	..	..	..	..	..	3,985 14 0
Repairs. Protective works	1,397 10 5	..	1,875 0 4	..	861 10 8	32 3 0	...	..	..	..	..	..	..	..	4,166 8 5
Repairs. Store-sheds and gollahs ..	309 3 3	199 14 0	71 9 6	457 14 3	181 12 2	97 0 3	236 13 2	70 3 9	811 15 10	..	..	..	..	..	2,436 6 2
Repairs. Sundry works	142 6 3	..	51 12 8	..	37 2 5	..	..	27 3 2	..	..	..	..	..	..	258 8 6
Total, Repairs ..	9,852 10 0	260 8 6	2,116 9 5	1,466 12 8	8,774 10 7	129 3 3	841 9 3	571 5 0	811 15 10	..	..	..	..	..	24,825 4 6
Total, Works for the manufacture and storage of salt	10,664 9 3	260 8 6	2,116 9 5	1,466 12 8	8,882 11 1	129 3 3	883 0 10	800 1 1	1,705 1 6	..	..	..	..	..	26,908 9 7
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.															
Works for general purposes	136 2 10	293 2 9	..	164 9 1	..	33 4 3	144 5 5	820 12 5	..	..	..	..	..	..	1,592 4 9
Works for manufacture and storage of salt	3,342 15 0	856 2 0	1,313 13 3	2,185 7 11	4,499 11 10	1,649 7 11	2,717 8 5	2,819 3 7	..	..	..	..	..	..	19,384 5 11
Total, Excise Works ..	3,479 1 10	1,149 4 9	1,313 13 3	2,350 1 0	4,499 11 10	1,682 12 2	2,861 13 10	3,640 0 0	..	..	..	..	..	..	20,976 10 8
Grand Total ..	24,138 12 7	5,960 0 10	6,458 9 7	15,391 5 4	24,247 1 10	9,765 14 4	10,571 6 11	15,581 3 9	9,892 12 7	653 6 9	406 13 2	1,294 3 5	1,153 9 4	181 4 0	1,25,696 8 5

* Excludes Rs. 101-4-0 included in the amount shown against Central office.
† „ „ 44-8-0 shown against Central office.

Table showing the expenditure on works for the five years ending with 1902–1903.

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.	Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.		RS.	RS.	RS.
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	63,974	1,82,739	1902–1903	79,404	46,293	1,25,697
1900–1901	1,17,929	52,395	1,70,324				

APPENDIX L (*vide* paragraph 54).

STATEMENT showing the calculation of cost of salt per maund in the Government factories and extensions of the Madras Presidency.

Items.	Ganjám.	Surla.	Calingapatam.	Karasa.	Balacheruvu.	Penuguduru extension No. I.	Chinna Ganjam.	Kanuparti.
1	2	3	4	5	6	7	8	9
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured ..	622,452	264,489	98,844	86,960	52,908	79,356	315,368	119,014
Gain by weighment	10	13	32	..	..	..	44	..
Miscellaneous	..	..	..	..	..	..	..	..
Total ..	622,462	264,502	98,876	86,960	52,908	79,356	315,412	119,014
Deduct—wastage ..	28,620	4,181	6,372	628	1,651	1,234	17,371	2,211
Net quantity ..	593,842	260,321	92,504	86,332	51,257	78,122	298,041	116,863
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	1,528 10 9	522 13 0	258 12 0	173 7 0	216 10 0	166 0 0	233 12 6	102 11 2
Land and village cess	165 11 9	54 6 8	27 12 8	18 15 7	23 11 7	18 2 6	25 9 1	11 3 8
Payment to manufacturers ..	68,080 11 0	26,448 14 4	9,884 6 5	8,696 0 0	5,511 4 0	7,935 9 7	28,251 11 6	11,157 9 0
Works for salt manufacture and storage. Interest ..	2,787 12 7	1,535 3 8	1,986 12 0	172 8 8	901 9 8	144 3 6	866 3 0	786 3 1
Works for salt manufacture and storage. Repairs ..	6,846 11 11	880 12 2	1,461 13 1	71 14 3	136 6 10	82 15 3	594 9 4	339 1 6
Conveying and storing salt	1,917 14 0	1,526 13 11	999 0 10	401 8 5	182 14 10	844 0 7	1,207 0 2	1,668 12 10
Net miscellaneous expenditure on other heads, including salt-weighing machines	133 15 8	127 13 2	27 10 0	180 12 10	40 8 4	11 15 3	69 5 3	59 7 6
Total ..	81,461 7 8	31,096 12 11	14,646 3 0	9,715 2 9	7,013 1 3	9,202 14 8	31,248 2 10	14,125 0 9
Cost per maund of net quantity above shown as brought into store	0 2 2·3	0 1 10·9	0 2 6·4	0 1 9·6	0 2 2·2	0 1 10·6	0 1 8·1	0 1 11·2
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Number of maunds of salt sold ..	543,600	111,700	121,054	9,284	22,021	9,634	345,555	43,652
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A. Cost of the same	74,461 14 0	13,322 8 10	19,166 14 1	1,044 7 2	3,004 15 2	1,134 0 0	36,175 4 7	5,274 9 10
	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.	Y. M. D.
B. Average period of storage of the same.	1 1 22	2 4 12	0 9 24	9 4 11	2 4 24	1 5 7	1 1 10	3 10 12
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
C. Interest on cost at 4 per cent. ..	3,408 11 2	1,261 3 2	626 1 10	391 3 3	288 7 7	65 2 3	1,607 12 7	815 12 10
Total cost of salt sold (A and C).	77,870 9 2	14,583 12 0	19,792 15 11	1,435 10 5	3,293 6 9	1,199 2 3	37,783 1 2	6,090 6 8
Cost per maund of salt sold	0 2 3·5	0 2 1·0	0 2 7·4	0 2 5·6	0 2 4·6	0 1 11·9	0 1 9	0 2 2·7

APPENDIX L (*vide* paragraph 54)—*cont.*

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

Items.	Dugarazpatnam.	Kattur.	Vayalur.	Attiput.	Vallur.	Karambalam (Merkanam extension).	Adirámpatnam extension.	Manakkudi.	Sevandakulam extension.
	10	11	12	13	14	15	16	17	18
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured	22,322	299,981	408,190	731,920	434,036	86,471	29,408	39,192	114,923
Gain by weighment	..	..	..	..	..	..	..	..	..
Miscellaneous	..	..	..	..	..	..	..	..	..
Total ..	22,322	299,981	408,190	731,920	434,036	86,471	29,408	39,192	114,923
Deduct—wastage ..	1,352	..	..	..	..	..	1,189	1,801	1,572
Net quantity ..	20,970	299,981	408,190	731,920	434,036	86,471	28,219	37,391	113,351
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land assessment	35 4 0	353 1 0	596 15 0	1,254 13 0	839 9 0	198 10 7	52 13 0	83 3 0	10 15 8
Land and village cess	3 13 2	38 9 11	65 4 7	137 3 11	91 13 3	..	5 12 5	5 3 2	..
Payment to manufacturers	1,767 2 6	32,810 6 9	44,645 12 6	80,053 12 0	47,472 11 0	8,917 5 2	2,603 13 4	3,470 2 0	11,851 6 11
Works for salt manufacture and storage. Interest ..	136 6 4	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
Works for salt manufacture and storage. Repairs ..	81 2 8	677 11 10	2,227 9 11	2,641 11 1	1,813 7 3	..	203 12 2	15 4 0	569 9 10
Conveying and storing salt	93 0 2	13,940 13 7	17,866 4 3	30,111 4 4	17,631 13 10	699 9 6	..	316 5 10	1,094 7 1
Net miscellaneous expenditure on other heads, including salt-weighing machines	10 8 0	..	..	..	..	743 0 2	217 11 5	179 6 8	10 5 0
Total ..	2,127 4 10	49,315 14 10	68,972 11 2	1,16,759 1 3	70,747 8 6	10,914 0 4	3,449 7 2	4,415 12 7	14,355 8 3
Cost per maund of net quantity above shown as brought into store	0 1 7·4	0 2 7·5	0 2 8·4	0 2 6·6	0 2 7·3	0 2 0·2	0 1 11·4	0 1 10·6	0 2 0·3
	I. MDS.					I. MDS.	I. MDS.	I. MDS.	
Number of maunds of salt sold	19,374	No regular sales.				51,102	10,294	43,500	No regular sales.
	RS. A. P.					RS. A. P.	RS. A. P.	RS. A. P.	
A. Cost of the same	1,957 9 3					6,440 15 8	1,254 9 3	5,120 5 0	
	Y. M. D.					Y. M. D.	Y. M. D.	Y. M. D.	
B. Average period of storage of the same.	1 6 0					1 4 25	1 7 21	1 3 8	
	RS. A. P.					RS. A. P.	RS. A. P.	RS. A. P.	
C. Interest on cost at 4 per cent. ..	117 7 3					361 6 6	82 6 2	246 10 0	
Total cost of salt sold (A and C) ..	2,075 0 6					6,802 6 2	1,336 15 5	5,366 15 0	
Cost per maund of salt sold	0 1 8·5					0 2 1·5	0 2 0·9	0 1 11·7	

APPENDIX M (*vide* paragraph 58).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1902.

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 ..	3,771	1,244	48	50	85	86	1	1
Cocanada ..	614	405	24	25	44	44	2	3
Masulipatam	106	69	5	6	5	5	2	2
Nellore ..	592	298	13	13	15	15	2	2
Chingleput	921	722	17	17	12	12	..	..
Bellary ..	59	58	7	7	..	..	..	..
Arcot ..	189	174	13	13	38	40	..	..
Cuddalore ..	1,039	778	57	57	41	41	8	8
Negapatam	459	201	6	6	10	10	1	1
Tinnevelly	285	177	..	..	1	1	..	..
Trichinopoly	1,663	734	25	25	24	24	..	..
Calicut ..	1,041	384	19	19	67	67	..	..
Madras Town Circle	1	1	..	..	..	..	..	..
Total .. 1902 ..	**10,740**	**5,245**	**234**	**238**	**342**	**345**	**16**	**17**
Total .. 1901 ..	12,069	6,573	324	350	321	322	36	38

Sub-divisions.	Disposal by Officers of the Department—*cont.* Released by department—*cont.* IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	10	11	12	13	14	15	16	17
Chicacole ..	5	7	139	144	1,086	1,092	1,225	1,236
Cocanada ..	5	6	75	78	310	323	385	401
Masulipatam	5	12	17	25	44	44	61	69
Nellore ..	5	6	35	36	244	247	279	283
Chingleput	4	4	33	33	669	671	702	704
Bellary ..	2	2	9	9	46	48	55	57
Arcot ..	7	9	58	62	106	109	164	171
Cuddalore	15	15	121	121	652	654	773	775
Negapatam	3	3	20	20	180	180	200	200
Tinnevelly	1	1	2	2	174	175	176	177
Trichinopoly	2	2	51	51	676	679	727	730
Calicut ..	4	4	90	90	282	292	372	382
Madras Town Circle	1	1	1	1	..	..	1	1
Total .. 1902 ..	**59**	**72**	**651**	**672**	**4,469**	**4,514**	**5,120**	**5,186**
Total .. 1901 ..	86	99	767	809	5,630	5,667	6,397	6,476

APPENDIX M—*cont.*

Statement of offences against the Salt laws in the Madras Presidency in the year 1902—*cont.*

Sub-divisions	Disposal by Officers of the Department—*cont.* Un-detected scrapings of salt-earth registered from 1st October 1901 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 ..	1,884	(a) 3,156	1,236	615	8
Cocanada ..	170	(b) 566	(b) 402	48	3
Masulipatam	45	106	69	..	..
Nellore ..	280	(c) 580	(c) 294	12	4
Chingleput	192	(e) 897	(e) 705	24	17
Bellary ..	..	(g) 59	(g) 58	..	..
Arcot ..	15	(i) 187	(i) 173	2	1
Cuddalore ..	241	(j) 1,032	(j) 777	7	1
Negapatam	250	(k) 452	(k) 201	7	..
Tinnevelly	101	277	177	8	..
Trichinopoly	915	(l) 1,655	(l) 731	8	3
Calicut ..	658	(m) 1,037	(m) 384	4	..
Madras Town Circle	..	1	1	..	..
Total .. 1902 ..	**4,751**	**10,005**	**5,208**	**735**	**37**
Total .. 1901 ..	(p)1,959	(p) 11,537	6,516	(p) 532	57

Sub-divisions.	Disposal by the Magistracy. Pending trial on 1st January 1902, and sent up for trial up to 31st December 1902.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1902.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	23	24	25	26	27	28	29	30
Chicacole	1,103	1,110	1,023	1,028	8	9	72	73
Cocanada	313	327	310	320	2	6	1	1
Masulipatam	44	44	40	40	4	4	..	..
Nellore ..	291	294	268	271	4	4	(d) 9	(d) 9
Chingleput	687	689	673	675	8	8	(f) 4	(f) 4
Bellary ..	50	52	46	48	(h) 4	(h) 4	..	..
Arcot ..	108	112	107	110	1	2	..	..
Cuddalore	670	672	655	657	9	9	6	6
Negapatam	180	180	176	176	3	3	1	1
Tinnevelly	177	178	155	156	(n) 22	(n) 22	..	..
Trichinopoly	682	685	679	681	3	4	..	..
Calicut	294	304	281	289	4	6	(o) 2	(o) 2
Madras Town Circle	..	..	..	..	..	..	..	..
Total .. 1902 ..	**4,599**	**4,647**	**4,413**	**4,451**	**72**	**81**	**95**	**96**
Total .. 1901 ..	6,110	6,153	5,919	5,953	45	51	130	133

(a) Includes 47 undetected cases written off.
(b) Do. 11 cases and 1 person written off.
(c) Do. 21 do 11 persons written off.
(d) Excludes 10 cases and 10 persons withdrawn.
(e) Includes 3 cases and 1 person written off.
(f) Excludes 2 cases and 2 persons dealt with under the Criminal laws.
(g) Includes 4 cases and 1 person written off.
(h) Includes 1 case and 1 person withdrawn.
(i) Includes 8 cases and 2 persons written off.
(j) Do. 18 do. 2 do.
(k) Do. 2 cases and 1 person written off.
(l) Do. 13 do. 1 do.
(m) Do. 7 cases and 2 persons written off.
(n) Do. 2 do. 2 persons withdrawn.
(o) Excludes 7 cases and 7 persons withdrawn.
(p) Revised figures.

APPENDIX N (*vide* paragraph 69).

STATEMENT of offences against the Salt laws in the Pudukkóttai State in the year 1902.

Year	Pending on 1st January 1902 and since reported up to 31st December 1902. Cases.	Persons.	Disposal by Departmental officers. Released by department after warning. Cases.	Persons.	Sent for trial. Cases.	Persons.	Total disposed of. Cases.	Persons.	Balance. Cases.	Persons.	Disposal by the Magistracy. Pending on 1st January 1902 and sent up for trial up to 31st December 1902. Cases.	Persons.	Convicted. Cases.	Persons.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1902..	307 .. (a) 97 ..	315	16	22	284	289	(b) 303	311	4	4	314	321	305	309
1901..	422 .. (a) 121 ..	438	19	23	394	407	(c) 415	430	(d) 7	8	400	413	360	366

Disposal by the Magistracy—cont. Acquitted. Cases.	Persons.	Balance. Cases.	Persons.	Average duration of cases disposed of. Number of cases.	Average number of days taken for the disposal of each case.	Fines imposed. Total amount.	Average per head.	Classification of offences. I. Possession of Salt-earth. Released by department. Persons.	Sent for trial. Persons.	II. Possession of Earth-salt. Released by department. Persons.	Sent for trial. Persons.	III. Possession of Brine. Released by department. Persons.	Sent for trial. Persons.
15	16	17	18	19	20	21	22	23	24	25	26	27	28
					DAYS.	RS. A. P.	RS. A. P.						
8	11	1	1	300	5	792 8 0	2 9 0	7	50	4	73	7	114
10	15	30	32	413	6	742 4 0	2 0 5	13	101	2	104	7	151

Classification of offences—cont. IV. Possession of Salt-earth and Earth-salt. Released by department. Persons.	Sent for trial. Persons.	V. Possession of Salt-earth and Brine. Released by department. Persons.	Sent for trial. Persons.	VI. Possession of Earth-salt and Brine. Released by department. Persons.	Sent for trial. Persons.	VII. Possession of Salt-earth, Earth-salt and Brine. Released by department. Persons.	Sent for trial. Persons.	Total. Released by department. Persons.	Sent for trial. Persons.	Establishment sanctioned. Inspectors.	Assistant Inspectors.	Petty officers.	Peons.	Total.	Cost per annum.
29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
															RS.
1	3	3	36	..	10	..	3	22	289	5 & 1 Asstt. Supdt.	14	18	55 58	151	15,396
..	3	1	44	..	3	..	1	23	407	5 & 1 Asstt. Supdt.	14	15	55 58	148	14,652

(a) Undetected scrapings written off.
(b) Includes three undetected cases written off.
(c) Includes two undetected cases written off.
(d) Includes one undetected case.

APPENDIX O (*vide* paragraphs 71 and 72).

STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1902–1903.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Buildings. Repairs.	Establishment.	Contingencies.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
			I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole ..	Ganjám ..	10,496	11,811 23	1,084 39	678 1 9	7·55	..	16 0 0	534 8 8	87 14 10	638 7 6
	Surlá ..	10,540	22,126 36	1,947 21	1,217 3 3	7·24	..	263 6 0	1,470 13 7	284 3 5	2,018 7 0
	Naupada ..	10,758	18,408 25	1,514 21	946 9 3	6·76	..	157 7 11	588 0 0	168 10 0	914 1 11
	Calingapatam ..	9,211	14,246 26	1,164 15	727 11 9	6·72	..	53 7 9	1,092 0 0	87 10 0	1,233 1 9
	Konada ..	20,987	25,980 5	2,283 30	1,427 5 6	7·23	..	58 2 5	1,282 2 1	350 9 4	1,690 13 10
	Karasa ..	13,730	16,745 29	1,552 21	970 5 3	7·62	..	94 9 3	540 0 0	116 14 8	751 7 11
	Anakápalle ..	1,860	2,272 28	197 6	123 3 6	7·13	..	..	180 0 0	27 11 4	207 11 4
	Polavaram ..	7,838	9,156 32	998 15	623 15 9	8·97	..	109 5 4	780 10 4	128 7 3	1,018 6 11
	Total .. 1902–1903 ..	**85,420**	**120,749 4**	**10,743 8**	**6,714 8 0**	**7·32**	..	**752 6 8**	**6,468 2 8**	**1,252 0 10**	**8,472 10 2**
	1901–1902 ..	88,110	147,601 6	12,513 34	7,821 2 5	6·97	77 14 5	535 6 1	6,135 1 4	1,240 1 2	7,988 7 0
Cocanada ..	Penuguduru ..	13,602	57,396 16	6,900 31	4,312 15 9	9·89	..	11 12 0	804 13 2	1,144 11 10	1,961 5 0
	Mogalturru ..	3,766	1,691 8	219 35	137 6 9	10·69	..	14 15 10	180 0 0	9 14 6	204 14 4
	Total .. 1902–1903 ..	**17,368**	**59,087 24**	**7,120 26**	**4,450 6 6**	**9·91**	..	**26 11 10**	**984 13 2**	**1,154 10 4**	**2,166 3 4**
	1901–1902 ..	18,283	58,256 21	7,232 11	4,520 2 9	10·17	..	113 4 7	1,007 3 7	1,335 15 10	2,456 8 0
Masulipatam ..	Manginapudi ..	1,198	1,305 27	231 9	165 7 5	14·76	..	12 4 0	372 0 0	39 4 0	423 8 0
	Nizampatam ..	4,231	6,164 23	884 22	457 14 4	11·80	..	..	552 0 0	63 3 0	615 3 0
	Total .. 1902–1903 ..	**5,429**	**7,470 10**	**1,118 31**	**623 5 9**	**12·32**	..	**12 4 0**	**924 0 0**	**102 7 0**	**1,038 11 0**
	1901–1902 ..	5,658	6,757 20	1,058 27	594 6 5	12·89	..	73 1 4	916 8 0	103 7 10	1,093 1 2
Nellore ..	Pákala ..	409	2,551 21	255 30	127 14 7	8·24	..	57 2 10	180 0 0	50 10 1	287 12 11
	Iskapalle ..	3,047	3,326 19	340 21	176 11 2	8·42	..	..	537 7 9	20 11 0	558 2 9
	Krishnapatnam ..	4,879	13,451 27	1,669 22	843 12 1	10·21	..	..	690 3 10	236 15 2	927 3 0
	Tada ..	9,981	14,566 5	1,661 21	644 10 6	9·38	..	60 4 11	585 7 9	134 15 6	780 12 2
	Total .. 1902–1903 ..	**18,316**	**33,895 32**	**3,927 14**	**1,793 0 4**	**9·53**	..	**117 7 9**	**1,993 3 4**	**443 3 9**	**2,553 14 10**
	1901–1902 ..	15,199	38,620 36	4,895 13	2,082 9 8	10·42	94 1 10	211 14 1	1,825 8 2	484 13 3	2,616 5 4
Chingleput ..	Tiruvallúr ..	12,583	30,360 33	3,716 9	1,421 4 8	10·07	..	147 14 7	818 6 8	231 6 2	1,197 11 5
	Cheyur ..	1,429	2,582 30	261 39	134 3 6	8·34	..	..	180 0 0	14 12 2	194 12 2
	Total .. 1902–1903 ..	**14,012**	**32,943 23**	**3,978 8**	**1,555 8 2**	**9·93**	..	**147 14 7**	**998 6 8**	**246 2 4**	**1,392 7 7**
	1901–1902 ..	15,304	35,214 29	4,234 24	1,652 4 1	9·89	..	112 10 0	1,002 0 0	334 12 10	1,449 6 10

APPENDIX O—*cont.*

Statement showing the operations of the fish-curing yards in the Madras Presidency for the year 1902–1903—*cont.*

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
1	2	3	4	5	6	7	8	9	10	11	12
			I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Cuddalore	Cuddalore	1,069	765 12	97 21	51 3 4	10·48	..	..	192 0 0	16 0 0	208 0 0
	Merkanam	1,050	3,481 2	383 1	193 10 8	9·05	..	26 3 8	180 0 0	25 1 0	231 4 8
	Tranquebar	6,185	9,703 14	1,239 16	628 3 2	10·51	..	6 14 3	552 0 0	61 4 8	620 2 11
	Total 1902–1903	**8,304**	**13,949 28**	**1,719 38**	**875 1 2**	**10·14**	..	**33 1 11**	**924 0 0**	**102 5 8**	**1,059 7 7**
	Total 1901–1902	6,303	9,902 21	1,229 15	623 15 0	10·21	..	80 9 0	864 0 0	79 3 9	1,023 12 9
Negapatam	Negapatam	525	1,297 14	201 24	126 0 0	12·79	..	39 6 0	198 0 0	12 11 5	250 1 5
	Védáranniyam	2,961	3,177 5	523 31	268 1 5	13·56	..	118 12 0	372 0 0	61 10 0	552 6 0
	Adirámpatnam	4,319	17,652 8	2,497 13	1,187 7 7	11·64	..	9 15 2	777 0 6	248 12 2	1,035 11 10
	Kattumavadi	560	2,604 22	351 22	176 6 4	11·11	..	16 13 3	182 2 7	37 12 10	236 12 8
	Vattanam	1,131	6,305 16	1,249 22	625 2 11	16·31	..	37 0 0	354 0 0	116 11 6	507 11 6
	Total 1902–1903	**9,496**	**31,036 25**	**4,823 32**	**2,383 2 3**	**12·79**	..	**221 14 5**	**1,883 3 1**	**477 9 11**	**2,582 11 5**
	Total 1901–1902	9,592	33,034 2	4,896 26	2,433 12 8	12·19	..	124 15 7	1,879 5 7	411 13 7	2,416 2 9
Tinnevelly	Morekolam	5,341	19,873 37	2,822 5	1,414 7 7	11·68	..	95 13 0	665 1 4	403 15 10	1,164 14 2
	Tuticorin	4,220	9,508 4	1,167 13	560 0 4	10·10	..	..	372 0 0	201 13 4	573 13 4
	Káyalpatnam	1,586	9,295 15	1,271 32	729 8 7	11·25	..	52 15 2	544 11 11	146 15 6	744 10 7
	Kuttanguli	2,611	15,829 38	2,571 3	1,424 5 9	13·36	..	53 2 0	631 0 3	272 11 4	*956 13 7
	Total 1902–1903	**13,758**	**54,507 14**	**7,832 13**	**4,128 6 3**	**11·82**	..	**201 14 2**	**2,212 13 6**	**1,025 8 0**	**3,440 3 8**
	Total 1901–1902	15,853	78,680 19	11,730 11	6,109 7 10	12·26	..	118 12 6	2,209 2 4	1,911 15 9	4,239 14 7
Calicut	Udipi	10,316	85,021 8	12,556 14	5,231 13 0	12·15	563 6 1	398 4 6	2,101 2 8	1,172 10 10	4,235 8 1
	Mangalore	5,940	32,137 2	4,404 15	1,835 2 6	11·27	10 0 0	168 13 4	852 0 0	206 12 2	1,237 9 6
	Kasaragod	5,345	32,200 13	4,631 39	1,930 0 0	11·84	..	132 14 3	1,017 0 7	140 12 3	1,290 11 1
	Tellicherry	29,221	167,917 21	22,452 25	22,452 10 0	11·00	..	152 14 6	2,798 12 2	1,751 2 8	4,702 13 4
	Calicut	23,122	153,890 24	21,199 0	21,199 0 0	11·33	..	753 12 2	3,706 9 11	1,801 12 11	6,262 3 0
	Ponnáni	65,268	546,497 10	74,354 32	74,354 12 10	11·19	..	2,164 1 5	8,128 14 4	4,252 4 11	14,545 4 8
	Total 1902–1903	**139,212**	**1,017,663 38**	**139,599 5**	**127,003 6 4**	**11·28**	**573 6 1**	**3,770 12 2**	**(b) 20,249 7 8**	**9,325 7 9**	**(b) 33,919 1 8**
	Total 1901–1902	139,001	1,470,042 17	201,086 37	165,663 13 4	11·25	1,766 1 1	2,052 0 9	(a) 19,787 13 4	12,323 6 11	(a) 35,929 6 1
	Total, Madras Presidency. 1902–1903	**311,315**	**1,371,303 38**	**180,863 15**	**149,524 12 9**	**10·85**	**573 6 1**	**5,284 7 6**	**(b) 36,638 2 1**	**14,129 7 7**	**(b) 56,625 7 3**
	Total, Madras Presidency. 1901–1902	313,303	1,878,110 14	248,877 38	191,501 10 2	11·06	1,938 1 4	3,422 9 11	(a) 35,626 10 4	18,225 10 11	(a) 59,213 0 6

* Excludes Rs. 130–4–0 spent on Petty Construction and Repair works at the Idinthakarai and Kuttapuli yards, and recovered from the fish-curers in the shape of cess.

(a) Includes Rs. 1,800—the pay of the fish-curing Assistant Inspector for twelve months.
(b) Do. Rs. 1,645 do. do. and his orderlies.

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 1902–1903.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1898–1899	12,473	26,130	38,603
1899–1900	14,113	40,492	54,605
1900–1901	13,828	41,435	55,263
1901–1902	14,990	54,002	68,992
1902–1903	12,990	37,384	50,374

APPENDIX P (*vide* paragraph 82).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1902–1903.

Sub-division.	Circle.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn: Of refined saltpetre to crude saltpetre expended.	Percentage of outturn: Of salt to crude saltpetre expended.
		I. MDS.	I. MDS.	I. MDS.		
Cocanada	Ellore	191	103	35	53·92	18·32
Masulipatam	Bezwada	527	237	130	44·97	24·66
	Narasaraopet	1,068	392	323	36·70	30·24
Nellore	Kanuparti	1,860	559	909	30·05	48·87
Arcot	Salem	2,745	1,246	1,048	45·39	38·17
Trichinopoly	Coimbatore	10,034	4,627	3,264	46·11	32·52
	Bhavâni	2,983	1,130	1,058	37·88	35·46
	Erode	2,536	1,137	1,081	44·83	42·62
	South Trichinopoly	9,651	4,022	3,481	41·67	36·06
	Palni	4,613	2,257	1,326	48·92	28·74
	Madura	941	351	434	37·30	46·12
Total	1902–1903	37,149	16,061	13,089	43·23	35·23
Total	1901–1902	33,838	13,908	13,061	41·10	38·59

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Separate Revenue), No. 199/3190-R., Salt, dated 25th August 1903 :—

The Hon'ble Mr. H. BRADLEY, I.C.S.

Resolution—No. 199/3190-R., Salt, dated 25th August 1903.

The Board begs to submit to Government its report on the administration of the Salt Revenue in the Madras Presidency for 1902–1903.

(True Extract.)

(Signed) R. E. HOLLAND,
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. 1001, Revenue, dated 30th September 1903.

Separate Revenue No. 191.

With the above the Board of Revenue submits the report on the administration of the Salt Revenue for 1902–1903. This is the third report prepared in accordance with the suggestions made by the Government of India in their letter No. 1636 S.R., dated 25th March 1901, and contains accordingly, with reference to paragraph 6 of that letter, a map of the Presidency showing sub-divisions, circles, factories, etc.

2. *Administrative Changes.*—About the end of the period under report the duty on salt was reduced from Rs. 2–8–0 to Rs. 2 per maund and the widest publicity was given to this fact. The effects of this measure will receive full consideration in the next report.

3. *Establishments.*—The sanctioned strength of the subordinate establishments decreased during the year by 125, mainly caused by the abolition of the temporary establishment in the Cocanada sub-division owing to the substitution of the excise for the old renting system of managing the arrack revenue in the Gódávari district. The establishments at the end of the year consisted of 11,262 officers and men costing

Rs. 19·84 lakhs compared with 11,387 officers and men costing Rs. 19·51 lakhs at the end of 1901–1902. The increase in cost was due to the raising of the status of the third-grade peons of the department (Rs. 6 *per mensem*) to the second grade (Rs. 7 *per mensem*), a much needed reform, which was approved by Government in 1899.

There was a slight falling off in the total number of punishments imposed on the subordinates and a satisfactory decrease from 769 in 1901–1902 to 732 in the number of major punishments. The number of appeals to the Board which were wholly or partly successful was small, being 10 out of 47 appeals disposed of.

4. *Manufacture and imports.*—The number of factories available for salt manufacture was the same as in 1901–1902, viz., 21 monopoly factories and 45 excise factories. Of these, 61 factories were worked and the quantity of salt manufactured was nearly 97,60,000 maunds, the highest outturn during the decade. There was a falling off of about 4,19,000 maunds under excise salt as compared with the previous year, but this was more than made up by the large increase of about 9,34,000 maunds under monopoly salt. It is satisfactory to note, with reference to the observations in paragraph 3 of the review on the report for 1901–1902, that the importance of accumulating large stocks in the Chicacole sub-division for meeting the demand from Bengal and the Central Provinces received attention, the quantity manufactured being 20,74,000 maunds compared with 17,63,000 and 16,94,000 in 1901–1902 and 1900–1901 respectively. The import by sea was 12,09,000 maunds, showing a decrease of 92,000 maunds as compared with 1901–1902. The import of Bombay salt into Cuddalore which rose from 11,000 maunds in 1900–1901 to 37,000 maunds in 1901–1902 fell to 18,000 maunds during the year under report.

5. *Issues and stocks.*—The quantity of salt issued for home and inland consumption was 91,22,000 maunds, exceeding that of 1901–1902 by 1,37,000 maunds. It is satisfactory to note that there has been an increase in the issues by rail to the Central Provinces and Orissa. The issues to the Nizam's dominions and the Lower Provinces of Bengal remained almost stationary; exports both to Rangoon and the Straits Settlements showed a considerable falling off—in the former from 98,470 maunds in 1901–1902 to 17,688 maunds and in the latter from 2,98,204 maunds to 1,55,870 maunds. The reasons for this decrease are stated to have been, respectively, the fall of prices in Rangoon and the restriction of exports owing to the lowness of stocks in the Tinnevelly and Negapatam sub-divisions.

The stock of salt at the East Coast factories at the end of the year was nearly 93 lakhs of maunds, showing an increase of 7 lakhs over that at the end of 1901–1902, and was sufficient for fourteen months' consumption. Stocks in the Chicacole and Tinnevelly sub-divisions still continue low, though in the latter there was a slight improvement. The Government hope that, with the new Ganjám extension in full working order, an improvement will soon be noticed in the former sub-division.

6. *Excise system—(a) Capitalists and licensees.*—The chief feature under this head is the addition of Iskapalle to the list of excise factories the licensees of which worked independently of the capitalists. The number of such factories at the end of the year was one-third of the total number of excise factories.

(*b*) *Prices of Excise salt.*—The average factory price for the Presidency was As. 3 a maund as compared with As. 3-1·7 during 1901–1902. As usual, the quantity of salt removed by the Oriental Salt Company from their factories to the inland depots, which was 267,644 maunds as compared with 449,559 maunds during 1901–1902, has been excluded by the Board in calculating the average. Taking the factories individually, it is observed that the average price was above As. 4 a maund in ten out of the 45 factories shown in Appendix E. The average price in retail transactions is reported to have ranged from Rs. 2-12-5 to Rs. 3-11-10 per maund, while during 1901–1902 it ranged from Rs. 2-13-8 to Rs. 3-12-4 per maund.

7. *Competition of Bombay salt.*—The increase in the imports of Bombay salt into Salem and Coimbatore and the decrease in the imports from Madras into these two districts noticed in the review for 1901–1902 continued during the year, the quantities imported from Bombay and Madras being respectively 371,909 maunds and 354,467 maunds as compared with 347,845 and 373,952 maunds during the

previous year. The Bombay import was largest into the Salem district, specially made Madras salt competing in Coimbatore. The attempt to make large grained salt has been ordered to be given up, as it was reported that the cost of such salt is seriously enhanced by the difficulty experienced in disposing of the refuse except at a loss. The Ceded Districts received a smaller quantity of salt from Bombay and Goa (203,647 maunds against 225,363 maunds in 1901–1902), but, instead of an increased import from Madras, the returns show that it fell from 335,388 maunds to 301,074 maunds.

In paragraph 6 of the review of the report for 1901–1902 the Government noticed that the imports into Mysore from Bombay and Madras fell during 1901–1902 by 66,261 maunds as compared with 1900–1901 and desired that enquiries should be made as to the cause of this decrease. It was ascertained that the figures given in the report which were based upon those furnished by the Southern Mahratta and Madras Railway Companies were inaccurate and that while imports from Madras showed a falling off of 19,119 maunds, there was an increase in the imports from Bombay and Goa of 68,381 maunds. During the year under report, however, the imports from Bombay and Goa fell from 502,549 maunds to 454,856 maunds, the decrease being ascribed to the accumulation of stocks in the hands of merchants; at the same time the imports from Madras increased from 50,116 maunds in 1901–1902 to 58,857 maunds.

8. *Quality of salt.*—The quality of salt both monopoly and excise deteriorated slightly during the year, the average percentages of sodium chloride being 93·1 per cent. and 92·6 per cent., respectively, against 93·4 per cent. and 92·7 per cent. during the previous year. Taking individual factories, the deterioration is more marked in the monopoly factories, as the proportion of sodium chloride ranged from 91·1 per cent. to 95·0 per cent. as compared with 91·8 per cent. to 97·1 per cent. in 1901–1902. This is an unsatisfactory feature of the year's report, and the matter should receive the attention of the Board of Revenue.

9. *Consumption.*—The average rate of consumption of salt per head of the population including Mysore and Coorg fell from 16·23 lb.* in 1901–1902 to 16·05 lb. The decrease was in Mysore and Coorg and the two West Coast districts where the figure was 11·35 lb. against 12·54 lb.* in 1901–1902. Omitting Mysore and the two West Coast districts in the former of which the manufacture of earth-salt is permitted, the average consumption for the rest of the presidency shows an increase as compared with 1901–1902 of 0·11 lb. per head of population. The quantity of salt consumed in Pudukkóttai State is said to be 50,838 maunds, but recent enquiries show that the actual consumption in the State is probably 70,000 maunds, which would give an average rate of about 15 lb. per head.

* Revised figure consequent on the alteration of the Mysore figures referred to in paragraph 7 *supra*.

10. *Financial results.*—The gross revenue of the year showed an increase of Rs. 11·62 lakhs and amounted to Rs. 203·16 lakhs, while the charges debitable to salt amounted to Rs. 21·14 lakhs against Rs. 20·36 lakhs in 1901–1902. The net salt revenue of the year amounted to Rs. 182·02 lakhs.

11. *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 5,245, a decrease of 1,328 as compared with the previous year. The causes of this decrease are given in paragraph 60 of the report. The chief cause was probably the improved season, and the fact that many tracts of saline soil were submerged owing to an abundant rainfall. The number of persons released departmentally as having been charged without sufficient evidence was 72 as against 99 in the previous year. The number released for other causes was 600. There were sent for trial before the magistracy 4,647 persons; 4,532 persons were tried and 81 of them were acquitted.

12. *Fish-curing.*—The number of yards working at the end of the year was 136, an increase of three during the year. The weight of fish brought to be cured was, however, only 50,374 tons, a falling off of 18,618 tons as compared with 1901–1902.

The decrease was due mainly to the unfavourable season for fishing on the West Coast and to the outbreak of plague in South Canara, which drove away many of the fishermen who otherwise would have worked there.

13. The Government note with pleasure the good work of the officers mentioned in paragraph 87 of the report.

(True Extract.)

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

To the Board of Revenue (Separate Revenue).

Endorsement No. 1001A.

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

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