REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1904-1905.

MADRAS:
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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1904-1905.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

THE Hon'ble Mr. H. Bradley, I.C.S., First Member of the Board of Revenue, continued to be in charge of the administration of the Salt Revenue throughout the year.

Secretary to the Commissioner.

2. Mr. R. E. Holland, I.C.S., acted as Secretary to the Commissioner till the return of the permanent incumbent Mr. R. A. Graham, I.C.S., from leave on 3rd May 1904. The latter, on appointment to act as Collector, was succeeded on 20th March 1905 by Mr. H. A. B. Vernon, I.C.S.

Deputy Commissioners.

3. Messrs. Bryce McMaster and H. A. B Vernon, I.C.S., held the office of Deputy Commissioner of the Northern and Central Division, respectively, throughout the year, the latter holding charge of the Central Division in addition to his duties as Acting Secretary from the 20th March. Mr. Fowler continued to be in charge of the Southern Division until 2nd December 1904 when he proceeded on leave and was succeeded by Mr. F. G. Marshall, who held the appointment during the rest of the year.

B.—Administrative Changes.

4. The following were the principal changes during the year:—

(a) The abolition of the third grade of peons in the department, sanctioned in G.O., No. 420, Revenue, dated 22nd April 1904, was completed.

G.O., No. 560, Revenue, dated 31st May 1904.

(b) The establishments at the Negapatam, Velanganni, Point Calimere and Adirampatnam ports were strengthened in order to relieve the clerical establishment of out-door work.

G.O., Mis. No. 1903, Revenue, dated 19th November 1904.

(c) The temporary establishments sanctioned for supervising the working of special processes carried on by the Oriental Salt Company in the Karasa and Covelong factories were withdrawn.

G.Os., No. 1135, Revenue, dated 10th October 1904 and No. 1365, Revenue, dated 13th December 1904.

(d) In consequence of the redistribution of the Gódávari and Kistna districts the abkári establishments employed in them were revised.

G.O., No. 643, Revenue, dated 17th June 1904.

(e) The Assistant Inspector sanctioned for the Aravanghat distillery was employed for preventive work and for the supervision of the breweries on the Nilgiris.

G.O., No. 1187, Revenue, dated 24th October 1904.

(f) Medical aid was provided for the staff employed in supervising the cultivation of the hemp plant on the Javadi Hills.

G.Os., No. 607, Revenue, dated 10th June 1904 and No 1136, Revenue, dated 10th October 1904.

(g) The Superintendent of Excise, Bangalore, was graded as an Assistant Commissioner 4th grade, and the Assistant Superintendent as a 1st grade Sub-Inspector in the Salt, Abkári and Customs Department of this Presidency though the officers deputed for the duty are paid from the budget of the Civil and Military Station, Bangalore.

G.O., No. 135, Revenue, dated 14th February 1905.

(h) The Assistant Inspector sanctioned for the Kandadu factory was employed at Karambalam in the Merkanam Circle where an additional Assistant Inspector was required.

G.O., No. 609, Revenue, dated 10th June 1904.

(i) The treasury work previously performed in the Madras Town Circle office was transferred to the Taluk treasury of Madras.

G.O., No. 1278, Revenue, dated 18th November 1904.

(j) Seven temporary Assistant Inspectors were appointed for the investigation of sweet toddy cases and for exercising supervision over the subordinate staff in the Tinnevelly district during the palmyrah season.

G.O., No. 272, Revenue, dated 22nd March 1905.

5. The duty on salt was reduced from Rs. 2 to Rs. 1-8-0 a maund with effect from 22nd March 1905. 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 1905.

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

6. A statement giving details of the sanctioned strength of the combined Salt, Abkári and Customs Department as it stood at the end of 1904–1905, 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.]

7. Appendix B † shows the number of punishments inflicted on officers of the department. There was an increase in the percentage of punishments in proportion to the strength of the staff noticeable mainly under fines. These were in most cases punishments inflicted on temporary men during the manufacturing season for sleeping on guard duty.

Resignations.

8. One hundred and twenty-seven officers (including one Assistant Inspector, three Sub-Inspectors and thirty clerks and shroffs) resigned their appointments against one hundred and thirty-one officers (including three Sub-Inspectors and fifteen clerks and shroffs) in the previous year. Ten of these men resigned in order to take up appointments in other departments.

Appeals.

9. Forty-six appeals presented to the Board by subordinate officers against punishments imposed on them were disposed of in the year, twenty-four of the appellants were Sub-Inspectors, seven clerks, and fifteen menials. In one of the appeals the decision of the lower authorities was reversed and in six it was modified. In the remaining thirty-nine cases, the punishments were confirmed.

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

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

10. As in 1903–1904, the number of Government factories at the end of the year was 21 and the number of excise factories 45. The total area fit for salt manufacture in the former was 7,920 acres and in the latter 8,041 acres: 1,348 acres of the former and 1,573 of the latter were not actually held on licenses. The Naupada extension, the Jagannaikpur, Manambadi, Arumuganeri and Kulasekarapatnam factories were held on special leases, the rest of the excise factories being worked under excise licenses. There was manufacture in all the excise and Government factories except the Karasa extension where no dittam was granted as the stocks were large. The areas actually worked were, respectively, 6,124 and 5,718 acres. Unusually heavy rains in the latter part of May 1904, completely stopped manufacture in the Chicacole sub-division, but the outturn in the Cocanada and Masulipatam sub-divisions, though here too there were heavy rains in May, was not much affected. The season in the other sub-divisions was favourable for salt manufacture.

Total outturn.

11. The quantity of salt manufactured, including spontaneous salt collected at Pandraka in the Masulipatam sub-division, was 9,713,822 maunds against 6,667,297 maunds in 1903. This is better than any of the last ten years except 1902, when the quantity made was 9,757,565 maunds.

Excise manufacture.

12. The quantity of salt manufactured under the excise system was 6,558,766 maunds including 57,458 maunds produced by the Oriental Salt Company in their extension at Naupada against 4,128,873 maunds in the previous year. The increase was in all the sub-divisions and was due to favourable weather, to the early commencement of manufacture and to all the excise factories having been worked.

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

13. At Naupada 4,440 maunds of sifted and 116,691 of crushed salt were outturned with a wastage of 14·63 per cent. upon 141,902 maunds treated. The Oriental Salt Company made no attempt to treat any salt at Jagannaikpur and the temporary establishment sanctioned for supervising the operations at Karasa and Covelong was withdrawn in G.O., Mis. No. 1903, Revenue, dated 19th November 1904. In December 1904 the share holders voluntarily resolved to wind up the Company and appointed Messrs. Hall, Wilson & Co. as Receivers.

Relations between licensees and capitalists.

14. The only change of any importance during the year in the relations between licensees and capitalists was the dissolution of the Arumuganeri United Salt Company referred to in paragraph 16 of the Salt Administration Report for 1901-1902. It is reported that the Company was dissolved as the business was not found to be profitable and that the pans were sub-leased to a capitalist named Valasubramani Pillai. Towards the close of the year a new Company known by the name of 'The Tada Salt Trading Company (Limited)' was formed at Tada, whose chief object was to get as much salt as possible transferred to it from the licensees and to transport it to the Ceded districts and other places where Tada salt finds a sale. The Company has been registered under the Indian Companies Act. In fifteen of the excise factories the licensees worked independently of capitalists.

Monopoly manufacture.

15. Including 68,808 maunds manufactured in the Ganjám extension, the quantity manufactured under the monopoly system was 3,155,056 maunds against 2,538,424 maunds in 1903. The increase was shared by all the sub-divisions except Chicacole and Masulipatam, but the greater part of it was contributed by the Nellore and Chingleput sub-divisions.

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

16. The same method of manufacture as in 1903–1904 was followed at the Attipat and Vallur factories of the Ennore Circle. The quantity outturned was 702,408 maunds against 402,024 maunds in the previous year. The weather at the beginning and end of the season was not very favourable for manufacture.

Rejections and damage by rain.

17. The damage caused by rain to salt on the drying grounds was 137,992 maunds against 142,556 maunds in the preceding year and occurred chiefly in the Nellore sub-division. Rejections before or after estimation were nowhere excessive, the highest quantity rejected—12,649 maunds in Vallur—being only 4·4 per cent. of the total out-turn of the factory.

Stocks and issues. [* On pages 18 and 19.]

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

19. On the basis of the average sales for Home and Inland consumption during the past three years, the total stock of Government and excise salt in hand on the East Coast at the end of March 1905 was enough to last for only 8·8 months. In the Masulipatam, Nellore and Tinnevelly sub-divisions, however, there was about a year's supply :—

Sub-division.	Stock at the end of 1904-1905.	Average sales for Home and Inland consumption during the last three years.	Period for which the stocks in column 2 should suffice.
1	2	3	4
	I. MDS.	I. MDS.	MONTHS.
Chicacole	650,797	2,126,084	3·6
Cocanada	235,305	481,005	5·8
Masulipatam	287,441	285,348	12·0
Nellore	1,434,457	1,341,633	12·8
Chingleput..	1,494,661	1,695,983	10·5
Cuddalore	294,317	522,601	6·7
Negapatam	427,817	640,936	8·0
Tinnevelly	1,434,559	1,419,921	11·8
Total ..	† 6,259,354	8,543,511	8·8

The low stocks in the Chicacole sub-division were due to untimely rain which seriously affected the outturn. In the Cocanada sub-division the issues exceeded the total quantity produced during the year. Although in Ennore Circle there was an increase of nearly 63 per cent. in the quantity manufactured, there was on the whole a fall in the stocks of the Chingleput sub-division, due principally to the increased demand for 1902 salt on sale at the Madras Depot. There was, however, some improvement in the stocks in the Cuddalore and Negapatam sub-divisions.

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

20. Owing to increased manufacture in the Bombay factories the quantity of duty-paid salt imported from that Presidency by sea increased from 1,039,022 maunds to 1,305,885 maunds and was the highest on record since 1892–93. The deliveries at the West Coast ports alone amounted to 1,305,806 maunds and include 6,636 maunds which represents the excess found on re-weighment of the consignments and on which duty was collected in the Madras Presidency.

Imports—duty-bearing.

21. Two thousand and ninety-three maunds of duty-bearing salt were imported from the United Kingdom against 2,448 maunds in 1903–1904. Most of this, viz., 2,025 maunds, was received at Madras.

Exports.

22. The rules governing the export of salt to British Indian ports including Burma were revised during the year, and exporters are now given the choice between two systems under both of which it is stipulated that the salt shall be carried in steamers of not less than 1,000 tons. Under one the exporter has to execute a bond for payment of duty and to undertake to carry on board the vessel a preventive officer and is required to pay at the port of import duty only on the quantities actually landed. There were no exports during the year under this system. Under the other salt may be removed for export either on pre-payment of duty in cash or in accordance with the rules for the issue of salt on credit and the exporter is on proof of shipment allowed a rebate of 2 per cent. on the total duty paid or payable on the quantity of salt actually shipped to cover wastage

† Exclusive of 182,801 maunds kept in the West Coast depots for issue to the fish-curing yards.

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on the voyage. 26,420 maunds were exported by Messrs. Hall, Wilson & Co. from the Jagannaikpur factory to Calcutta under this system. Besides this quantity, 35,954 maunds of duty-paid salt were exported to Calcutta from the factories of Penuguduru and Covelong without any claim for wastage allowance. Owing to an improvement in the stocks in the Tinnevelly sub-division, permission was granted for the export of 187,001 maunds to the Straits Settlements against 55,000 maunds in 1903–1904.

Exports to Ceylon.

One hundred and forty-eight thousand seven hundred and thirty-six maunds were supplied from the Madras Depot at As. 3 a maund to the Ceylon Government under bond as a special case.

Exports to Travancore.

During the year a quantity of 2,400 maunds of salt was purchased from the excise licensees of the Levingepuram and Sevandakulam factories at As. 4–6 per maund and supplied duty-free to the Travancore State for consumption in West Yelloppetti on the Cardamom Hills.

Variation in sales for Home and Inland consumption.

23. The total issues for Home and Inland consumption of Excise, Government and Imported salt were 10,137,288 maunds against 9,930,133 maunds last year. Deducting the quantity imported there was a decrease of 59,353 maunds in sales for Home and Inland consumption which occurred chiefly in the Chicacole, Cocanada, Nellore and Cuddalore sub-divisions. In the first it was due to the restrictions placed on sales at Ganjám and Surla to prevent a depletion of stocks and to the reduced rate at which salt was sold at Balacheruvu in 1903–1904. In the Cocanada sub-division the excise licensees of the Mogalturru factory raised their prices owing to low stocks. The decrease in the Nellore sub-division was due to the enhancement of the price of Government salt at Kanuparti from As. 2 to 3 a maund and to the fact that owing to low stocks it became necessary to restrict the sales there, and that in the Cuddalore sub-division to the low stocks during the early part of the year and to the high prices charged by the licensees at Tranquebar.

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

24. The average cost of Bombay salt imported by private persons or firms at the British ports in the districts of South Canara and Malabar was As. 10–3 per maund. The prime cost at Calicut amounted to As. 9 per maund against the ordinary price of As. 3 charged for Government salt at the Madras Depot. The imports of Bombay salt by rail from Calicut to the Salem and Coimbatore districts increased from 181,876 maunds to 221,802 maunds and those of Madras salt to the same two districts from 517,922 maunds to 567,870 maunds. The imports by other rail routes from Bombay and Goa into Mysore also advanced from 393,876 maunds to 425,490 maunds and those into the interior districts of the Madras Presidency rose from 117,081 maunds to 175,205 maunds. The quantity of salt exported from Madras to Mysore was less than in the previous year, being 80,916 maunds against 146,833 maunds.

As in 1903–1904, no special contracts were made with the object of bringing Madras salt to markets where it would compete with Bombay salt.

During the year the Government of India passed final orders on the report of the committee appointed by them in 1903 to consider certain questions relating to the salt administration in India. It was decided that legislation for enforcing the retail sale of salt by weight was unnecessary, that the methods of manufacture, storage and issue of Bombay sea salt should ordinarily ensure the safety of the revenue, and that no new inland bonded warehouse should be established unless salt could be conveyed to it direct by water from the source of supply. With regard to the supply of salt from Bombay to the Native States of Travancore and Cochin, the Government of India, while expressing their opinion that no radical change was called for in the existing arrangements, desired that the States should be requested to take action on the lines of section 167, (17) and (20), of the Sea Customs Act, 1878, against the *tindals* of the importing vessels when shortages were not satisfactorily accounted for.

Supply of salt to the French Government.

25. Sixty-one thousand four hundred and seventy-four maunds were supplied to the French Government against 60,838 maunds in 1903–1904 and 56,102 maunds in 1902–1903. Pondicherry took 45,444 maunds of salt from the Karambalam extension and the Settlement at Karikal took 13,500 maunds from the excise licensees of the Tranquebar factory.

Duty-free issue of salt for use in manufactures.

26. One thousand and two hundred maunds of salt were supplied duty-free from the Madras Depot to the Buckingham Mills Company for bleaching and dyeing purposes at As. 3 a maund.

Supply to jails.

27. The quantity of salt supplied to the Jail department was 3,030 maunds against 2,873 maunds in the previous year.

Wastages written off.
Do. discovered.

28. The wastages written off during the year amounted to 494,074 maunds against 505,219 maunds, and the ordinary wastages discovered were 414,086 maunds against 528,684 maunds in the previous year. The general proportion of the wastage to the stored contents of the heaps sold was 4·32 per cent. against 5·16 in 1903–1904 and 4·77 in 1902–1903. The average, however, was higher in the Cocanada, Masulipatam, Nellore and Chingleput sub-divisions, where it was accounted for by the age of the heaps sold.

Excesses.

29. Excesses amounting to 945 maunds were discovered in 99 heaps the storers of which were suitably dealt with.

Abstract of stocks and issues during the past five years.
[* On page 20.]

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

Wholesale price of salt in Excise factories.
[† On pages 22 and 23.]

31. Appendix E † shows the quantities of excise salt sold and the wholesale prices realized for it by licensees. The average for the Presidency was As. 3-3·5 or slightly higher than in 1903–1904. The quantities shown in the Appendix do not include the salt removed by the Oriental Salt Company from the Naupada, Karasa and Covelong factories to its own depots for which the company's local agents could not quote any price.

Variations in wholesale prices.

32. In Konada, Bimlipatam, Penuguduru, Jagannaikpur, Mogalturru, Nizampatam, Chunampet, Negapatam, Thambikkanallavankottai and Adirámpatnam, the rise in price was due to low stocks, in Covelong, Mutturagunadapatnam, Arasadi, Karapad, Levingepuram and Sevandakulam to the quality of the salt, in Kanuparti to the restriction placed on monopoly sales and in Tada to the low rates at which old salt had to be sold in 1903–1904 to avoid destruction under the five years' rule. In the Cuddalore Sub-Division where the yield is hardly equal to the demand, depletion of stocks in the beginning of the year and the lightness of the salt on sale account for the increase in price.

Wholesale price of salt in Government factories.
Appendix F. [On page 24.]

33. The usual price of Government salt is 3 annas a maund, the exceptions made being in the case of old or heavy salt and that supplied to the Jail department. A special rate of 2 annas is fixed for Paudraka. At Kanuparti the rate which was reduced in 1900 to 2 annas, was again raised to 3 annas.

Retail price of salt.
[‡ On page 25.]

34. Appendix G ‡ shows the average retail prices at each district centre for the three years ending 1904–1905. In the year under report they varied from Rs. 2-7-0 to Rs. 4-3-4 per maund. It was the practice until after the beginning of the year to apply a conversion table compiled in 1875 to the prices quoted for a measure of salt in order to arrive at the number of seers of 80 tolas sold per rupee, with the result that all the statistics of salt prices were more or less inaccurate. A new system under which the reporting officer calculates the price from actual weighment was introduced during the year under report. It is of little use to compare the prices arrived at by the two methods. The figures are given in Appendix G. Even now there is reason to believe that the results are misleading, prices appearing to fall when the reporter weighs a particularly heavy sample and to rise when the sample weighed happens to be light. It will be seen that the price remained stationary in Nellore and that there was a fall in Gódávari, Kistna, Anantapur, Chingleput, Coimbatore, Tinnevelly and South Canara while the other districts showed a rise due apparently to the introduction of the new system of recording price. The general result of the enquiries made by local officers goes to show that retail prices have fallen with the reduction of duty to Rs. 2 a maund but that the benefit was confined to the middle and upper classes who could afford to buy a considerable quantity of salt at a time. The poorest consumers who purchase their salt in very small quantities either separately or with other articles do not appear to have been benefited. The effect of the further reduction of duty to Rs. 1-8-0 a maund will be dealt with in the report called for by the Government of India (*vide* Government Order, No. 426, Revenue, dated 12th May 1905). The reduction had no practical effect during the year under report.

35. In accordance with the order contained in paragraph 5 of Government Order, No. 1109, Revenue, dated 1st October 1904, reviewing the Administration report for 1903–1904, the Board submitted a report in its Proceedings, No. 27/647-R., Salt, dated 14th February 1905. To that report it has to add that the sale of salt by weight has begun to replace the old system of sale by measure in the greater part of the Northern Division, and it is hoped that it will gradually extend. On the 31st March last it was in its infancy. Cases continue to occur in which, as stated in paragraph 39 of last year's report, salt dealers appear to deliberately mis-state the prices at which they sell salt.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

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 was 10,737,983 maunds as shown in the margin against 10,441,090 maunds in the previous year.

Total consumption.

	I. MDS.
Total issues for Home and Inland consumption of Government and excise salt and salt imported by sea	10,137,288
Add imports from the Bombay Presidency and Goa *viâ* the Southern Mahratta and Great Indian Peninsula Railways into Mysore ..	425,490
Add imports from the Bombay Presidency and Goa *viâ* the Southern Mahratta and Great Indian Peninsula Railways into the Madras Presidency	175,205
Total ..	10,737,983

* [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. As usual the figures of individual districts are unreliable and there can be little doubt that the consumption of Ganjám is under-estimated and that that of Tinnevelly and Madura ought to be taken together. It is probable also that a considerable amount of the salt which leaves the Kayalpatnam factories declared for Madura is consumed in Tinnevelly. Owing to the reorganization of the Gódávari and Kistna districts and the formation of the new Guntúr district in October last it is impossible to work out the rate of consumption for 1904–1905 for those districts separately. The declarations in the first half of the year for the portions of the old Gódávari district now included in the Kistna district and of the old Kistna district now included in Guntúr cannot be separated.

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

	1904–1905.	1903–1904.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports into the Presidency	10,737,983	10,441,090
Deduct salt sent beyond the Presidency	1,507,335	1,547,998
Balance ...	9,230,648	8,893,092

On the basis of the figures in the census tables, the average consumption per head of the population was 17·1 lb. against 16·5 lb. for the preceding year.

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

	I. MDS.
Quantity	1,596,210
	PERSONS.
Population	9,645,000

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	9,230,648	44,343,072
Deduct	1,596,210	9,645,000
Balance ..	7,634,438	34,698,072
	18·1 lb.	

39. The consumption of the West Coast districts, Mysore and Coorg, together works out to 13·6 lb. per head and that for the rest of the Presidency excluding Travancore and Cochin to 18·1 lb.

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

40. The quantity of salt booked from Nellore to stations on the branch line of the South Indian Railway from Pákala to Dharmavaram was 69,926 maunds against 78,009 maunds in the previous year.

Transport of salt by the Southern Mahratta Railway.

41. During the year no consignments of salt were sent by the Southern Mahratta Railway from the Kistna district to Kurnool and the quantity sent from Nellore to Kurnool by this line also decreased by 6,891 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 Manappárai Railway station from places in the South Arcot, Tanjore, Trichinopoly, Madura and Tinnevelly districts. The factory declarations in 1904–1905 covered 37,012 maunds and one-half of the salt consigned to the Manappárai station amounts to 20,361 maunds; the sum of the two would give an average consumption of 12·41 lb. per head of the population against 11·89 lb. in 1903–1904.

CHAPTER V.—REVENUE AND EXPENDITURE.

Receipts.

[* On page 30.]

43. The receipts on account of salt revenue under the different heads are shown in Appendix I.* The slight increase of Rs. 2,200 over the revenue of the preceding year is the nett result of—

	RS.
(i) Increases in—	
(*a*) Duty on Government salt sold for Home and Inland consumption	7,73,013
(*b*) Cost price of Government salt sold for Home and Inland consumption and for exports	37,001
(*c*) Customs duty	1,870
(*d*) Miscellaneous receipts	3,118
Total ...	8,15,002

and

	RS.
(ii) Decreases in—	
(*a*) Value of salt sold to French Government	133
(*b*) Value of salt sold for fish-curing	7,879
(*c*) Duty on Excise salt sold for Home and Inland consumption and for exports to British Indian ports	8,04,790
Total ...	8,12,802

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44. The nett decrease of Rs. 31,777 under "duty" was made up of the following:—

	Realizations on account of previous credits.
	RS.
1903–1904	91,89,813
1904–1905	86,58,405
Decrease ..	5,31,408

(i) A decrease of 5·31 lakhs of rupees under realizations on account of credits which is chiefly due to the realizations in the first half of 1903–1904 having been mostly at the rate of Rs. 2-8-0 a maund;

	Payment on account of credit sales in advance of the due date.
	RS.
Second half of 1903–1904	3,01,191
Do. 1904–1905	1,25,078
Decrease ..	1,76,113

(ii) A decrease of 1·76 lakhs under payments made in advance of the due date for salt delivered under credits granted in the second half of 1904–1905;

	Duty on salt sold.
	RS.
First half of 1903–1904	85,32,576
Do. 1904–1905	89,21,628
Increase ..	3,89,052

(iii) An increase of 3·89 lakhs of rupees in sales in the first half of 1904–1905; and

	Realizations on account of cash sales.
	RS.
Second half of 1903–1904	6,00,730
Do. 1904–1905	8,87,422
Increase ..	2,86,692

(iv) An increase of 2·86 lakhs under cash sales in the latter half of 1904–1905. This was caused by the comparatively high price of Government paper during that period which caused a decrease in credit transactions.

The only other items the variations in which require explanation are the cost price of Government salt sold for Home and Inland consumption and the value of salt sold for fish-curing. The variation in the first case was chiefly due to increased sales of salt in the Pandraka factory and at the Madras Salt Depot and the figure is swelled by the Ceylon Government having exported 148,736 maunds of salt from the Madras Salt Depot as against 123,322 maunds in 1903–1904. Some decrease in the receipts on account of Government salt sold for fish-curing occurred in all the East Coast sub-divisions except Cocanada and Cuddalore, but it was greatest in the Calicut sub-division owing to smaller operations in most of the yards of the Malabar district.

[* On page 30.]

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. 25,00,775 † were realized on account of Government salt sold and Excise salt removed on cash payment and Rs. 1,69,22,185 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. 82,63,780 were collected in the year, and Rs. 77,10,490 were outstanding at its close; Rs. 86,58,405 were realized on account of salt issued in the previous year.

Revenue of 1904–1905 compared with that of previous years.

	RS.
1900–1901 ..	1,86,26,189
1901–1902 ..	1,91,53,623
1902–1903 ..	2,03,16,107
1903–1904 ..	1,95,35,805
1904–1905 ..	1,95,38,005

47. The figures given in the margin show the salt revenue of the Presidency for 1904–1905 and for the four preceding years.

[§ On page 31.]

48. Taking credit for only the duty on the salt consumed in the Presidency, whether locally manufactured or imported by sea or land, and omitting the duty on all salt exported, the real revenue of the Presidency, as shown in enclosure 3 §, to Appendix I, is Rs. 1,93,4[illegible],924.

† Includes Rs. 1,48,911, the sale-proceeds of salt sold for fish-curing and Rs. 3,214 received for salt sold to the French Government.

49. Including the abkári and customs charges the total charges of the Presidency amounted to Rs. 31,27,909 against Rs. 30,28,278 in the preceding year. Details for sub-divisions are given in Appendix J. Excluding Rs. 17,802 spent on excise licensees' works and Rs. 4,92,009 on salt purchase and freight, which are items exclusively relating to Salt, the nett charges debitable to the combined Salt, Abkári and Customs Department amount to Rs. 26,18,098. Five per cent. of this, or Rs. 1,30,905, is as usual debited to Customs and two-fifths of the balance, or Rs. 9,94,877, to Excise; the remainder together with the two amounts mentioned above as relating exclusively to Salt, or, in all Rs. 20,02,127 is the amount debitable to Salt.

Charges.

[On pages 32 to 35.]

50. There was an increase in the expenditure on temporary establishments owing to the status of the temporary third-grade peons being raised. The amount paid in rewards decreased as there were fewer prosecutions for offences against the Salt and Abkári Acts. The increase under "Purchase, repair and carriage of tents" was mainly due to the supply of tents to the seven temporary Assistant Inspectors sanctioned for sweet-toddy areas in the Tinnevelly district. The fall under "Office expenses and miscellaneous" was due to smaller expenditure upon sandals during 1904–1905, while the favourable character of the season for salt manufacture in most of the factories and the consequent general increase in production were the causes of the high expenditure under the heads of "Purchase of salt (manufacturer's share)" and "Conveying and storing salt." In spite of the fact that the quantity of salt transported to the West Coast was larger than in 1903–1904 there was a decrease under the head "Charges for conveying salt to French Settlements and to fish-curing yards," due to part of the supply of salt to the West Coast for the year having been paid for during the current year and to the freight and other charges having been reduced to Rs. 6–4–0 per ton against Rs. 7–3–0 in the previous year. The variations under the heads "Works for the manufacture and storage of salt" and "Works to be executed by Government on behalf of the excise licensees" were due to the special expenditure incurred in 1903–1904 in the case of the latter and to the fact that in 1904–1905 there was need of less silt-clearing in the channels of the Ennore factories.

Cause of variations.

[*Vide* enclosure to Appendix J on page 36.]

51. The total expenditure on works was Rs. 1,46,800 against Rs. 1,68,175 in the previous year. The former sum includes Rs. 17,802 and the latter Rs. 28,565 spent 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.]

52. The proportion borne by the charges of the department to its receipts remained almost stationary, but the nett revenue realized during the year was Rs. 1,73,46,797 against Rs. 1,63,80,319 in the preceding year.

Proportion of charges to receipts and net revenue.

53. The revenue receipts were Rs. 1,86,16,386 and the charges Rs. 14,93,862 or 8·02 per cent. of the receipts. The manufacturing receipts were Rs. 9,21,619 and the charges Rs. 5,08,265 or 55·14 per cent. of the receipts.

54. Appendix* L shows the cost of the salt sold at the Government factories and extensions. The cost was normal, ranging from 1 anna 8 pies to 2 annas 5·2 pies a maund, except at Balacheruvu and the Madras Depot where the rate slightly exceeded 3 annas. At the former it was due to the comparatively poor outturn and at the latter to the salt manufactured in the Ennore factories being transported to and stored at the Madras Depot.

[* On pages 40 and 41.]

CHAPTER VI.—QUALITY OF SALT.

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

Mode of selecting samples.

56. The Government salt showed a slight deterioration in quality, the general average percentage of sodium chloride being 93·2 against 94·1 in the previous year. This average was exceeded at Vallur, Ganjám, Polavaram, Kattur, Vayalur, Adirámpatnam extension, Attiput and Pandraka,

Quality of Government salt.

the salt of the last named factory being particularly good with no magnesium sulphate and but little dirt. The worst salt produced was that of Sevandakulam extension which contained only 89·7 per cent. of sodium chloride and as much as 6·9 per cent. of magnesium salts. The average percentage of magnesium salts was higher than in the previous year, 3·0 against 2·4. Due notice is being taken of the neglect of brine tests by the officers of the department.

57. There was also a slight deterioration in the quality of excise salt, the general average percentage of sodium chloride being 92·4 against 93·3 in the previous year. In the Nizampatam, Arumuganeri, Kayalpatnam, Arasadi, Penuguduru, Keranur, Tuticorin (Karapad), Neidavásal, Theethandathanam, Cuddalore, Kuppili, Vedáranniyam, Sevandakulam, Krishnapatnam extensions Nos. I and II and Jagannaikpur factories the percentage was below 92. The salt produced at the Karasa, Morekolam, Thumbikkanallavankottai, Vadasumanjeri, Kuttanguli, Iskapalle, Cheyur, Naupada and Vattanam factories contained more than 94 per cent. of sodium chloride. The salt of the last named factory was particularly good with a very low percentage of impurities. Thirty-seven factories showed 2 per cent. or more of magnesium chloride, the worst being Penuguduru, Kudikadu, Tuticorin (Karapad), Levingepuram, Kayalpatnam, Sevandakulam, Arumuganeri, Keranur and Arasadi with 4·0, 4·1, 4·1, 4·4, 4·6, 4·7, 4·7, 4·7 and 5·0, respectively. The average percentage of magnesium sulphate was 0·8 against 0·7 in 1903–1904, and that of calcium salts 1·9 against 1·8. Kuppili, Manginapudi and Nizampatam salts contained over 3 per cent. of dirt.

Quality of excise salt.

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 1904 in each sub-division of the Presidency.

[* On pages 42 and 43.]

59. More than half of the 1,953 persons sent for trial came from the following eight circles:—

Circles.	1903. PERSONS.	1904. PERSONS.
Naupada	79	93
Anakapalle	80	73
Nizampatam	24	75
Tada	69	93
Tiruvallúr	43	141
Cheyur	152	368
Merkanam	15	80
Villupuram	153	105
Total ...	615	1,028

60. There was a nett decrease in the total number of offences reported during the year. The decrease was largest in the Chicacole, Trichinopoly and Calicut sub-divisions. Most of the decrease in the Chicacole sub-division was in the Konada, Calingapatam and Polavaram circles; it appears to have been due to late rains in 1903 and to the early commencement of rains in 1904. There also appears to be reason to consider that there was some negligence on the part of the preventive establishment. The decrease in the Trichinopoly sub-division is chiefly noticeable in the South Trichinopoly circle where the fall is attributed to the exemplary punishments inflicted by the Magistracy in 1903 on the Uppiliars who were found dealing in educed salt. The continued fall in the Calicut sub-division is ascribed to vigilant patrolling of the preventive staff of the Udipi circle, to the Moplah community in the southern villages

of the Kasaragod circle having bound themselves by an undertaking not to commit offences against fiscal laws, and to some of the saline soils in the Tellicherry circle having been brought under cultivation. The decrease of 50 per cent. in the number of cases reported from the Tinnevelly sub-division occurs chiefly in the Morekodam circle, where it is due to the destruction of all small formations of spontaneous salt and to the efficient guarding of all large ones. It was only in the Chingleput sub-division and especially in the Tiruvallúr and Cheyur circles that there was any noticeable increase in detection. In the former circle it is attributed to dry weather and effective patrols. No special reasons are forthcoming for the increase in the Cheyur circle, except that owing to the heaviness of the monsoon of 1903 detection was poor in that year.

Illegal arrests.

61. There was only one case during the year in which an arrest was declared illegal. The mistake was one of law.

Duration of cases before Inspectors.

62. Of the twenty-six persons whose cases were undisposed of at the end of 1904, the cases of fifteen had been pending for less than one month, those of seven for more than one month but less than three months and those of four for more than three months. For ordinary cases the general average duration of enquiries was 4·94 days against 5·24 days in the preceding year. In the following circles, however, the average duration of such cases was more than fifteen days:—

Circle.	Days.
Arni ...	19·0
Penukonda ...	20·5
Iskapalle ...	164·0

The delay in the disposal of cases in the Arni circle was unavoidable, in the Penukonda circle it was due to the slackness of the Inspector, and in the Iskapalie circle the Board had to reprimand Mr. Deighton, the Inspector, for the excessive delay.

Classification of offences.

63. Excluding undetected cases and scrapings, the total number of cases reported during the year was 2,264. In 822 of these the offence was manufacture of contraband salt (other than saltpetre), 604 related to possession of contraband salt-earth, 366 to possession of earth-salt, and 257 to possession of spontaneous or swamp salt, while the remaining 215 cases were connected with the manufacture of saltpetre, etc.

Acquittals.

64. There was a decrease in the percentage of acquittals in cases sent for trial from 1·5 in the previous year to 0·5 in the year under report.

Pendency of cases before Magistrates.

65. The total number of cases pending before the magistracy at the end of the year was 59 against 39 in the preceding year.

Rewards.

66. The amount sanctioned as rewards was Rs. 5,215–3–11 against Rs. 6,996–9–0 * in the previous year. The decrease is due to the fall in detection.

* Revised figure.

Assaults on officers.

67. There were only six cases of resistance to officers of the department in the discharge of their duties. In three of these the assailants were convicted and the other three cases were pending at the close of the year.

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.
1904	(a) 30 2 34¼	80 12 49 7/16	67 7 11¼	390 30 70¾	0 6 40	42 19 61¾
1903	(b) 25 11 69¼	46 30 75½	34 9 66¼	404 13 65	..	49 34 30½

MDS. S. T.
(a) Includes 2–13–29¼ of educed salt.
(b) Do. 16–4–41¼ do.

.9

Salt preventive operations in the Pudukkóttai State.

69. The results of the operations of the salt preventive force in the Pudukkóttai State are shown in Appendix N.* The decrease in the number of salt offences is stated to be due to the reduction of the duty, to the vigilance of the preventive force and to the severity of the punishments inflicted by the magistracy.

[* On page 44.]

The average duration of cases was 5 days against 7 in the previous year, the average incidence of fines Rs. 3–6–4 against Rs. 2–12–6, and the quantity of contraband articles dealt with was as follows:—

	1903.			1904.		
	MDS.	S.	T.	MDS.	S.	T.
Salt-earth ...	9	22	2	8	33	8
Earth-salt ...	0	18	7	0	14	2
Brine ...	3	11	3	1	39	13

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 12·474 to 15·876 Madras seers per rupee.

CHAPTER VIII.—FISH-CURING.

Number of yards worked.

70. There were 135 yards at work at the end of the year. The Kapaskudi yard in the Surla Circle which was opened in September 1902 as a tentative measure was closed during the year on sanitary grounds.

Extent of operations.

71. The total weight of fish brought to the yards for curing was 1,493,876 maunds or 54,877 tons against 1,450,145 maunds or 53,271 tons in the previous year. The increase of 3 per cent. was contributed mainly by the Calicut sub-division and was due to the re-appearance of heavy shoals of mackerel on the coast of the South Canara district and Ponnani circle. The decrease in the Calicut circle is accounted for by the absence of shoals of mackerel and cat-fish, and that in the Tellicherry circle is ascribed to a temporary strike among the curers of the Tellicherry yard who refused to comply with certain conditions which were laid down regarding the erection of their sheds. There was a decrease in the Chicacole, Masulipatam, Nellore, Chingleput and Negapatam sub-divisions, which is ascribed to unfavourable weather. The quantities of fish brought to be cured in the yards on the East and West Coasts, respectively, for the last five years are given in the foot-note to Appendix O †.

[† On pages 46 and 47.]

Proportion of salt issued to fish cured.

72. The quantity of salt issued for each maund of fish varied with the methods of curing adopted, and the nature and size of the fish treated. The range was from 6·84 lbs. to 17·27 lbs.; but the average for the Presidency remained almost the same as in the last year.

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 was 839,080 maunds, in addition to which, 19,212 maunds were imported from places outside the Presidency, so that the total quantity available for local consumption and for export amounted to 858,292 maunds. 655,201 maunds, or 76 per cent. of this quantity, was consumed within the Presidency. The average value per pound of the fish exported was 1 anna 6·08 pies against 1 anna 6·5 pies in the previous year.

Financial results.

74. The total expenditure incurred on account of buildings, establishments and contingencies was Rs. 57,282–13–7, to which must be added Rs. 1,920, the cost of the clerical establishment maintained in the Central and Sub-divisional offices for the compilation and scrutiny of the fish-curing returns. 20,571 maunds of excise salt were purchased by Government for supply to fish-curing yards, including old salt secured at nominal prices in auction; and 12,235 maunds were issued from this and from the previous years' stock in

addition to 187,600 maunds of Government salt. The total expenditure on fish-curing yards during the year including the cost of salt issued amounted to Rupees 1,24,981-8-3, while the receipts were Rs. 1,48,738-0-10. According to the method of calculation adopted prior to 1897-98 there was, therefore, a gain to Government on the operations of the yards of Rs. 23,756-8-7 in the year, and of Rs. 2,52,763-15-10 up to the year. If, however, Rs. 71,500 spent on establishments for gollahs and on the storage of salt, Rs. 63,453, the interest at 5 per cent. on the capital cost of gollahs and works, and Rs. 63,453, the cost of upkeep of the gollahs, also at 5 per cent. of the capital cost, be deducted, the gain up to the year is reduced to Rs. 54,357-15-10.

75. Information regarding the movements of migratory fish round the coasts continued to be recorded in the manner indicated by Mr. Thurston.

CHAPTER IX.—MISCELLANEOUS.

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

76. During the year 5,760 heaps were stored, of which 1,085 or 18·83 per cent. were stored personally by Inspectors and Assistant Inspectors. One hundred and eight heaps out of the 1,085, or 1·8 per cent. of the total number stored, were tested by Assistant Commissioners—29 by check-weighment at the time of sales and the rest by re-storage.

77. Out of the remaining 4,675 heaps, which were stored by Sub-Inspectors, 296 and 741 were tested by Inspectors and Assistant Inspectors, respectively, as detailed below:—

	Number check-weighed at the time of sales.	Number re-stored.
By Inspectors	231	65
By Assistant Inspectors	619	122

78. The total number tested during the year by Assistant Commissioners, Inspectors and Assistant Inspectors was thus 1,145 or 19·87 per cent. of the full number stored. The requirements of the Salt Manual with regard to test-weighments were sufficiently complied with in all sub-divisions except Chicacole, Nellore and Tinnevelly, the Assistant Commissioners of which have been instructed to pay more attention to the matter.

79. Three hundred and eighty heaps out of the 1,145 above referred to were tested within a short time of storage—125 by Inspectors and 255 by Assistant Inspectors.

The saltpetre industry.

80. The number of factories for the manufacture of crude saltpetre increased from 1,457 to 1,569, the increase being chiefly in the Trichinopoly sub-division. Thirty-eight refineries continued to be worked during the year.

Receipts and expenditure under saltpetre.

81. The receipts on account of license fees, fines, etc., were Rs. 4,222 against Rs. 4,240-10-0 and the expenditure which consists solely of the pay of the officers employed for the supervision of the refineries was Rs. 4,860-15-7 against Rs. 5,675-4-2 in the preceding year.

Refined saltpetre and edible salt produced.

[* On page 48.]

Educed salt destroyed.

82. Appendix P * shows the quantities of refined saltpetre and edible salt produced in the refineries during the year and compares them with the quantities of crude saltpetre treated. None of the educed salt was bought by Government for supply to the fish-curing yards. Most of it was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors, the rest being left over for destruction in 1905-06.

Records.

83. The mofussil records of the department are generally reported to be in good order. Search fees to the extent of Rs. 59-7-0 were collected in the various offices.

Service books.

84. The annual returns received from the local officers show that the service books of the employés in the department have been properly maintained.

Inventory of valuable stock.

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

Conduct of officers.

86. The officers of the department on the whole worked satisfactorily. The following deserve commendation: Messrs. Johnston and Flemyng Acting Assistant Commissioners, and Messrs. E. E. Scott, J. A. Muller, J. R. Wilson, W. A. Connor, J. W. Greatorex, D. G. Viviani, K. A. Ramaswami Aiyar, K. Raghava Chariyar, P. Narayanasami Mudaliar, E. J. Bower, J. W. O'Shaughnessy, A. J. H. White, H. P. St. C. Berlie, and C. F. Sharp of the officers in charge of circles.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 28th August 1905.

C. B. COTTERELL,
Ag. Secretary to the Commissioner of Salt, Abkāri and Separate Revenue.

(True Copy.)

R. G. A. THOMSON,
Assistant Secretary.

APPENDIX A (*vide* paragraph 6).

STATEMENT showing the sanctioned strength of the establishment as it stood on 31st March 1905.

—	Establishments in the Board's and the Deputy and Assistant Commissioners' offices. — Clerks, accountants, copyists and type-writing clerks.	Establishments in the Board's and the Deputy and Assistant Commissioners' offices. — Menials.	Inspectors, Assistant Inspectors and Sub-Inspectors. Permanent. — Inspectors.	Permanent. — Assistant Inspectors.	Permanent. — Sub-Inspectors.	Temporary. — Assistant Inspectors.	Temporary. — Sub-Inspectors.	Subordinate Factory establishments. Permanent. — Clerks and shroffs.	Permanent. — Petty officers.	Permanent. — Peons.	Temporary (b). — Clerks and shroffs.	Temporary (b). — Petty officers.	Temporary (b). — Peons.	Subordinate Preventive and Tree-tax establishments. Permanent. — Clerks and shroffs.	Permanent. — Petty officers.	Permanent. — 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 ..	155	156	82	112	867	7	35	160	326	1,350	1	13	932	154	351	4,980
Sanctioned during the year	1	..	..	..	5	7	..	1	..	..	..	1	649	3	..	3
Abolished during the year	1	..	..	..	1	2	..	1	1	1	..	3	650	3	2	15
Strength at the end of the year	(a) 155	(a) 156	82	112	871	12	35	160	325	1,349	1	11	931	154	349	4,968

—	Subordinate Preventive and Tree-tax establishments—*cont.* Temporary. — Clerks and shroffs.	Temporary. — Petty officers.	Temporary. — Peons.	Subordinate Customs establishments (c). — Superintendents and Assistant Superintendents.	Subordinate Customs establishments (c). — Clerks and shroffs.	Subordinate Customs establishments (c). — Menials.	Subordinate Fish-curing establishments (c).	Subordinate Distillery establishments. — Clerks.	Subordinate Distillery establishments. — Petty officers.	Subordinate Distillery establishments. — Peons.	Saltpetre amins—Petty officers.	Abkári establishments in Collectorates and Taluk offices (c). — Clerks.	Abkári establishments in Collectorates and Taluk offices (c). — Menials.	Total strength.	Cost per annum.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Strength at the beginning of the year ..	8	8	128	32	135	384	312	3	8	89	51	265	69	11,168	19,82,735
Sanctioned during the year	1	..	40	..	7	3	..	..	..	..	..	4	..	725	37,724
Abolished during the year	..	..	40	..	3	..	..	..	..	..	..	4	..	727	32,610
Strength at the end of the year	4	8	128	32	139	387	312	3	8	89	51	265	69	11,166	19,87,849

(a) Exclusive of the establishments sanctioned for the Income-Tax and Stamp Departments of the Board's office.
(b) Includes non-continuous service men employed as line guards during the manufacturing season.
(c) Inclusive of the temporary men also employed on these duties.

APPENDIX B (*vide* paragraph 7).

STATEMENT showing the number of punishments imposed on the officers of the Salt, Abkári and Customs Department of and below the rank of Inspectors during 1904–1905.

Class.	Years.	Strength.	Dismissals.	Degradations.	Suspensions.	Fines.	Stoppages of pay for absence without leave.	Total.	Percentage.
1	2	3	4	5	6	7	8	9	10
Inspectors and Assistant Inspectors.	1904-1905 ..	206	1	2	1	..	..	4	1·9
	1903-1904 ..	201	..	3	..	..	..	3	1·5
Sub-Inspectors ..	1904-1905 ..	906	7	44	19	..	..	70	7·7
	1903-1904 ..	902	7	39	19	..	..	65	7·2
Superintendents, Assistant Superintendents, Clerks and Shroffs.	1904-1905 ..	(a) 648	7	19	15	..	..	41	6·3
	1903-1904 ..	(a) 643	9	3	6	2	4	24	3·7
Menials	1904-1905 ..	(a) 9,072	117	69	456	1,418	1,227	3,287	36·2
	1903-1904 ..	(a) 9,088	148	87	440	1,266	1,241	3,182	35·0
Total ..	1904-1905 ..	(a) 10,832	132	134	491	1,418	1,227	3,402	31·4
	1903-1904 ..	(a) 10,834	164	132	465	1,268	1,245	3,274	30·2

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

APPENDIX C (*vide* paragraphs 18 and 19).

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1904–1905.

Sub-divisions.	Stock at the beginning of the year including the wastage to be written off. Government.	Excise.	Total.	Received during the year. Government. Received from licensees.	From other Sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received during the year. Excise. Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand total, Government and Excise.	Total in hand and received. 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	734,176	442,295	1,176,471	(a) 985,652	..	75	(b) 884	986,611	(c) 870,552	35	(d) 121,639	992,226	1,978,837	(e) 1,725,439	(e1) 1,429,869	3,155,308
Cocanada	61,949	218,675	280,624	50,671	..	..	(f) 2	50,673	(g) 466,797	2	(h) 4	466,803	517,476	(i) 112,838	(i1) 685,262	798,100
Masulipatam ..	125,267	327,201	452,468	44,050	(j) 200	..	..	44,250	(k) 120,900	..	(h) 40	120,940	165,190	(l) 169,787	(l1) 447,871	617,658
Nellore	439,764	572,600	1,012,364	(m) 701,866	..	60	..	701,926	(n) 1,242,448	6	(h) 92	1,242,546	1,944,472	(o) 1,144,889	(o1) 1,811,947	2,956,836
Chingleput ..	1,480,656	291,275	1,771,931	1,158,611	(p) 28	28	(q) 29,870	1,188,537	692,646	10	(h) 1,000	693,656	1,882,193	(r) 2,669,314	(r1) 984,810	3,654,124
Cuddalore	52,975	106,134	159,109	127,622	..	..	..	127,622	(s) 613,918	21	(h) 324	614,258	741,880	(t) 195,770	(t1) 705,219	900,989
Negapatam ..	78,526	109,958	188,484	182,428	..	18	..	182,446	740,660	62	(h) 94	740,816	923,262	(u) 262,068	(u1) 849,678	1,111,746
Tinnevelly	35,201	1,202,204	1,237,405	135,756	..	10	(v) 400	136,166	(w) 1,978,834	230	(h) 2,816	1,981,880	2,118,046	(x) 180,734	(x1) 3,174,717	3,355,451
Total of the East Coast	3,008,514	3,270,342	6,278,856	3,386,656	228	191	31,156	3,418,231	6,726,750	366	126,009	6,853,125	10,271,356	6,460,839	10,089,373	16,550,212
Calicut—Total of the West Coast ..	206,686	..	206,686	..	(y) 143,306	451	(z) 1,050	144,807	..	..	..	..	144,807	351,493	..	351,493
Total of the Presidency	3,215,200	3,270,342	6,485,542	3,386,656	143,534	642	32,206	3,563,038	6,726,750	366	126,009	6,853,125	10,416,163	6,812,332	10,089,373	16,901,705
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,305,885	..	..	1,305,885
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,093	..	..	2,093
Grand Total ..	3,215,200	3,270,342	6,485,542	3,386,656	143,534	642	32,206	3,563,038	6,726,750	366	126,009	6,853,125	11,724,141	6,812,332	10,089,373	18,209,683

(a) Includes 40,800 maunds manufactured during the season of 1905 but excludes 4,800 maunds manufactured during the season of 1904.
(b) Includes 876 maunds of undelivered salt on which duty and cost price were refunded and 8 maunds removed at the time of outturn to adjust wastage.
(c) Includes 76,464 maunds manufactured during the season of 1905 but excludes 50,400 maunds manufactured during the season of 1904.
(d) Includes 116,691 maunds of crushed and 4,440 maunds of sifted salt received in the Naupada factory after special treatment in the Oriental Salt Company's cleaning machinery and 508 maunds of undelivered salt on which duty and cess were refunded.
(e) Includes, (e1) Excludes } 4,652 maunds purchased from the excise licensees for fish-curing purposes.
(f) Received into store being the excess found at Jagannaikpur.
(g) Includes 15,600 maunds manufactured during the season of 1905 but excludes the same quantity manufactured during the season of 1904.
(h) Undelivered salt on which duty and cess were refunded.
(i) Includes, (i1) Excludes } 216 maunds purchased from the excise licensees for fish-curing purposes.
(j) Received from Chinnaganjám for fish-curing purposes.
(k) Includes 18,000 maunds manufactured during the season of 1905.
(l) Includes, (l1) Excludes } 270 maunds purchased from the excise licensees for fish-curing purposes.
(m) Includes 195,600 do. do.
(n) Includes 184,800 do. do.
(o) Includes, (o1) Excludes } 3,199 maunds purchased from the excise licensees for fish-curing purposes.
(p) Received from Karambalam for supply to the Kadapakam fish-curing yard.
(q) Includes 10 maunds of sample salt, 29,857 maunds of undelivered salt on which cost price was refunded and 3 maunds adjusted in the accounts to rectify certain errors in stock.
(r) Includes, (r1) Excludes } 121 maunds purchased from the excise licensees for fish-curing purposes.
(s) Includes 1,200 maunds manufactured during the season of 1905 but excludes 3,280 maunds manufactured during the season of 1904.
(t) Includes, (t1) Excludes } 1,673 maunds purchased from the excise licensees for fish-curing purposes and 13,500 maunds for supply to the French authorities at Karikal.
(u) Includes, (u1) Excludes } 1,073 maunds purchased from the excise licensees for fish-curing purposes and 23 maunds of unclaimed excise salt added to Government stock.
(v) Received during the year from the Sevandakulam Extension to the Morekolam Circle for fish-curing purposes the quantity of 400 maunds, which was in transit at the close of 1903-1904.
(w) Includes 9,600 maunds manufactured during the season of 1905 but excludes 68,400 maunds manufactured during the season of 1904.
(x) Includes, (x1) Excludes } 9,367 maunds purchased from the excise licensees for fish-curing purposes.
(y) The difference between this figure and that shown in column 21 against the Tinnevelly sub-division is due to three bags of salt having been received in excess.
(z) Purchased for supply to the French authorities at Mahé.

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APPENDIX C (*vide* paragraphs 18 and 19)—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1904–1905—*cont.*

Sub-divisions.	Expended during the year. Government. Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other Sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Expended during the year. Excise. Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Balance including the wastage to be written off. Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	(a) 1,308,014	9,018	..	..	..	79,762	1,396,794	895,792	..	(b) 142,047	38,420	1,076,259	2,473,053	328,645	353,610	682,255
Cocanada	(c) 21,674	5,586	1,080	..	..	2,394	30,734	461,235	(d) 34,620	(e) 50	31,044	526,949	557,683	82,104	158,313	240,417
Masulipatam ..	153,598	833	..	..	..	1,514	155,945	154,204	..	..	8,578	162,782	318,727	13,842	285,089	298,931
Nellore	(f) 534,770	3,981	..	(g) 200	..	36,113	575,064	878,325	..	(h) 86	52,225	930,636	1,505,700	569,825	881,311	1,451,136
Chingleput ..	(i) 1,363,287	2,992	..	..	(j) 149,939	109,087	1,625,305	416,588	(d) 27,754	(h1) 2,924	31,706	478,972	2,104,277	1,044,009	505,838	1,549,847
Cuddalore	(o) 26,047	2,063	58,944	(k) 28	..	3,182	90,264	485,202	..	(h) 106	20,260	505,568	595,832	105,506	199,651	305,157
Negapatam ..	(p) 123,389	5,831	..	..	..	13,055	142,275	508,117	..	(h) 132	24,388	532,637	674,912	119,793	317,041	436,834
Tinnevelly ..	(l) 220	9,234	..	143,300	..	5,295	158,049	1,498,612	(d1) 187,191	(m) 2,449	33,139	1,721,391	1,879,440	22,685	1,453,326	1,476,011
Total of the East Coast	3,530,999	39,538	60,024	143,528	149,939	250,402	4,174,430	5,298,075	249,565	147,794	239,760	5,935,194	10,109,624	2,286,409	4,154,179	6,440,588
Calicut—Total of the West Coast ..	(l) 236	160,295	1,450	..	(n) 1	3,912	165,894	..	..	..	..	..	165,894	185,599	..	185,599
Total of the Presidency	3,531,235	199,833	61,474	143,528	149,940	254,314	4,340,324	5,298,075	249,565	147,794	239,760	5,935,194	10,275,518	2,472,008	4,154,179	6,626,187
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,305,885	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,093	..	..	..
Grand Total ..	3,531,235	(q) 199,833	61,474	143,628	149,940	254,314	4,340,324	5,298,075	249,565	147,794	239,760	5,935,194	11,583,496	2,472,008	4,154,179	6,626,187

(a) Includes 188 maunds supplied to the Jail Department.
(b) Includes 141,902 maunds of salt issued to the Oriental Salt Company for special treatment and 145 maunds destroyed under paragraph 75 of the Salt Manual.
(c) Includes 490 maunds supplied to the Jail Department.
(d) Exported to Calcutta.
(d1) Includes 187,001 maunds exported to the Straits Settlements and 190 maunds undelivered.
(e) Destroyed under condition 13 of the Excise license.
(f) Includes 24 maunds supplied to the Jail Department.
(g) Issued from Chinnaganjám to Nizampatam for fish-curing purposes.
(h) Destroyed under paragraph 75 of the Salt Manual.
(h1) Includes 1,072 maunds destroyed under the five years' rule and 1,852 maunds under paragraph 75 of the Salt Manual.
(i) Includes 1,361 maunds supplied to the Jail Department.
(j) Includes 148,736 maunds exported by the Ceylon Government, 1,200 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, and 3 maunds lost in transit to the Mangodu fish-curing yard the duty and cost price of which were recovered.
(k) Issued from Karambalam to the Kadapakam fish-curing yard.
(l) Supplied to the Jail Department.
(m) Includes 2,400 maunds sent to the Travancore State and 49 maunds destroyed under condition 13 of the Excise license.
(n) Destroyed under paragraph 106 of the Salt Manual.
(o) Includes 85 maunds supplied to the Jail Department.
(p) Do. 425 do do.
(q) 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 30).

STOCKS and issues of salt of all kinds for the five years ending with 1904–1905.

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.
1900–1901	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
1901–1902	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
1902–1903	(a) 3,607,463	5,060,627	..	(a) 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
1903–1904	4,595,327	4,903,568	..	9,498,895	2,557,268	4,370,968	1,041,470	7,969,706	7,152,595	9,274,536	1,041,470	17,468,601
1904–1905	3,076,243	3,147,625	..	6,223,868	3,453,598	6,819,031	1,307,978	11,580,607	6,529,841	9,966,656	1,307,978	17,804,475

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.
1900–1901	9,060,452	202,239	(b) 100,781	54,070	518,825	9,936,367	3,597,000	4,742,227	..	8,339,227
1901–1902	8,984,823	248,876	(c) 45,109	57,576	408,804	9,745,188	(a) 3,607,463	5,060,627	..	(a) 8,668,090
1902–1903	9,122,219	180,865	(d) 157,850	56,102	173,558	9,690,594	4,595,327	4,903,568	..	9,498,895
1903–1904	9,930,133	192,726	(e) 63,379	60,838	(f) 336,110	10,583,186	3,076,243	3,147,625	..	6,223,868
1904–1905	10,137,288	199,833	(g) 7,096	61,474	(h) 398,111	10,803,802	2,387,452	4,054,703	..	6,442,155

(a) Revised figures.

(b) Includes 100,050 maunds destroyed, 128 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.

(c) 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.

(d) 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 Blangad 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.

(e) Includes 55,365 maunds destroyed, 772 maunds issued to Messrs. Wilson & Co. and Mr. Zellweger for use in the tanneries at Tangal and Tuticorin, respectively, 830 maunds issued to the Buckingham Mills Company, for bleaching and dyeing purposes, 8 maunds lost in transit on which duty and cost price were recovered, 4 maunds issued as samples to the Ceylon Government, 400 maunds sent from the Sevandakulam Extension to the Morekolam fish-curing yard at the close of the year and 6,000 maunds sent to the Travancore State.

(f) Includes 123,322 maunds exported by the Ceylon Government.

(g) Includes 3,493 maunds destroyed, 1,200 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 3 maunds lost in transit the duty and cost price of which were recovered and 2,400 maunds sent to the Travancore State.

(h) Includes 148,736 maunds exported by the Ceylon Government.

APPENDIX D (*vide* paragraphs 20 and 21).

STATEMENT showing duty-paid and duty-bearing salt imported by sea and cleared in the Madras Presidency in 1904–1905.

Sub-division.	Port or district of import.	As per manifests from		Total as per manifests.	Wastage discovered.		Actual quantity imported.
		Ports in the Bombay Presidency.	Other countries.		Quantity.	Centage.	
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	57	..	57	..	..	57
Negapatam ..	Negapatam	7	..	7	..	..	7
Tinnevelly ..	Tuticorin	15	..	15	..	..	15
Calicut ..	Baindur (South Canara district).	9,569	..	9,569	..	..	(a) 9,576
	Coondapoor do. ..	34,622	..	34,622	309	·89	34,313
	Hangarkotta do. ..	53,375	..	53,375	710	1·33	52,665
	Malpe do. ..	2,459	..	2,459	37	1·50	2,422
	Mulki do. ..	2,808	..	2,808	88	3·13	2,720
	Mangalore do. ..	203,776	..	203,776	3,707	1·81	200,069
	Cannanore (Malabar district) ..	89,713	..	89,713	1,757	1·95	87,956
	Tellicherry do. ..	86,616	..	86,616	1,244	1·43	85,372
	Badagara do. ..	52,518	..	52,518	857	1·63	51,661
	Quilandi do. ..	13,096	..	13,096	116	·88	12,980
	Calicut do. ..	420,683	..	420,683	6,296	1·49	414,387
	Beypore do. ..	87,680	..	87,680	1,431	1·63	86,249
	Ponnáni do. ..	267,747	..	267,747	3,026	1·13	264,721
	Cochin do. ..	729	..	729	14	1·92	715
	Total ..	1,325,391	..	1,325,391	19,592	1·47	1,305,806
	Total duty-paid ..	1,325,470	..	1,325,470	19,592	1·47	(c) 1,305,885
	Duty-bearing imports (by sea).						
Chicacole ..	Vizagapatam	..	7	7	..	..	7
Cocanada ..	Cocanada	..	1	1	..	..	1
Chingleput ..	Madras	..	2,025	2,025	..	..	2,025
Tinnevelly ..	Tuticorin	..	23	23	..	..	23
Calicut ..	Mangalore (South Canara district).	..	8	8	..	..	8
	Tellicherry (Malabar district) ..	..	4	4	..	..	4
	Calicut	..	10	10	..	..	10
	Cochin	..	15	15	..	..	15
	Total ..	..	(b) 2,093	2,093	..	..	(c[1]) 2,093
	Grand Total ..	1,325,470	2,093	1,327,563	19,592	..	1,307,978

(a) The consignments showed a net excess of 7 maunds.

(b) From the United Kingdom.

(c) Includes, (c[1]) Excludes } 6,636 maunds being the excess found in consignments of duty-paid salt imported from Bombay and on which duty was collected in this Presidency.

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APPENDIX E (*vide* paragraphs 31 and 32).

STATEMENT showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1904–1905.

Sub-Division.	Excise factory.	Under 1 anna. I. Mds.	Under 1 anna. Amount.	From 1 anna to 1 anna 11 pies. I. Mds.	From 1 anna to 1 anna 11 pies. Amount.	From 2 annas to 2 annas 11 pies. I. Mds.	From 2 annas to 2 annas 11 pies. Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	From 3 annas to 3 annas 11 pies. Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	From 4 annas to 4 annas 11 pies. Amount.
1	2	3	4	5	6	7	8	9	10	11	12
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chicacole.	Naupada ..	..	..	1,358	145 14 10	305,581	47,222 6 4	55,098	10,924 10 4	4,410	1,102 8 0
	Kuppili ..	..	..	..	..	..	..	2,596	581 9 3	55,389	16,157 13 8
	Konada ..	..	..	..	..	1,292	201 14 0	19,681	4,375 2 10	28,796	7,546 2 4
	Bimlipatam	..	..	..	..	955	144 9 0	1,840	291 8 8	[illegible]	16,039 9 0
	Karasa ..	..	..	..	..	381	47 10 0	103,828	19,467 12 0	826	206 8 0
	Total ..	..	..	1,358	145 14 10	308,209	47,616 6 4	182,543	35,640 11 1	146,961	41,052 9 0
Cocanada.	Penugudurru	..	..	490	52 3 0	126,580	18,697 5 6	226,536	42,582 6 0	..	..
	Jagannaikpur	..	..	..	..	2,036	298 13 6	15,638	3,259 9 6	31,758	8,587 10 0
	Mogalturru	..	..	..	..	..	..	316	61 15 0	16,693	4,173 4 0
	Total ..	..	..	490	52 3 0	128,616	18,996 3 0	242,490	45,903 14 6	48,451	12,760 14 0
Masulipatam.	Manginapudi	..	..	..	..	53,506	7,831 8 0	13,922	2,624 12 0	46,752	11,688 0 0
	Nizampatam	..	..	..	..	..	..	37,130	7,995 1 6	280	70 0 0
	Total ..	..	..	..	..	53,506	7,831 8 0	51,052	10,619 13 6	47,032	11,758 0 0
Nellore.	Kanuparti	206	1 1 2	..	..	3,475	434 6 0	10,836	2,031 12 0	..	..
	Pákala ..	..	..	..	..	..	..	202,666	41,168 4 0	41,574	10,422 2 0
	Iskapalle	78	2 7 0	8,686	728 0 6	63,656	9,295 5 0	986	184 14 0	..	..
	Krishnapatnam	3,738	136 15 6	45,846	3,360 5 8	394,540	51,943 12 4	..	..	160	40 0 0
	Tada ..	..	..	23,970	2,247 3 0	20,954	2,875 14 0	42,150	8,494 14 0	14,804	3,869 3 0
	Total ..	4,022	140 7 8	78,502	6,335 9 2	482,625	64,549 5 4	256,638	51,879 12 0	56,538	14,331 5 0
Chingleput.	Vallur ..	..	..	..	..	..	..	962	180 6 0	..	..
	Vadasamanjeri	..	..	..	..	..	..	4,226	792 6 0	..	..
	Covelong ..	42	0 3 6	272	17 0 0	21,201	2,844 2 6	68,032	12,756 0 0	..	..
	Cheyur ..	..	..	..	..	1,598	259 11 6	52,072	10,948 13 9	65,264	18,133 10 9
	Chunampet	..	..	1,794	168 3 0	27,619	4,138 2 10	95,256	19,339 12 6	35,644	8,966 12 0
	Total ..	42	0 3 6	2,066	185 3 0	50,418	7,242 0 10	220,548	44,017 6 3	100,908	27,100 6 9
Cuddalore.	Merkanam	..	..	..	..	18,724	2,387 3 0	76,236	15,563 11 2	95,972	25,378 1 0
	Cuddalore	..	..	..	..	..	..	112	24 8 0	2,523	690 9 6
	Kudikkadu	..	..	..	..	..	..	..	..	4,890	1,375 5 0
	Manambadi	..	..	..	..	..	..	..	..	300	75 0 0
	Neidavasal	..	..	..	..	3,121	474 0 6	38,116	7,317 12 0	43,174	10,936 12 6
	Tranquebar	..	..	..	..	..	..	2,680	459 4 0	19,610	5,021 9 6
	Total ..	..	..	..	..	21,845	2,861 8 6	117,144	23,365 3 2	166,469	43,477 5 6
Negapatam.	Negapatam	..	..	444	48 9 0	620	77 8 0	748	149 14 0	197,460	49,503 5 0
	Védáranniyam	..	..	..	..	61,570	9,404 9 0	28,933	5,429 5 0	1,394	345 8 0
	Thambikkanallavankottai	..	..	..	..	..	..	202	37 14 0	26,265	6,566 4 0
	Adirámpatnam	..	..	..	..	16	2 8 0	252	47 4 0	26,599	6,650 9 0
	Theethandathanam ..	..	..	..	..	..	..	3,632	799 15 6	20,009	5,400 4 3
	Vattanam	..	..	..	..	1,848	299 13 2	30,609	6,553 5 4	32,683	8,348 10 9
	Total ..	..	..	444	48 9 0	64,054	9,784 6 2	64,376	13,017 9 10	304,410	76,817 9 0
Tinnevelly.	Morekolam	..	..	78	7 5 0	604	78 4 0	934	176 6 0	22,262	5,565 8 0
	Mutturagunádapatnam.	..	..	634	48 2 0	1,998	312 3 0	18,937	3,596 10 0	48,869	12,224 [illegible] 0
	Arasadi ..	..	..	..	..	..	..	3,398	685 7 0	84,131	21,747 8 6
	Karapad ..	..	..	..	..	..	..	5,652	1,177 3 6	69,707	17,968 15 8
	Levingepuram	..	..	..	..	144	24 12 0	2,572	553 11 0	179,617	48,518 1 3
	Sevandakulam	..	..	..	..	4	0 8 0	6,625	1,397 0 6	285,401	77,276 15 3
	Káyalpatnam	226	4 14 6	30,274	2,794 7 0	172,628	21,726 3 0	18,974	3,557 10 0	..	..
	Arumuganéri	..	..	734	77 8 6	304,400	38,259 5 0	28,718	5,384 10 0	..	..
	Keranur ..	..	..	23,381	2,191 15 6	121,316	15,257 0 6	15,496	2,978 4 0	..	..
	Kulasékarapatnam	..	..	..	..	6,536	1,100 11 6	640	125 0 0	4,826	1,206 8 0
	Kuttanguli	..	..	..	..	..	..	3,988	910 6 2	5,566	1,460 10 8
	Total ..	226	4 14 6	56,101	5,119 6 0	607,630	76,757 15 0	105,934	20,542 4 2	760,379	1,35,968 4 11
	Grand Total ..	4,390	145 9 8	137,961	11,886 13 0	1,716,903	235,639 0 2	1,240,725	244,986 10 6	1,571,148	4,18,266 6 2

Excise factory.	From 5 annas to 5 annas 11 pies. I. Mds.	From 5 annas to 5 annas 11 pies. Amount.	From 6 annas to 6 annas 11 pies. I. Mds.	From 6 annas to 6 annas 11 pies. Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	From 7 annas to 7 annas 11 pies. Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	From 8 annas to 8 annas 11 pies. Amount.	From 9 annas and upwards. I. Mds.	From 9 annas and upwards. Amount.	Total. I. Mds.	Total. Amount.	Average, 1904–1905.	Average, 1903–1904.
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.		RS. A. P.	A. P.	A. P.
Naupada	2,112	660 0 0	..	..	..	..	..	..	..	..	(a)368,559	60,055 6 6	2 7·2	2 10·9
Kuppili	14,602	5,078 14 6	..	..	..	..	..	..	..	..	72,587	21,818 5 5	4 9·7	5 5·5
Konada	1,622	506 14 0	..	..	..	..	..	..	..	..	51,391	12,630 1 2	3 11·1	3 6·1
Bimlipatam	10,981	3,5[illegible] 0	..	..	..	..	..	..	..	..	70,816	20,004 9 8	4 6·2	4 2·2
Karasa	..	..	..	..	..	..	..	..	..	..	(b)105,085	19,721 14 0	3 0·0	3 0·3
Total (Chicacole)	29,317	9,774 11 6	..	..	..	..	..	..	..	..	668,388	1,34,2[illegible] 4 9	3 2·5	3 5·0
Penugudurru	..	..	..	..	..	..	..	..	..	..	353,606	61,331 14 6	2 9·3	2 3·7
Jagannaikpur	1,556	534 14 0	152	57 0 0	..	..	..	..	..	..	51,140	12,737 15 0	3 11·8	3 2·3
Mogalturru	39,480	12,337 8 0	..	..	..	..	..	..	..	..	56,489	16,572 11 0	4 8·3	3 1·0
Total (Cocanada)	41,036	12,872 6 0	152	57 0 0	..	..	..	..	..	..	461,235	90,642 8 6	3 1·7	2 6·8
Manginapudi	2,334	802 5 0	..	..	..	..	..	..	..	..	116,514	22,946 9 0	3 1·6	3 9·6
Nizampatam	154	53 6 0	126	47 4 0	..	..	..	..	..	..	37,690	8,165 11 6	3 5·5	2 11·7
Total (Masulipatam)	2,488	855 11 0	126	47 4 0	..	..	..	..	..	..	154,204	31,112 4 6	3 2·7	3 4·0
Kanuparti	..	..	..	..	..	..	..	..	..	..	14,517	2,467 3 2	2 8·6	2 0·0
Pákala	..	..	..	..	..	..	..	..	..	..	244,240	51,590 6 0	3 4·5	3 4·6
Iskapalle	..	..	..	..	..	..	..	..	..	..	73,406	10,210 10 6	2 2·7	2 4·7
Krishnapatnam	..	..	..	..	..	..	..	..	..	..	444,284	55,481 1 6	1 11·9	1 10·7
Tada	..	..	..	..	..	..	..	..	..	..	101,878	17,487 2 0	2 8·8	2 2·3
Total (Nellore)	..	..	..	..	..	..	..	..	..	..	878,325	1,37,236 7 2	2 6·0	2 4·5
Vallur	..	..	..	..	..	..	..	..	..	..	962	180 6 0	3 0·0	3 0·0
Vadasamanjeri	..	..	..	..	..	..	..	..	..	..	4,226	792 6 0	3 0·0	4 6·6
Covelong	..	..	..	..	..	..	..	..	..	..	(c) 89,547	15,617 6 0	2 9·4	2 5·1
Cheyur	13,399	4,409 6 0	289	108 6 0	..	..	..	..	..	..	132,622	33,860 0 0	4 1·0	4 2·3
Chunampet	..	..	..	..	..	..	..	..	..	..	160,313	32,612 14 4	3 3·0	2 9·3
Total (Chingleput)	13,399	4,409 6 0	289	108 6 0	..	..	..	..	..	..	387,670	83,063 0 4	3 5·1	3 0·7
Merkanam	32,238	10,221 5 6	..	..	..	..	..	..	..	..	223,170	53,550 4 8	3 10·6	3 5·5
Cuddalore	7,019	2,398 0 3	36,208	13,884 8 6	12,440	5,516 13 6	918	469 11 0	..	..	59,220	22,984 2 9	6 2·5	5 6·1
Kudikkadu	..	..	..	..	..	..	..	..	..	..	4,890	1,375 5 0	4 6·0	5 0·3
Manambadi	1,780	556 4 0	5,076	1,903 8 0	2,240	1,000 5 0	10,382	5,191 0 0	240	135	20,018	8,861 1 0	7 0·9	7 0·0
Neidavasal	16,909	5,309 5 0	12,938	4,859 3 0	4,087	1,791 13 0	2,339	1,169 8 0	..	..	120,684	31,858 6 0	4 2·6	3 1·4
Tranquebar	5,652	1,767 12 0	7,072	2,659 5 0	4,366	1,910 2 0	17,840	8,920 0 0	..	..	57,220	20,788 0 6	5 9·5	4 8·0
Total (Cuddalore)	63,598	20,252 10 9	61,294	23,306 8 6	23,133	10,219 1 6	31,479	15,750 3 0	240	135	485,202	1,39,367 3 11	4 7·1	3 10·4
Negapatam	3,362	1,050 10 0	..	..	..	..	..	..	..	..	202,634	50,829 14 0	4 0·1	3 10·6
Védáranniyam	..	..	..	..	..	..	..	..	..	..	91,897	15,182 6 0	2 7·7	2 7·3
Thambikkanallavankottai	16,211	5,665 15 0	3,086	1,167 4 0	..	..	..	..	..	..	45,764	12,827 5 0	4 5·8	3 4·1
Adirámpatnam	10,677	3,336 9 0	11,832	4,437 0 0	3,040	1,330 0 0	..	..	..	..	52,416	15,808 14 0	4 9·8	3 6·9
Theethandathanam	24,960	8,091 6 6	..	..	..	..	..	..	..	..	48,601	14,291 10 3	4 8·4	5 1·3
Vattanam	1,665	523 15 0	..	..	..	..	..	..	..	..	66,805	15,725 12 8	3 9·1	4 6·3
Total (Negapatam)	56,875	18,068 7 6	14,918	5,594 4 0	3,040	1,330 0 0	..	..	..	..	508,117	1,24,660 13 6	3 11·1	3 8·1
Morekolam	68	23 6 0	..	..	..	..	..	..	..	..	23,946	5,850 13 0	3 10·9	3 11·4
Mutturagunádapatnam	342	106 14 0	..	..	..	..	..	..	..	..	70,780	16,287 15 0	3 8·1	3 6·0
Arasadi	194	60 10 0	..	..	..	..	..	..	..	..	87,723	22,493 9 6	4 1·2	3 7·2
Karapad	174	54 6 0	..	..	..	..	..	..	..	..	75,533	19,200 8 9	4 0·8	3 9·2
Levingepuram	13,614	4,355 9 6	40	15 0 0	..	..	..	..	..	..	195,987	53,467 1 9	4 4·3	4 1·6
Sevandakulam	14,276	4,477 3 6	..	..	..	..	..	..	..	..	306,306	83,151 11 3	4 4·1	4 1·3
Káyalpatnam	..	..	..	..	..	..	..	..	..	..	222,102	28,082 2 6	2 0·2	2 4·4
Arumuganéri	..	..	..	..	..	..	..	..	..	..	383,852	43,721 7 6	2 1·1	2 1·7
Keranur	..	..	..	..	..	..	..	..	..	..	160,193	20,427 4 0	2 0·4	2 4·0
Kulasékarapatnam	..	..	..	..	..	..	..	..	..	..	12,002	2,432 3 6	3 2·9	3 8·1
Kuttanguli	634	198 2 0	..	..	..	..	..	..	..	..	10,188	2,569 2 10	4 0·4	4 7·7
Total (Tinnevelly)	29,302	9,276 3 0	40	15 0 0	..	..	..	..	..	..	1,498,612	2,97,683 15 7	3 2·1	3 2·8
Grand Total	236,015	75,509 7 9	76,819	29,128 6 6	26,173	11,549 1 6	31,479	15,750 3 0	240	135	5,041,753	10,27,996 10 3	3 3·5	3 1·9

(a) Excludes 116,591 maunds for which prices have not been reported. They were removed by the Oriental Salt Company from the Naupada factory on its own account for sale at its depots.
(b) Do. 110,813 do. do. do. Karasa do. do.
(c) Do. 28,918 do. do. do. Covelong do. do.

APPENDIX F (*vide* paragraph 33).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1904–1905.

Government Factories and Extensions.	Year.	Maximum.	Minimum.	Average.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
Ganjám	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 3 0	0 3 0·0
Surlá	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 2 6	0 2 9·1
Calingapatam	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 3 0	0 3 0·0
Karasa	1904–1905	0 3 0	(*a*) 0 2 0	0 2 7·3
	1903–1904	0 3 0	0 2 0	0 2 10·8
Balacheruvu	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 1 0	0 1 3·7
Polavaram	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 3 0	0 3 0·0
Penuguduru	1904–1905	0 3 0	(*b*) 0 1 0	0 2 11·8
	1903–1904	0 3 0	0 1 0	0 2 1·7
Pandraka	1904–1905	0 2 0	0 2 0	0 2 0·0
	1903–1904	0 2 0	0 2 0	0 2 0·0
Chinna Ganjám	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 3 0	0 3 0·0
Kanuparti	1904–1905	0 3 0	(*c*) 0 2 0	0 2 2·5
	1903–1904	0 2 0	0 2 0	0 2 0·0
Krishnapatnam	1904–1905	0 3 0	(*d*) 0 1 6	0 2 7·1
	1903–1904	0 2 0	0 2 0	0 2 0·0
Dugarazapatnam	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 3 0	0 3 0·0
Madras Depot	1904–1905	0 3 0	(*b*) 0 3 0	0 2 11·9
	1903–1904	0 3 1	0 0 3	0 3 0·0
Karambalam	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 3 0	0 3 0·0
Adirámpatnam	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 1 6	0 2 3·8
Kattumavadi	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 2 0	0 2 7·5
Manakkudi	1904–1905	0 3 0	0 3 0	0 3 0·0
	1903–1904	0 3 0	0 2 0	0 2 2·1
Sevandakulam	1904–1905	0 4 0	(*b*) 0 4 0	0 4 0·0
	1903–1904	0 2 0	0 2 0	0 2 0·0

(*a*) Price charged for the salt manufactured in 1901.
(*b*) Do. for the salt supplied to the Jail Department at market rates.
(*c*) Price at which salt was sold prior to its enhancement to 3 annas.
(*d*) Price charged for the salt manufactured in 1898.

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APPENDIX G (*vide* paragraph 34).

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 1904–1905.

Districts.	1902–1903.	1903–1904.	1904–1905.
1	2	3	4
1. Ganjám *	12·1	16·9	16·2
2. Vizagapatam	13·3	15·6	14·9
3. Gódávari	13·1	15·4	15·6
4. Kistna	13·2	15·6	15·8
5. Guntúr	..	..	15·9
6. Kurnool	11·2	11·0	10·9
7. Bellary	12·9	13·2	12·1
8. Anantapur	12·2	13·7	13·8
9. Cuddapah	12·3	14·0	13·2
10. Nellore	12·8	16·2	16·2
11. Madras	13·4	15·6	15·5
12. Chingleput	13·3	15·6	16·1
13. South Arcot	13·2	15·0	13·6
14. North Arcot	12·0	14·0	13·6
15. Salem	11·7	12·7	12·2
16. Coimbatore	11·1	11·5	11·9
17. Trichinopoly	13·3	14·0	13·7
18. Tanjore N.	13·4	16·0	14·4
18. Tanjore V.	13·4	15·9	14·9
19. Madura	12·8	16·3	14·2
20. Tinnevelly	14·4	16·2	16·4
21. The Nilgiris	10·7	10·2	9·5
22. Malabar	12·9	12·8	12·2
23. South Canara	12·9	12·3	13·4

N. = Negapatam salt. V. = Védáranyam salt.

* The prices prevailing at Berhampur are given with reference to G.O., No. [illegible], Revenue, dated 11th [illegible] 190[illegible].

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

ABSTRACT statement showing the salt traffic on railways in the Madras Presidency during the year 1904-1905.

Districts consigned to	Districts sent from — Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Guntúr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	Goa territory.	Bombay Presidency.	Cuddapah.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	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	11,788	10	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	3,481	4,194	..	..	..	..	..	..	..	..	..	..	..	..	..
Gódávari	..	..	19,033	549	6,688	35,828	..	..	..	..	..	..	..	..	..
Kistna	..	..	16	12	40,854	6,309	..	..	..	..	..	..	..	1	..
Guntúr	..	..	..	3,275	45,347	53,685	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	18	153	15,895	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	131,480	9,195	..	..	..	..	..	..	..	2,275
Kurnool	..	..	..	..	..	86,738	..	..	..	..	..	..	15,483	35,114	..
Bellary Anantapur	..	..	..	..	..	17,321	75,388	..	..	..	..	..	9,001	115,606	88
Chingleput and Madras	..	..	..	..	..	2,150	221,505	..	..	380	..	..	..	..	..
North Arcot	..	..	..	..	..	73,934	314,614	854	..	..	..	..	..	..	8
South Arcot	..	..	..	..	..	..	238,586	149,809	8,190	..	..	..	..	..	..
Salem	..	..	..	..	..	724	289,660	..	..	..	..	92,428	..	..	..
Coimbatore	..	..	..	..	..	840	241,684	192	..	..	34,770	129,374	..	..	..
Tanjore	..	..	..	..	..	..	1,543	1,282	182,471	..	111,937	..	..	..	..
Trichinopoly	..	..	..	..	..	..	380	13,676	92,305	3,362	247,852	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	5,630	483,010	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	133,987	..	..	..	..
Malabar	..	..	..	..	..	3,564	1,299	..	..	..	..	216,217	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	374,429	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	672,593	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	20,807	170,219	128,718	20,700	11,395	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	327	80,916	..	..	..	..	..	31,344	394,146	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal.	31,700	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,093,991	4,204	39,856	174,073	221,760	449,495	1,486,165	165,813	282,966	9,372	1,011,556	438,019	55,828	544,867	2,371

IV

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

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1904-1905—*cont.*

Districts consigned to	Districts sent from—cont. — Kurnool.	Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore.	Trichinopoly.	Travancore.	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	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.
Ganjám	..	..	..	..	..	..	..	..	..	..	3	..	..	11,801	..	..	11,801
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	7,675	..	..	7,675
Gódávari	..	..	..	..	..	..	..	..	..	..	..	..	..	62,098	..	..	62,098
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	47,192	..	..	47,192
Guntúr	16	..	..	..	..	..	..	..	..	..	..	..	..	102,323	..	..	102,323
Nellore	2	..	..	2	..	..	..	..	..	..	..	..	..	16,070	..	..	16,070
Cuddapah	..	..	1,223	64	..	..	..	..	..	..	..	..	..	144,237	96	2,275	141,866
Kurnool	2,014	107	640	..	..	..	..	..	..	..	..	..	..	140,096	167	2,014	137,915
Bellary and Anantapur.	149	1,898	30,996	..	..	..	20	..	621	93	..	..	..	251,181	3,772	32,894	214,515
Chingleput and Madras.	..	..	..	..	..	..	..	..	..	..	..	..	..	224,035	..	..	224,035
North Arcot	..	..	..	1,978	7	..	..	..	29	..	..	..	..	391,424	398	1,978	389,048
South Arcot	..	..	..	..	..	..	8	..	..	..	..	..	..	396,593	..	..	396,593
Salem	..	..	371	..	22	543	..	..	..	..	..	..	..	383,748	7	22	383,719
Coimbatore	..	..	..	322	..	4,251	4,456	..	..	..	..	..	..	415,889	747	4,251	410,891
Tanjore	..	..	..	..	..	..	558	..	..	..	..	..	..	297,791	..	..	297,791
Trichinopoly	..	..	..	..	..	..	5,074	..	..	..	..	..	..	362,649	5,812	5,074	351,763
Madura	..	..	..	..	..	..	739	..	..	..	..	..	..	489,379	..	..	489,379
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	133,987	..	..	133,987
Malabar	..	..	..	..	..	204	31	..	..	..	..	..	..	221,315	..	..	221,315
Travancore	..	..	..	..	..	..	..	5,444	..	..	..	..	..	5,444	..	5,444	..
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..	..	374,429	..	..	374,429
Orissa	..	..	..	..	..	..	..	..	..	..	..	..	..	672,593	3	..	672,590
Nizam's Dominions	..	139	..	..	..	..	..	..	..	..	..	..	..	351,978	93	..	351,885
Mysore Province	..	..	742	10	..	..	..	..	41,238	..	..	..	..	548,723	650	41,238	506,835
Bombay Presidency	..	550	..	..	..	..	..	..	..	..	..	..	..	550	..	..	550
Lower Provinces of Bengal.	..	..	..	..	..	..	..	..	..	..	..	..	..	31,700	..	..	31,700
Total ..	2,181	2,694	33,972	2,376	29	4,998	10,886	5,444	41,888	93	3	..	..	6,084,900	11,745	95,190	5,977,965

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.	Guntúr.	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	14
	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	355,425	624	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	87,508	585,395	..	..	..	..	..	..	..	..	..	64	..
Gódávari		22,137	436,700	549	6,688	35,828	..	..	..	..	..	1	..
Kistna	..	..	25,402	96,051	88,244	129,321	..	..	..	..	..	1	..
Guntúr	..	..	..	3,275	305,975	53,685	..	..	..	..	..	..	..
Nellore	..	..	..	18	206	334,700	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	..	21,628	488,144	..	..	380	..	2,025	..
South Arcot	..	..	..	..	..	..	238,586	317,341	8,190	..	..	..	..
Tanjore	..	..	..	..	..	..	1,543	1,282	508,400	6,944	111,937	7	..
Madura	..	..	..	..	..	..	..	..	372	241,941	715,775	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	293,772	38	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	301,773	..
Malabar	..	..	..	..	..	3,564	1,299	..	..	..	236	782,268	..
Bellary and Anantapur	..	..	..	..	..	17,321	75,388	..	..	..	..	124,607	621
Cuddapah	..	..	..	..	266	139,288	9,195	..	..	..	..	..	..
Kurnool	..	..	..	..	..	86,738	648	..	..	..	..	50,597	..
North Arcot	..	..	..	..	..	73,934	340,489	854	..	..	..	..	29
Salem	..	..	..	..	..	724	289,660	..	..	132	..	92,428	..
Coimbatore including the Nilgiris	..	..	..	..	..	840	241,684	192	..	..	34,770	129,374	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	..	928	13,676	125,122	12,655	247,352	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	374,429	144	..	..	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals	746,444	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	20,807	170,219	130,808	20,700	11,395	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	327	80,916	..	..	..	..	425,490	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal	31,700	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,595,506	608,300	482,909	270,112	532,187	918,598	1,779,875	333,345	642,084	262,052	1,404,342	1,908,673	650

Guntúr to the Nizam's Dominions.—The Railway figures are 128,718 maunds; to this are added 2,090 maunds declared for Jaggayyapéta, the bulk of which must have gone by road to the Nizam's Dominions.

Nellore to Cuddapah.—The Railway figures are 131,480 maunds; to this are added 1,582 and 6,226 maunds declared for Cuddapah from the Pakala and Iskapalle factories, respectively.

Chingleput and Madras to North Arcot.—The Railway figures are 314,614 maunds; to this are added 16,954 and 8,921 maunds declared for North Arcot from the Cheyur and Chunampet factories, respectively.

Chingleput and Madras to Trichinopoly.—The Railway figures are 380 maunds; to this are added 548 maunds declared for Trichinopoly from the Chunampet factory.

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APPENDIX H—PART II (*vide* paragraph 37)—*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.	1903–1904.	
	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.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjám	..	..	..	..	..	..	..	356,049	..	356,049	14·57	400,817	16·40
Vizagapatam	..	..	..	..	..	..	..	672,967	..	672,967	18·87	677,622	19·00
Gódávari	..	..	..	..	..	..	..	501,903	..	501,903	21·16	520,869	18·62
Kistna	..	..	..	..	..	..	..	339,019	..	339,019		517,686	19·76
Guntúr	..	..	16	..	..	..	..	362,951	..	362,951		..	..
Nellore	..	..	2	2	..	..	..	334,928	..	334,928	21·65	460,979	25·33
Chingleput and Madras	..	..	..	..	..	..	..	512,177	..	512,177	23·13	457,897	20·68
South Arcot	..	..	..	..	..	..	8	564,125	..	564,125	19·75	603,928	21·14
Tanjore	..	..	..	..	..	..	558	630,671	..	630,671	23·11	607,858	22·27
Madura	..	..	..	..	..	..	739	958,827	..	958,827	27·86	947,121	27·52
Tinnevelly	..	..	..	..	..	..	..	293,810	..	293,810	11·73	313,239	12·61
South Canara	..	..	..	..	..	..	..	301,773	..	301,773	21·88	278,628	20·20
Malabar	..	..	..	..	..	204	31	787,602	..	787,602	23·22	587,482	17·32
Bellary and Anantapur	32,894	88	149	..	..	..	20	251,088	36,666	214,422	10·61	239,383	10·64
Cuddapah	1,223	2,275	..	64	..	..	..	152,311	3,296	149,015		131,278	
Kurnool	747	* 925	2,014	..	..	..	..	141,669	2,181	139,488		133,499	
North Arcot	..	8	..	1,978	7	..	..	417,299	2,376	414,923	15·46	392,089	14·61
Salem	371	..	..	..	22	543	..	383,880	29	383,851	14·32	341,852	12·75
Coimbatore including the Nilgiris	..	..	..	322	..	4,251	4,456	415,889	4,998	410,891	14·61	366,018	13·01
Trichinopoly including Pudukkóttai	..	..	..	..	..	..	5,074	405,307	10,886	394,421	17·78	374,354	16·87
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	374,573	..	374,573	..	412,194	
Orissa including the Tributary Mahals	..	..	..	..	..	..	..	746,444	..	746,444	..	690,449	..
Nizam's Dominions	139	..	..	..	..	..	..	354,068	..	354,068	..	412,103	..
Mysore and Coorg	742	..	..	10	..	..	..	507,485	650	506,835	..	540,493	..
Bombay Presidency	550	..	..	..	..	..	..	550	..	550	..	2,974	..
Lower Provinces of Bengal	..	..	..	..	..	..	..	31,700	..	31,700	..	30,278	..
Total ..	36,666	3,296	2,181	2,376	29	4,998	10,886	10,799,065	61,082	10,737,983	..	10,441,090	..

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

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 3,362 maunds; to this are added 4,824 and 4,469 maunds declared for Trichinopoly and Pudukkóttai from the Theethandathanam and Vattinam factories, respectively.

APPENDIX I (*vide* paragraph 43).

RECEIPTS on account of Salt revenue under all heads for 1904-1905.

Sub-divisions, etc.	Received for Government salt sold. For Home and Inland consumption. Duty.	For Home and Inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chicacole	27,21,766	2,43,688	..	5,637	14	18,40,110	16,172	48,27,387
Cocanada	42,020	3,921	140	3,492	2	10,83,956	2,858	11,36,389
Masulipatam	1,51,405	19,200	..	440	..	3,47,386	1,821	5,20,251
Nellore	11,79,499	95,099	..	1,799	..	21,05,968	7,914	33,90,279
Chingleput	27,62,910	2,85,122	..	1,174	4,040	9,96,362	26,497	40,76,105
Cuddalore	39,684	4,931	6,074	1,052	42	10,04,303	9,355	10,65,441
Arcot	..	..	..	..	..	..	609	609
Bellary	..	..	..	..	..	..	216	216
Negapatam	2,41,327	23,135	..	2,906	..	9,30,767	14,136	12,12,271
Tinnevelly	428	55	..	4,833	32	31,44,181	11,513	31,61,042
Trichinopoly	..	..	..	..	..	..	4,364	4,364
Calicut	462	118	..	1,27,611	13,442	..	1,723	1,43,356
Commissioner	..	..	..	..	..	..	182	182
Madras Town Circle ..	..	..	..	..	..	..	109	109
Deputy Commissioner, Northern Division.	..	..	..	..	..	..	2	2
Distillery Inspector, Northern Circle.	..	..	..	..	..	..	2	2
Total .. 1904-1905 ..	71,39,501	(b) 6,75,269	6,214	1,48,944	17,572	1,14,53,032	97,473	1,95,38,005
Total .. 1903-1904 ..	63,66,488	(a) 6,38,268	6,347	1,56,823	15,702	1,22,57,822	94,355	1,95,35,805

(a) Includes cost price of 1,16,100 maunds out of the quantity exported to Ceylon.
(b) Do. on 1,55,958 maunds.

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

STATEMENT showing particulars of cash and credit collections during the year 1904-1905.

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	3,531,235	70,01,882	6,75,269	5,360,449	1,06,42,736
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,229,187	64,02,923	..	4,819,081	95,71,347
Balance, Cash sales ..	302,048	5,98,959	6,75,269	541,418	10,71,389
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,270,271	65,40,542	..	5,190,821	1,03,81,643
Total collections ..	3,572,319	71,39,501	6,75,269	5,732,239	1,14,53,032

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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 1904-1905.

Sub-division.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Chicacole	Government	1,258,517	24,93,474
	Excise	813,683	16,12,566
Cocanada	Government	20,800	39,487
	Excise	484,542	9,65,628
Masulipatam	Government	145,618	2,91,236
	Excise	143,466	2,84,233
Nellore	Government	416,457	8,27,958
	Excise	833,206	16,54,644
Chingleput	Government	1,360,213	26,96,429
	Excise	383,898	7,63,175
Cuddalore	Government	13,578	26,846
	Excise	402,743	8,00,346
Negapatam	Government	14,004	27,493
	Excise	396,261	7,85,136
Tinnevelly	Government	..	..
	Excise	1,361,232	27,05,619
Total ..	Government	3,229,187	64,02,923
	Excise	4,819,031	95,71,347
	Grand Total ..	8,048,218	1,59,74,270

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.	Orissa on exports by rail.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1903-1904 ..	1,95,35,805	20,78,044	2,03,056	31,106	2	2,18,48,013
1904-1905 ..	1,95,38,005	(d) 26,11,741	(c) 3,01,442	(c) 48,968	(c) 6	2,25,00,162

Year.	Deduct duty on exports to Calcutta, Orissa, Rangoon, etc., by sea.	Orissa and other parts of Lower Provinces of Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Total deductions.	Net results.
	8	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1903-1904 ..	(a) 3,15,576	14,06,976	2,98,184	8,06,696	7,29,404	5,948	35,62,784	1,82,85,229
1904-1905 ..	(b) 1,24,748	(c 14,08,588	(c) 1,63,990	(c) 7,03,956	(c) 7,48,858	(c)1,100	31,51,238	1,93,48,924

(a) Represents duty on 157,788 maunds exported to Calcutta.
(b) Do. on 62,374 maunds do.
(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.
(d) Includes duty at Rs. 1-8-0 per maund on 57 maunds.

APPENDIX J (*vide* paragraph 49).

STATEMENT of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1904–1905.

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 ..	..	..	..	10,894 2 8	510 4 2	27,681 11 7	31,806 5 3	35,952 0 8	1,301 2 0	274 7 8
Cocanada ,, ..	..	..	..	7,200 0 0	553 14 0	10,831 7 2	17,477 2 9	25,706 14 0	450 0 0	2,301 13 4
Masulipatam ,, ..	..	..	..	8,400 0 0	553 14 0	11,537 4 5	14,950 5 7	22,650 15 9	172 3 0	..
Nellore ,, ..	..	..	..	6,832 10 0	..	20,037 2 5	12,591 12 2	25,347 6 7	407 0 9	..
Chingleput ,, ..	..	..	..	8,488 7 7	552 6 2	18,672 1 11	15,973 4 10	19,845 14 6	772 10 0	936 9 3
Cuddalore ,, ..	..	..	..	9,301 4 8	830 15 3	15,619 13 4	11,568 9 5	24,496 7 6	300 2 6	..
Arcot ,, ..	..	..	..	8,400 0 0	553 14 0	21,376 10 2	13,483 7 11	39,553 10 10	1,072 6 9	..
Bellary ,, ..	..	..	..	10,600 0 0	553 14 0	22,143 15 5	5,341 9 11	35,261 2 0	888 14 0	..
Negapatam ,, ..	..	..	..	7,253 11 10	29 12 5	20,576 8 3	17,299 14 11	24,700 15 11	604 4 0	390 14 2
Tinnevelly ,, ..	..	..	..	7,199 0 0	42 1 7	22,190 8 2	21,567 3 6	27,930 15 1	781 4 0	163 9 9
Trichinopoly ,, ..	..	..	..	9,013 9 10	553 14 0	23,349 1 10	13,254 14 9	41,343 8 0	938 7 7	2,159 7 6
Calicut ,, ..	..	..	..	6,926 6 0	983 10 1	25,197 7 3	20,690 4 11	60,983 8 9	463 1 9	1,561 1 8
Board's office ..	39,740 1 7	18,124 2 7	..	6,000 0 0	553 14 0	3,600 0 0	2,427 8 6	1,800 8 5	2,847 12 11	..
Deputy Commissioner, Northern Division ..	..	..	16,472 2 6	..	..	..	..	6 7 3	1,033 13 0	..
Deputy Commissioner, Central Division ..	..	..	11,337 7 10	..	..	..	..	17 0 0	708 9 8	..
Deputy Commissioner, Southern Division ..	..	..	17,473 1 11	..	..	..	..	..	1,091 15 0	..
Deputy Commissioner, Abkári ..	..	..	11,797 8 0	..	..	..	1,200 0 0	1,511 5 1	737 6 0	..
Madras Town Circle ..	..	..	..	..	..	4,200 0 0	2,745 6 8	7,616 3 8	..	..
Northern Distillery Circle ..	..	..	..	..	..	4,840 0 0	8,786 11 11	3,549 2 0	..	929 4 9
Central ,, ..	..	..	..	..	..	3,600 0 0	6,546 4 8	6,286 9 7	..	875 0 0
Southern ,, ..	..	..	..	..	..	4,200 0 0	4,971 3 7	2,359 10 10	262 8 0	1,262 14 4
Total ..	39,740 1 7	18,124 2 7	57,080 4 3	106,509 4 7	6,272 5 8	2,59,653 11 11	2,22,682 3 3	4,06,920 6 5	14,833 8 5	10,885 2 5

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APPENDIX J (*vide* paragraph 49)—*cont.*

Statement of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1904–1905—*cont.*

Office.	Establishment of the offices of the Commissioner, Deputy and Assistant Commissioners.		Circle, Factory, etc., Establishments.				Boat establishment.	Temporary Establishment.	
	Clerks.	Servants.	Clerks.	Servants.	Saltpetre amins.	Subordinate fish-curing establishments.		Inspectors, Assistant Inspectors and Sub-Inspectors.	Clerks, menials, etc.
	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	3,352 9 0	653 1 7	15,899 15 11	69,098 9 10	..	6,858 4 1	..	1,177 6 0	5,742 15 6
Cocanada ,, ...	2,422 6 9	627 2 10	13,153 13 1	37,026 4 3	32 14 5	1,155 10 0	..	17 0 0	1,653 4 11
Masulipatam ,, ...	2,674 7 6	635 10 4	9,513 10 2	36,572 6 6	438 5 9	958 9 10	—21 0 5	400 0 0	1,519 0 2
Nellore ,, ...	2,698 4 11	652 12 7	7,552 14 10	41,974 7 7	179 9 0	2,085 2 6	..	..	4,291 0 0
Chingleput ,, ...	2,531 11 1	643 3 3	7,787 8 7	41,903 11 11	..	887 7 9	530 0 0	3,895 14 4	5,684 15 6
Cuddalore ,, ...	2,495 8 3	588 5 7	11,701 11 8	50,262 0 3	..	974 6 11	..	272 12 5	2,025 4 3
Arcot ,, ...	2,224 7 0	635 12 1	13,745 9 8	57,352 13 3	878 0 0	..	..	1,749 9 2	1,580 9 0
Bellary ,, ...	2,254 15 0	624 13 7	10,013 15 9	45,671 11 6	..	..	..	15 15 6	0 2 6
Negapatam ,, ...	2,857 12 3	639 3 6	11,641 12 0	44,385 15 5	..	1,995 12 8	..	..	4,741 4 6
Tinnevelly ,, ...	2,850 0 0	689 0 0	11,812 1 1	45,292 14 8	..	2,383 5 10	99 13 10	..	8,447 1 9
Trichinopoly ,, ...	2,072 7 1	637 7 0	16,841 5 8	60,071 0 5	3,832 2 5	..	..	..	..
Calicut ,, ...	2,543 6 8	654 2 4	28,176 5 9	1,03,912 0 9	..	8,928 10 3	476 0 0	71 8 0	658 4 9
Board's office	34,132 4 8	4,140 5 7	..	..	..	..	..	..	90 0 0
Deputy Commissioner, Northern Division..	3,500 8 9	912 0 0	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	3,933 12 7	1,039 3 6	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	4,127 11 10	1,014 7 2	..	..	..	..	..	..	..
Deputy Commissioner, Abkári ..	..	623 13 5	..	..	..	..	..	..	..
Madras Town Circle	..	..	2,684 8 2	4,592 12 8	..	..	..	72 13 5	..
Northern Distillery Circle ..	..	..	360 0 0	2,864 4 9	..	..	..	..	..
Central ,, ..	..	..	360 0 0	3,384 5 2	..	..	..	..	..
Southern ,, ..	..	..	390 0 0	1,927 11 0	..	..	..	..	..
Total ..	76,672 5 4	15,410 8 4	1,61,625 4 4	6,46,293 1 11	4,860 15 7	26,227 5 5	1,084 13 5	7,672 14 10	31,433 14 10

APPENDIX J (*vide* paragraph 49)—*cont.*

Statement of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1904-1905—*cont.*

Office.	Travelling allowance.	Supplies, Services and Contingencies. Rewards.	Purchase, repair and carriage of tents.	Petty construction and repairs.	Postage 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	12,730 1 9	4,842 6 9	878 13 2	13,709 2 9	3,139 7 6	60 14 0	1,415 8 9	667 3 3	4,466 14 2
Cocanada ,, ...	7,288 4 10	2,741 10 0	326 13 0	5,689 1 1	2,237 1 0	19 14 0	479 15 2	362 5 5	2,074 14 3
Masulipatam ,, ...	7,303 13 11	1,861 12 0	631 1 0	6,776 7 11	1,968 9 6	24 1 0	788 14 5	294 15 6	2,586 14 3
Nellore ,, ...	6,430 8 0	3,272 8 6	630 10 1	9,697 2 11	2,491 14 3	11 13 0	610 2 3	703 0 3	1,959 14 6
Chingleput ,, ...	5,344 12 8	1,674 2 11	252 9 1	15,304 9 3	1,589 7 6	11 6 0	347 13 1	642 3 7	10,690 10 2
Cuddalore ,, ...	6,030 9 11	2,712 1 0	426 14 10	8,502 1 10	2,821 4 3	21 2 0	457 1 3	736 9 3	1,458 0 3
Arcot ,, ...	14,738 2 7	6,599 13 11	1,102 10 4	2,380 7 4	4,681 13 6	61 6 0	1,441 0 2	286 15 0	1,961 4 4
Bellary ,, ...	9,638 5 1	3,446 11 0	1,151 9 2	8,301 6 5	8,244 9 6	36 7 0	1,918 0 9	183 6 9	1,286 2 8
Negapatam ,, ...	7,244 8 10	3,165 5 0	729 14 9	8,702 1 7	2,541 6 6	26 6 6	537 11 1	979 11 7	3,751 10 6
Tinnevelly ,, ...	8,735 15 9	5,612 6 0	776 4 7	7,140 7 8	2,485 2 0	74 1 0	1,106 12 10	1,892 1 9	11,884 10 8
Trichinopoly ,, ...	13,365 9 5	7,874 10 0	1,034 3 3	742 13 10	3,174 10 6	44 9 0	1,034 3 3	168 14 8	2,496 0 6
Calicut ,, ...	16,974 11 9	15,745 9 10	847 2 8	17,035 15 0	6,116 5 3	176 15 0	1,895 14 5	485 9 1	6,925 10 11
Board's office	1,946 2 0	..	11,894 12 0	19 4 8	3,009 14 3	594 15 0	1,537 9 1	1,781 12 10	59,419 6 4
Deputy Commissioner, Northern division	1,710 9 2	..	98 0 5	..	317 10 6	19 14 0	348 9 9	100 1 9	434 14 8
Deputy Commissioner, Central division	2,553 3 9	..	260 8 3	..	306 3 6	91 2 0	631 10 6	15 10 1	40 5 4
Deputy Commissioner, Southern division	2,443 1 6	..	193 8 3	..	841 7 0	20 2 0	451 0 6	53 10 2	99 8 0
Deputy Commissioner, Abkári ..	2,208 10 6	..	..	..	70 1 0	19 7 0	197 11 2	21 2 6	109 15 9
Madras Town Circle ..	1,590 10 7	215 8 0	7 5 11	..	166 5 6	..	10 15 6	42 0 4	957 15 4
Northern Distillery Circle ..	2,830 8 10	..	..	..	568 7 9	11 11 0	192 9 0	7 12 1	465 11 0
Central ,, ..	2,171 2 6	..	..	..	897 13 6	4 13 0	102 7 6	12 9 3	569 1 10
Southern ,, ..	2,736 13 5	150 0 0	..	679 12 11	296 7 6	6 3 0	335 5 6	7 0 6	526 12 5
Total ..	1,86,016 6 9	59,314 8 11	21,242 12 9	1,04,680 15 2	42,969 1 9	1,340 1 6	14,940 15 11	9,444 11 7	1,11,156 5 10

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APPENDIX J (*vide* paragraph 49)—*cont.*

Statement of expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1904-1905—*cont.*

Office.	Salt Purchase and Freight. Charges for conveying salt to French Settlements 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.	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 ..	1,109 9 9	1,03,786 3 8	67 0 0	5,827 13 9	8,997 1 6	3,232 2 11	3,391 10 8	3,79,525 2 3
Cocanada ,, ..	826 15 8	5,049 7 8	51 0 10	594 11 10	604 1 7	1,247 14 6	273 12 11	1,60,477 11 8
Masulipatam ,, ..	76 7 7	2,531 7 4	50 10 0	666 3 9	2,668 5 4	975 14 8	48 2 5	1,40,209 9 2
Nellore ,, ..	329 2 6	46,464 7 7	421 2 4	2,852 1 8	1,403 10 1	2,283 3 11	23 11 4	2,04,248 4 6
Chingleput ,, ..	128 12 3	1,44,091 13 10	5 10 9	62,640 10 3	7,423 14 11	2,829 0 6	..	3,82,083 7 5
Cuddalore ,, ..	3,699 15 0	13,191 10 8	263 9 9	748 11 4	336 12 7	1,5[illegible] 8 3	1 7 0	1,73,717 12 3
Arcot ,, ..	..	..	..	..	..	..	..	1,95,360 7 0
Bellary ,, ..	..	..	..	..	..	..	..	1,61,677 11 6
Negapatam ,, ..	453 8 11	16,048 8 6	98 9 3	525 13 0	1,179 14 3	2,954 10 8	132 7 4	1,86,190 1 8
Tinnevelly ,, ..	18,178 8 0	13,999 6 9	820 2 1	1,453 10 7	115 11 9	2,390 1 0	35 0 5	2,22,549 6 1
Trichinopoly ,, ..	..	..	..	..	..	..	..	2,04,033 0 6
Calicut ,, ..	16,289 15 2	..	136 3 1	295 0 5	1,567 4 5	..	10 4 8	3,46,748 8 7
Board's office	..	..	..	..	..	..	..	1,93,660 6 5
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	24,954 11 9
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	20,934 13 0
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	27,809 9 4
Deputy Commissioner, Abkári.	..	..	..	..	..	..	..	18,497 0 5
Madras Town Circle	..	..	..	..	..	..	..	24,902 9 9
Northern Distillery Circle ..	..	..	..	..	..	..	..	25,406 3 1
Central ,, ..	..	..	..	..	..	..	..	24,810 3 0
Southern ,, ..	..	..	..	..	..	..	..	20,112 7 0
Total ..	41,092 14 10	8,46,163 1 7	1,914 0 1	75,604 12 7	24,316 12 5	17,802 8 5	3,916 8 9	31,27,909 1 11

Deduct—	
(i) Amount debitable to 7. Excise ..	9,94,877 6 7
(ii) Do. to 9. Customs ..	1,30,904 14 9
Total ..	11,25,782 5 4
Net debitable to Salt ..	20,02,126 12 7

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

COMPARATIVE statement of expenditure incurred in the Salt, Abkári and Customs Department during the years 1903–1904 and 1904–1905.

Items.	1903–1904.	1904–1905.
	RS.	RS.
Establishments.		
Permanent	20,49,751	20,68,613
Temporary	32,283	39,107
Allowances.		
Travelling allowance	1,38,202	1,36,016
House-rent allowance	5,806	6,272
Supplies and Services and Contingencies.		
Rewards	74,236	59,315
Purchase, repair and carriage of tents	14,136	21,243
Works for revenue and general purposes ...	1,08,756	1,04,681
Postage charges	41,995	42,969
Telegram charges	1,457	1,340
Tour charges	14,916	14,941
Office expenses and miscellaneous	1,30,946	1,23,601
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	60,433	41,093
Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt	2,51,406	3,45,163
Purchase of salt for fish-curing purposes ...	1,240	1,914
Conveying and storing salt	38,545	75,605
Works for manufacture and storage of salt—Government	30,854	24,317
Works executed by Government on behalf of Excise licensees	28,565	17,802
Miscellaneous	4,751	3,917
Total ...	30,28,278	31,27,909
Increase ...	99,631	

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APPENDIX K (*vide* paragraph 51).

STATEMENT of expenditure upon works in the Salt, Abkári and Customs Department in the Madras Presidency for the year 1904–1905.

APPENDIX K (*vide* paragraph 51).

STATEMENT of expenditure upon works in the Salt, Abkári and Customs Department in the Madras Presidency for the year 1904–1905.

Classification.	Chicacole Sub-division.	Cocanada Sub-division.	Masulipatam Sub-division.	Nellore Sub-division.	Chingleput Sub-division.	Cuddalore Sub-division.	Negapatam Sub-division.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.							
A.—Roads including compensation.							
New works	72 1 11	..	..	..	..	4 4 0	..
Repairs	2,699 1 4	111 5 11	40 15 0	815 1 5	580 4 4	667 15 9	201 3 0
Total, Roads including compensation	2,771 3 3	111 5 11	40 15 0	815 1 5	580 4 4	672 3 9	201 3 0
B.—Other Works.							
New Works. Compensation	212 10 6	..	..	..	184 3 2	..	229 12 8
New Works. Protective works, such as hedges, etc.	157 6 7	61 15 0	44 0 0	31 8 0	112 1 11	111 0 11	185 9 1
New Works. Offices and lines	385 0 8	1,206 6 0	78 0 0	483 4 4	*3,867 15 9	3,738 5 3	1,438 5 5
New Works. Boats	..	..	..	516 0 0	..	..	450 0 0
New Works. Other works for public convenience	..	..	..	..	..	..	..
New Works. Sundry works	5 9 2	91 14 9	2,315 12 8	..	12 4 3	..	44 13 0
Total, New Works	760 10 11	1,360 3 9	2,437 12 8	1,030 12 4	4,176 9 1	3,849 6 2	2,293 8 2
Repairs. Protective works, such as hedges, etc.	3,580 1 0	1,107 4 4	1,097 7 7	2,044 9 4	2,757 1 9	347 0 5	1,623 6 7
Repairs. Offices and lines	5,664 2 7	2,188 0 2	2,364 6 8	4,244 11 0	†6,288 4 5	2,968 9 1	3,783 6 11
Repairs. Boats	25 6 0	623 11 8	276 1 7	691 6 6	‡351 5 7	14 0 0	63 14 3
Repairs. Other works for public convenience	65 2 6	..	28 8 0	64 15 10	..	..	..
Repairs. Sundry works	842 8 6	298 7 3	531 4 5	805 10 6	268 4 6	650 14 5	736 10 8
Total, Repairs	10,177 4 7	4,217 7 5	4,297 12 3	7,851 5 2	9,665 0 3	3,980 7 11	6,207 6 5
Total, Other Works	10,937 15 6	5,577 11 2	6,735 8 11	8,882 1 6	13,841 9 4	7,829 14 1	8,500 14 7
Total, Works for Revenue and General purposes	13,709 2 9	5,689 1 1	6,776 7 11	9,697 2 11	14,421 13 8	8,502 1 10	8,702 1 7
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.							
New Works. Compensation	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, etc.	..	..	..	..	..	..	..
New Works. Platforms and drying grounds	481 0 7	9 5 2	..	..	164 7 3	127 7 0	..
New Works. Protective works	..	..	..	..	..	..	..
New Works. Store-sheds and gollahs	..	24 10 1	..	..	..	58 12 3	..
New Works. Sundry works	..	..	..	..	..	..	..
Total, New Works	481 0 7	33 15 3	..	..	164 7 3	186 3 3	..
Repairs. Irrigation channels (brine-supply) including opening bars, etc.	5,155 0 10	288 10 0	..	..	6,209 14 4	..	..
Repairs. Platforms and drying grounds	1,005 3 1	61 3 0	124 8 3	1,033 2 0	655 1 4	..	488 12 5
Repairs. Protective works	1,894 9 3	..	2,409 9 1	..	121 1 3	..	438 6 7
Repairs. Store-sheds and gollahs	412 9 8	218 10 6	77 5 4	369 12 1	158 7 4	149 11 7	252 11 8
Repairs. Sundry works	48 10 1	1 10 10	56 14 8	0 12 0	114 15 5	0 13 9	..
Total, Repairs	8,516 0 11	570 2 4	2,668 5 4	1,403 10 1	7,259 7 8	150 9 4	1,179 14 8
Total, Works for the manufacture and storage of salt	8,997 1 6	604 1 7	2,668 5 4	1,403 10 1	7,423 14 11	336 12 7	1,179 14 8
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.							
Works for general purposes	169 7 2	134 15 3	94 15 8	338 9 4	23 6 1	222 11 8	562 0 2
Works for the manufacture and storage of salt	3,062 11 9	1,112 15 3	880 15 0	1,944 10 7	2,805 10 5	1,666 12 7	2,392 10 6
Total, Excise Works	3,232 2 11	1,247 14 6	975 14 8	2,288 3 11	2,829 0 6	1,889 8 3	2,954 10 8
Grand Total	25,938 7 2	7,541 1 2	10,420 11 11	13,384 0 11	24,674 13 1	10,728 6 8	12,836 10 6

Classification.	Tinnevelly Sub-division.	Calicut Sub-division.	Bellary Sub-division.	Arcot Sub-division.	Trichinopoly Sub-division.	Southern Distillery Circle.	Central Office.	Total.
1	9	10	11	12	13	14	15	16
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.								
A.—Roads including compensation.								
New works	..	..	..	..	..	..	..	76 5 11
Repairs	41 8 0	..	..	..	..	..	..	5,157 6 9
Total, Roads including compensation	41 8 0	..	..	..	..	..	..	5,233 12 8
B.—Other Works.								
New Works. Compensation	..	5,615 8 6	..	103 8 0	..	..	..	6,345 10 10
New Works. Protective works, such as hedges, etc.	23 1 1	..	..	..	..	..	..	676 10 7
New Works. Offices and lines	3,095 7 3	3,749 6 0	7,640 2 11	1,418 11 0	599 10 0	442 11 6	42 4 9	28,180 10 0
New Works. Boats	146 11 0	885 9 6	..	..	..	..	..	1,998 4 6
New Works. Other works for public convenience	..	..	..	..	..	..	..	..
New Works. Sundry works	766 6 11	3,086 0 6	..	..	..	..	..	6,322 13 3
Total, New Works	4,031 10 3	13,336 8 6	7,640 2 11	1,522 3 0	599 10 0	442 11 6	42 4 9	43,524 2 0
Repairs. Protective works, such as hedges, etc.	708 15 7	418 12 2	..	..	..	..	..	13,684 10 9
Repairs. Offices and lines	2,282 6 2	767 2 1	661 3 6	839 10 1	143 3 10	15 0 0	180 10 8	32,390 13 2
Repairs. Boats	16 4 6	109 8 8	..	..	..	..	679 0 10	2,850 11 7
Repairs. Other works for public convenience	..	..	..	..	..	..	..	158 10 4
Repairs. Sundry works	59 11 2	2,403 15 7	..	18 10 3	..	222 1 5	..	6,838 2 8
Total, Repairs	3,067 5 5	3,699 6 6	661 3 6	858 4 4	143 3 10	237 1 5	859 11 6	55,923 0 6
Total, Other Works	7,098 15 8	17,035 15 0	8,301 6 5	2,380 7 4	742 13 10	679 12 11	* 902 0 3	99,447 2 6
Total, Works for Revenue and General purposes	7,140 7 8	17,035 15 0	8,301 6 5	2,380 7 4	742 13 10	679 12 11	902 0 3	1,04,680 15 2
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.								
New Works. Compensation	..	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, etc.	..	..	..	..	..	..	..	..
New Works. Platforms and drying grounds	..	..	..	..	..	..	..	782 4 0
New Works. Protective works	..	..	..	..	..	..	..	..
New Works. Store-sheds and gollahs	56 6 6	451 12 5	..	..	..	..	..	591 9 3
New Works. Sundry works	..	..	..	..	..	..	..	..
Total, New Works	56 6 6	451 12 5	..	..	..	..	..	1,373 13 3
Repairs. Irrigation channels (brine-supply) including opening bars, etc.	..	..	..	..	..	..	..	11,653 9 2
Repairs. Platforms and drying grounds	..	..	..	..	..	..	..	3,367 14 1
Repairs. Protective works	..	..	..	..	..	..	..	4,863 10 2
Repairs. Store-sheds and gollahs	59 5 3	1,135 8 0	..	..	..	..	..	2,884 1 0
Repairs. Sundry works	..	..	..	..	..	..	..	223 12 9
Total, Repairs	59 5 3	1,135 8 0	..	..	..	..	..	22,942 15 2
Total, Works for the manufacture and storage of salt	115 11 9	1,587 4 5	..	..	..	..	..	24,316 12 5
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.								
Works for general purposes	..	..	..	..	..	..	..	1,546 1 4
Works for the manufacture and storage of salt	2,390 1 0	..	..	..	..	..	..	16,256 7 1
Total, Excise Works	2,390 1 0	..	..	..	..	..	..	17,802 8 5
Grand Total	9,646 4 5	18,623 3 5	8,301 6 5	2,380 7 4	742 13 10	679 12 11	902 0 3	1,46,800 4 0

* Excludes Rs. 42-4-9 shown against the Central office.
† „ „ 161-6-0 „ „ „
‡ „ „ 679-0-10 „ „ „

Table showing the expenditure on works for the five years ending with 1904–1905.

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.
1900–1901	1,17,929	52,395	1,70,324
1901–1902	1,14,101	64,006	1,78,107
1902–1903	79,404	46,293	1,25,697
1903–1904	1,11,464	56,711	1,68,175
1904–1905	1,06,227	40,573	1,46,800

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.	Balacheruvu.	Polavaram.	Penuguduru.	Chinna Ganjam.
1	2	3	4	5	6	7	8
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured	491,858	209,280	161,605	38,128	48,781	50,671	372,567
Gain by weighment	75	..	..	..	..	..	56
Miscellaneous	..	..	..	..	..	2	..
Total ..	491,933	209,280	161,605	38,128	48,781	50,673	372,623
Deduct—Wastage ..	31,142	7,579	8,424	2,756	3,389	1,954	17,178
Net quantity ..	460,791	201,701	153,181	35,372	45,392	48,719	355,445
	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 3 10	522 6 7	258 12 0	516 0 0	169 1 0	240 6 0	306 9 0
Land and village cess	159 3 0	54 6 7	26 15 2	53 12 0	17 9 9	25 0 7	36 11 6
Payment to manufacturers	53,796 15 6	19,620 0 0	16,160 8 0	3,971 10 8	4,878 1 7	5,067 1 7	33,375 12 8
Works for salt manufacture and storage. { Interest ..	2,856 11 11	1,544 10 0	1,989 6 11	901 9 8	477 12 10	144 3 6	866 3 0
Works for salt manufacture and storage. { Repairs ..	3,983 12 8	841 3 11	1,364 4 4	971 10 9	719 7 0	364 0 10	522 5 2
Conveying and storing salt	2,224 4 6	1,368 8 11	1,235 4 2	318 6 7	292 6 6	588 15 9	828 3 7
Net miscellaneous expenditure on other heads, including salt-weighing machines.	60 10 3	71 8 2	43 6 3	45 15 2	36 1 8	16 7 4	23 4 3
Total ..	64,609 13 8	24,022 12 2	21,078 8 10	6,779 0 10	6,590 8 4	6,446 3 7	35,959 1 2
Cost per maund of net quantity above shown as brought into store	0 2 2·9	0 1 10·8	0 2 2·4	0 3 0·7	0 2 3·8	0 2 1·4	0 1 7·4
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Number of maunds of salt sold	680,830	240,676	188,850	74,421	58,422	21,674	396,802
	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	95,387 1 11	28,580 4 5	25,966 14 0	14,225 4 2	8,459 0 4	2,867 4 7	40,093 8 6
	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 ..	0 11 25	1 1 12	1 0 14	0 11 9	1 3 16	1 9 7	0 9 22
	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.	3,762 7 9	1,276 9 2	1,079 2 8	535 13 1	437 15 9	202 15 0	1,300 13 0
Total cost of salt sold (A and C) ..	99,149 9 8	29,856 13 7	27,046 0 8	14,761 1 3	8,897 0 1	3,070 3 7	41,394 5 6
Cost per maund of salt sold	0 2 3·9	0 1 11·8	0 2 3·5	0 3 2·08	0 2 5·2	0 2 3·2	0 1 8·0

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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.	Kanuparti.	Dugarazpatnam.	Madras Depot.	Karambalam (Merkanam extension).	Adirámpatnam.	Kattumavadi.	Manakkudi.	Sevandakulam extension.
	9	10	11	12	13	14	15	16
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Quantity of salt manufactured	107,304	26,395	1,158,611	127,622	38,187	80,613	63,628	135,712
Gain by weighment	..	4	28	..	..	..	18	10
Miscellaneous	..	..	..	..	..	..	..	..
Total ..	107,304	26,399	1,158,639	127,622	38,187	80,613	63,646	135,722
Deduct—Wastage ..	4,214	1,291	88,652	4,053	596	2,424	1,003	3,346
Net quantity ..	103,090	25,108	1,069,987	123,569	37,591	78,189	62,643	132,376
	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	222 7 0	35 4 10	3,032 9 0	198 10 7	52 1 0	131 3 0	83 3 0	10 15 8
Land and village cess	23 2 9	3 10 11	315 14 3	..	5 6 10	13 10 9	5 3 2	..
Payment to manufacturers	10,059 12 0	2,089 9 8	1,26,723 1 3	13,161 0 3	3,381 2 3	7,137 9 9	5,633 11 8	13,995 4 9
Works for salt manufacture and storage. { Interest	786 3 1	136 6 4	10,524 7 9	355 6 11	367 7 8	390 11 9	346 3 11	823 14 9
Works for salt manufacture and storage. { Repairs	360 1 2	60 0 3	7,419 6 5	..	181 0 9	205 5 1	3 6 9	..
Conveying and storing salt	1,221 7 1	233 2 1	54,736 3 2	826 6 8	..	..	382 7 7	1,408 6 5
Net miscellaneous expenditure on other heads including salt-weighing machines..	22 2 6	13 15 9	..	..	5 13 7	10 7 11	33 4 7	6 11 8
Total ..	12,695 3 7	2,572 1 10	2,02,751 9 10	14,541 8 5	3,993 0 1	7,889 0 3	6,487 8 8	16,245 5 3
Cost per maund of net quantity above shown as brought into store	0 1 11·6	0 1 7·6	0 3 0·3	0 1 10·5	0 1 8·4	0 1 7·4	0 1 7·9	0 1 11·5
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	No regular sales.
Number of maunds of salt sold	83,178	22,915	1,363,287	71,406	14,944	51,936	51,920	
	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	10,223 15 4	2,339 3 10	2,57,746 7 2	8,367 14 3	1,587 12 10	5,247 11 2	5,381 4 8	
	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 ..	2 6 29	0 10 6	0 11 24	1 3 18	0 11 14	1 6 18	1 0 16	
	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.	1,055 5 4	79 8 6	10,138 0 5	435 2 0	60 11 0	825 5 9	224 13 1	
Total cost of salt sold (A and C) ..	11,279 4 8	2,418 12 4	2,67,884 7 7	8,803 0 3	1,648 7 10	5,573 0 11	5,606 1 9	
Cost per maund of salt sold	0 2 2	0 1 8·2	0 3 1·7	0 1 11·6	0 1 9·2	0 1 8·6	0 1 8·7	

APPENDIX M (*vide* paragraph 58).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1904.

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	1,545	436	5	5	40	40	..	..
Cocanada	199	126	3	3	36	37	..	1
Masulipatam	178	135	6	7	34	34	..	..
Nellore	291	132	1	1	1	1	..	..
Chingleput	973	574	7	8	4	4	..	..
Bellary	28	29	..	1	..	..	..	..
Arcot	84	53	..	..	15	15	7	8
Cuddalore	490	367	6	13	37	37	1	1
Negapatam	285	92	6	6	6	6	..	..
Tinnevelly	48	26	..	..	1	1	..	..
Trichinopoly	339	181	3	3	4	4	3	3
Calicut	471	190	7	8	45	45	..	..
Madras Town Circle	..	..	..	..	..	..	..	..
Total .. 1904 ..	4,931	2,341	44	55	223	224	11	18
Total .. 1903 ..	5,629	2,375	78	87	158	158	20	20

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	7	7	52	52	364	371	416	423
Cocanada	4	4	43	44	79	79	122	123
Masulipatam	6	7	46	49	84	84	130	133
Nellore	5	6	7	8	117	118	124	126
Chingleput	6	6	17	18	545	553	562	571
Bellary	..	..	..	1	26	27	26	28
Arcot	..	..	15	15	32	35	47	50
Cuddalore	15	15	65	73	291	292	356	365
Negapatam	2	2	15	15	76	77	91	92
Tinnevelly	6	11	7	12	14	14	21	26
Trichinopoly	3	3	10	10	171	171	181	181
Calicut	..	..	55	56	132	132	187	188
Madras Town Circle	..	..	..	..	..	..	..	..
Total .. 1904 ..	54	61	332	353	1,931	1,953	2,263	2,306
Total .. 1903 ..	48	51	304	316	2,000	2,013	23,04	2,329

APPENDIX M (*vide* paragraph 58)—*cont.*

Statement of offences against the Salt laws in the Madras Presidency in the year 1904—*cont.*

Sub-divisions.	Disposal by Officers of the Department—*cont.* — Undetected scrapings of salt-earth registered from 1st October 1903 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	986	(a) 1,355	(a) 426	190	10
Cocanada	61	(b) 184	(b) 124	15	2
Masulipatam	28	158	133	20	2
Nellore	158	282	126	9	6
Chingleput	(i) 345	907	571	66	3
Bellary	..	26	28	2	1
Arcot	(k) 25	(d) 74	(d) 53	10	..
Cuddalore	(j) 118	(e) 475	(e) 366	15	1
Negapatam	188	279	92	6	..
Tinnevelly	23	44	26	4	..
Trichinopoly	151	332	181	7	..
Calicut	275	(g) 463	(g) 189	8	1
Madras Town Circle	..	..	..	..	..
Total .. 1904 ..	2,308	4,579	2,315	352	26
Total .. 1903 ..	2,994	5,311	2,342	318	33

Sub-divisions.	Disposal by the Magistracy. — Pending trial on 1st January 1904, and sent up for trial up to 31st December 1904.		Convicted.		Acquitted.		Balance remaining for disposal on 31st December 1904.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	23	24	25	26	27	28	29	30
Chicacole	382	389	381	387	..	1	1	1
Cocanada	79	79	79	79	..	..	..	..
Masulipatam	85	85	53	53	..	..	32	32
Nellore	121	122	119	120	..	..	(c) 1	(c) 1
Chingleput	545	553	535	543	5	5	5	5
Bellary	26	27	25	26	..	..	1	1
Arcot	32	35	22	22	..	..	10	13
Cuddalore	293	294	289	290	1	1	3	3
Negapatam	76	77	73	74	3	3	..	..
Tinnevelly	17	17	15	15	..	..	2	2
Trichinopoly	176	176	(f) 175	(f) 175	..	..	..	..
Calicut	138	138	132	132	1	1	(h) 4	(h) 4
Madras Town Circle	..	..	..	..	..	..	..	..
Total .. 1904 ..	1,970	1,992	1,898	1,916	10	11	59	62
Total .. 1903 ..	2,096	2,110	2,024	2,038	32	32	39	39

(a) Includes three cases and three persons written off.
(c) Excludes one case and one person withdrawn.
(e) Includes one case and one person written off.
(g) Includes one case and one person written off.
(i) Includes six undetected cases written off.
(k) Includes three undetected cases written off.

(b) Includes one case and one person written off.
(d) Includes two cases and three persons written off.
(f) Excludes one case and one person withdrawn.
(h) Excludes one case and one person withdrawn.
(j) Includes nine undetected cases written off.

APPENDIX N (*vide* paragraph 69).

STATEMENT of offences against the Salt laws in the Pudukkóttai State in the year 1904.

	Pending on 1st January 1904 and since reported up to 31st December 1904.		Disposal by Departmental officers. Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		Disposal by the Magistracy. Pending on 1st January 1904 and sent up for trial up to 31st December 1904.		Convicted.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1904	50 .. / (a) 17 ..	51	3	4	43	45	(b) 50	(b) 51	..	..	45	47	38	39
1903	121 .. / (a) 73 ..	119	6	7	110	110	(c) 119	117	2	2	111	111	108	108

Disposal by the Magistracy—*cont.* Acquitted.		Balance.		Average duration of cases disposed of. Number of cases.	Average number of days taken for the disposal of each case.	Fines imposed. Total amount.	Average per head.	Classification of offences. I. Possession of salt-earth. Released by department.	Sent for trial.	II. Possession of earth-salt. Released by department.	Sent for trial.	III. Possession of brine. Released by department.	Sent for trial.
Cases.	Persons.	Cases.	Persons.					Persons.	Persons.	Persons.	Persons.	Persons.	Persons.
15	16	17	18	19	20	21	22	23	24	25	26	27	28
					DAYS.	RS. A. P.	RS. A. P.						
2	2	5	6	46	5	132 8 0	3 6 4	..	11	1	13	3	16
1	1	2	2	116	7	300 8 0	2 12 6	2	13	1	30	4	47

Classification of offences—*cont.* IV. Possession of salt-earth and earth-salt. Released by department.	Sent for trial.	V. Possession of salt-earth and brine. Released by department.	Sent for trial.	VI. Possession of earth-salt and brine. Released by department.	Sent for trial.	VII. Possession of salt-earth, earth-salt and brine. Released by department.	Sent for trial.	Total. Released by department.	Sent for trial.	Establishment sanctioned. Inspectors.	Assistant Inspectors.	Petty officers.	Peons.	Total.	Cost per annum.
Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.						
29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
															RS.
..	1	..	1	..	1	..	2	4	45	5 & 1 Asstt. Supdt.	14	21	60 / 55	156	16,968
..	4	..	14	..	2	..	..	7	110	5 & 1 Asstt. Supdt.	14	20	60 / 58	158	16,056

(a) Undetected scrapings written off.

(b) Includes four cases and two persons written off.

(c) Includes three undetected cases written off.

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APPENDIX O (*vide* paragraphs 70 and 71).

STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1904–1905.

APPENDIX O (*vide* paragraphs 70 and 71).

STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1904–1905.

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.
Chicacole	Ganjám		8,381	8,790 4	852 5	532 9 3	7·97	..	37 7 6	624 0 0	48 10 6	710 2 0
	Surlá		9,027	17,991 5	1,649 24	1,031 0 0	7·54	..	80 8 9	1,572 0 0	256 11 1	1,969 3 10
	Naupada		8,398	15,505 2	1,39[illegible] 20	869 11 0	7·38	..	134 2 9	624 0 0	112 5 0	870 7 9
	Calingapatam		6,892	11,301 3	939 26	587 4 6	6·84	..	129 9 0	1,164 0 0	72 6 0	1,365 15 0
	Konada		19,441	25,889 35	2,248 18	1,405 4 6	7·14	..	236 9 1	1,328 11 4	640 3 1	2,205 7 6
	Karasa		9,695	10,[illegible]71 3	922 14	576 7 6	7·53	..	197 15 3	571 6 2	76 0 10	845 6 3
	Anakápalle		1,248	1,644 21	142 2	88 12 6	7·10	..	..	192 0 0	25 0 0	217 0 0
	Polavaram		9,625	8,894 2	872 34	545 8 6	8·07	..	24 2 11	801 6 9	110 9 0	936 2 8
	Total	1904-1905	72,717	100,086 35	9,018 23	5,636 9 9	7·41	..	840 7 3	6,877 8 3	1,341 13 6	9,059 13 0
		1903-1904	8[illegible],311	143,683 2	12,904 6	8,065 1 6	7·39	..	462 1 7	6,834 10 5	1,567 7 10	8,864 3 10
Cocanada	Penugudaru		9,792	44,173 2	5,441 19	3,400 14 9	10·13	..	25 6 0	949 10 0	819 9 5	1,824 9 5
	Mogalturru		2,410	1,334 16	144 39	90 9 9	8·93	..	29 0 10	206 0 0	6 1 10	241 2 8
	Total	1904-1905	12,202	45,507 18	5,586 18	3,491 8 6	10·10	..	54 6 10	1,155 10 0	855 11 3	2,065 12 1
		1903-1904	11,185	38,542 3	4,747 25	2,967 4 3	10·13	..	106 8 1	986 2 0	784 13 0	1,877 7 1
Masulipatam	Manginapudi		1,050	1,083 12	181 30	127 9 0	13·80	..	41 1 0	391 3 11	18 4 0	450 8 11
	Nizampatam		4,479	4,485 33	651 15	312 7 5	11·94	..	57 8 0	567 5 11	61 1 10	685 15 9
	Total	1904-1905	5,529	5,569 5	833 5	440 0 5	12·30	..	98 9 0	958 9 10	79 5 10	1,136 8 8
		1903-1904	5,373	9,322 32	1,378 12	703 1 8	12·16	..	108 15 6	970 14 2	95 14 4	1,175 12 0
Nellore	Pakala		329	1,618 6	162 14	81 3 3	8·25	..	62 3 0	192 0 0	11 10 6	265 13 6
	Iskapalle		1,921	5,858 27	649 8	327 11 9	9·11	..	103 5 5	562 6 7	46 12 7	712 8 7
	Krishnapatnam		3,720	10,539 13	1,356 17	685 11 8	10·59	..	140 3 2	780 0 0	183 10 2	1,103 13 4
	Tada		11,0[illegible]6	13,795 11	1,813 17	704 5 5	10·81	..	71 5 3	605 10 4	120 8 0	797 7 7
	Total	1904-1905	17,006	31,811 17	3,981 16	1,799 0 1	10·29	..	377 0 10	2,140 0 11	362 9 3	2,879 11 0
		1903-1904	17,845	35,443 1	4,259 9	1,959 7 11	9·88	..	273 8 0	2,140 11 4	437 6 8	2,851 10 0
Chingleput	Tiruvallúr		13,933	22,077 0	2,835 17	1,094 10 11	10·56	..	147 13 0	842 0 9	130 1 0	1,119 14 9
	Cheyur		886	1,578 30	156 20	80 2 7	8·15	..	5 15 0	191 9 0	8 4 3	205 12 3
	Total	1904-1905	14,819	23,655 30	2,991 37	1,174 13 6	10·40	..	153 12 0	1,033 9 9	138 5 3	1,325 11 0
		1903-1904	13,472	25,392 19	3,148 30	1,228 10 5	10·20	..	203 8 7	1,008 11 7	194 14 11	1,407 3 1

Sub-division.	Circle.		3	4	5	6	7	8	9	10	11	12
Cuddalore	Cuddalore		998	785 4	104 26	54 11 0	10·96	..	3 14 6	204 0 0	12 15 3	220 13 9
	Merkanam		1,008	2,713 34	276 14	140 4 1	8·37	..	..	192 0 0	20 4 0	212 4 0
	Tranquebar		9,035	13,119 1	1,681 37	857 1 1	10·54	..	58 9 5	578 6 11	90 4 3	727 4 7
	Total	1904-1905	11,041	16,617 39	2,062 37	1,052 0 2	10·21	..	62 7 11	974 6 11	123 7 6	1,160 6 4
		1903-1904	10,065	15,092 22	1,816 26	924 3 10	9·90	..	44 13 6	967 0 0	112 1 2	1,123 14 8
Negapatam	Negapatam		491	2,009 36	319 10	199 8 6	13·07	..	53 4 4	204 0 0	16 10 0	273 14 4
	Vedáranniyam		2,597	2,981 11	495 19	253 2 10	13·66	..	83 12 6	384 14 11	56 5 7	525 1 0
	Adirámpatnam		3,895	23,160 30	3,388 15	1,637 8 4	12·03	..	37 9 6	852 0 0	329 8 11	1,219 2 5
	Kattumavadi		534	3,032 32	406 35	203 15 11	11·03	..	..	192 0 0	44 0 2	236 0 2
	Vattanam		1,044	5,817 36	1,221 14	611 13 6	17·27	..	20 1 2	382 13 4	234 1 11	637 0 5
	Total	1904-1905	8,561	37,005 25	5,831 13	2,906 1 1	12·96	..	194 11 6	2,015 12 3	680 10 7	2,891 2 4
		1903-1904	9,469	44,149 3	6,942 4	3,507 15 8	12·93	..	405 10 9	2,039 4 10	612 6 2	3,057 5 9
Tinnevelly	Morekolam		4,254	21,658 16	2,973 34	1,489 2 6	11·29	..	..	714 5 1	406 4 6	1,120 9 7
	Tuticorin		4,506	16,134 9	2,012 5	924 6 2	10·26	..	..	384 0 0	286 3 0	670 3 0
	Káyalpatnam		1,653	11,227 35	1,538 5	881 14 1	11·27	..	25 12 0	612 0 0	233 5 8	871 1 8
	Kuttanguli		3,588	16,867 13	2,710 9	1,637 14 9	13·22	..	33 15 2	673 0 9	342 6 4	1,049 6 3
	Total	1904-1905	14,001	65,867 33	9,234 13	4,833 5 6	11·53	..	59 11 2	2,383 5 10	1,268 3 6	3,711 4 6
		1903-1904	14,171	65,187 35	9,209 9	4,864 3 0	11·62	..	259 8 10	2,332 12 4	1,682 15 4	4,275 4 6
Calicut	Udipi		13,064	287,736 15	40,990 8	17,079 4 0	11·72	5 3 6	164 0 9	2,153 8 2	1,371 4 7	3,694 1 0
	Mangalore		6,690	76,258 26	10,292 32	4,288 10 8	11·10	..	246 1 11	825 15 10	456 8 2	1,528 9 11
	Kasaragod		4,910	37,090 36	4,987 3	2,077 15 2	11·06	9 12 0	284 4 9	926 10 3	113 12 2	1,334 7 2
	Tellicherry		14,592	80,407 16	10,432 20	*10,432 8 0	10·67	394 10 10	201 12 8	2,766 0 0	1,231 10 4	4,594 1 10
	Calicut		16,266	117,763 10	15,558 15	15,558 6 0	10·87	..	1,042 14 4	3,560 12 11	1,470 6 2	6,074 1 5
	Ponnáni		56,992	568,477 14	78,033 25	77,967 14 0	11·29	1,088 0 5	1,448 13 3	8,920 1 6	3,095 7 7	14,552 6 8
	Total	1904-1905	112,514	1,167,733 37	160,294 23	†1,27,404 9 10	11·29	1,497 10 9	3,387 15 8	(a) 20,427 13 3	7,739 1 0	(a) 33,052 8 8
		1903-1904	125,620	1,073,331 25	148,320 23	1,32,595 4 0	11·03	771 8 6	4,565 6 3	(b) 21,942 11 11	4,846 13 0	(b) 32,126 7 8
Total, Madras Presidency.		1904-1905	268,390	1,493,875 39	199,834 25	1,48,736 0 10	11·00	1,497 10 9	5,229 2 2	(a) †37,966 13 0	12,589 3 8	(a) 57,282 13 7
		1903-1904	290,511	1,450,144 22	192,726 24	1,56,815 4 3	10·94	771 8 6	6,430 1 1	(b) 39,222 14 7	10,334 12 5	(b) 56,759 4 7

* Excludes Rs. 189-3-9 added to the price charged for the salt as a cess to pay for new works at the Tellicherry Yard.
† The difference between these figures and those in Appendices I and J is under enquiry.
(a) Includes Rs. 1,274-12-8—the pay of the fish-curing Assistant Inspector and his orderlies.
(b) Do. Rs. 1,848 do. do.

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 1904–1905.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1900–1901	13,828	41,435	55,263
1901–1902	14,990	54,002	68,992
1902–1903	12,990	37,384	50,374
1903–1904	13,842	39,429	53,271
1904–1905	11,981	42,896	54,877

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APPENDIX P (*vide* paragraph 82).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1904–1905.

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.
1	2	3	4	5	6	7
		I. MDS.	I. MDS.	I. MDS.		
Cocanada	Ellore	343	229	54	66·76	15·74
Masulipatam	Bezwada	1,201	515	326	42·77	27·07
	Narasaraopet	808	302	227	37·37	28·09
Nellore	Kanuparti	1,529	482	736	31·52	48·13
Arcot	Salem	3,008	1,290	1,141	42·88	37·93
Trichinopoly	Coimbatore	12,908	6,195	4,812	47·99	37·27
	Bhaváni	1,795	675	629	37·60	35·04
	Erode	3,115	1,360	1,305	43·66	41·89
	South Trichinopoly	12,203	5,090	4,634	41·71	37·97
	Palni	3,398	1,348	1,266	39·67	37·25
	Madura	1,122	499	463	44·47	41·26
	Total .. 1904–1905 ..	**41,433**	**17,985**	**15,593**	**43·40**	**37·63**
	Total .. 1903–1904 ..	**34,888**	**14,887**	**14,014**	**42·67**	**40·17**

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 166/3142-R., Salt, dated 28th August 1905.

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

The Board begs to submit to Government its report on the administration of the Salt Revenue in the Madras Presidency for 1904–1905.

2. A statement showing the results of the analyses of samples of salt taken at the time of storage for the last five years is enclosed with reference to G.Os., Mis. No. 1709, Revenue, dated 10th October 1904, and No. 1356, Revenue, dated 12th December 1904.

(True Extract.)

C. B. COTTERELL,
Ag. Secretary.

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

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. 935, Revenue, dated 26th September 1905.

Finance No. 59.

The foregoing report on the administration of the Salt Revenue in this Presidency for the year 1904–1905, though considerably curtailed in accordance with the suggestions of the Government of India in their letter No. 1636-S.R., dated 25th March 1901, is clear and full, while it was, as usual, submitted with commendable punctuality. The Government will confine itself to noticing only the more salient features in the year's administration.

2. *Establishments.*—The sanctioned strength of the subordinate establishments at the end of the year was 11,166 officers and men costing Rs. 19,87,849, the changes effected during the year resulting in a net decrease of two hands and an increase of Rs. 5,114 in the cost. This increase in cost is mainly due to the completion of the abolition of the 3rd grade of peons drawing Rs. 6 per mensem and its absorption in the 2nd grade on Rs. 7 per mensem, a much needed reform which was approved by Government in 1899, and which has been gradually carried out during the past three years.

3. The percentage of punishments to the total strength of the establishments showed a slight increase but this increase occurred mostly under fines, the number of

dismissals being nearly 20 per cent. less than that of the previous year. The number of appeals presented to the Board of Revenue by subordinate officers was only 46 and in all but seven cases the decision of the lower authorities was upheld.

4. *Manufacture and imports.*—The total number of salt factories available for manufacture was 66 as in the previous year, of which 21 were held under licenses for the manufacture of salt for sale to Government and 45 for the manufacture of salt for general sale. All but the Karasa extension were worked during the year and, owing to the generally favourable character of the season, the quantity of salt manufactured amounted to nearly $9\frac{3}{4}$ millions of maunds against 6·6 millions in the previous year, the outturn being the highest during the decade except that of 1902. Imports by sea during the year showed likewise an increase owing to the favourable character of the season in the Bombay salt factories, and the quantity imported in the year, 1,307,978 maunds, was the highest on record since 1892–93.

5. *Stocks, issues and consumption.*—The stock on hand at the beginning of the year was 6,223,868 maunds and, adding thereto the quantity locally manufactured and the quantity imported, the total quantity available for consumption during the year was 17,804,475 maunds. Of this quantity 10,803,802 maunds were issued and 494,074 maunds written off as wastage. Excluding the wastage remaining to be written off and the salt kept on the West Coast for issue to fish-curing yards, the quantity available for consumption at the end of the year amounted to 6,259,354 maunds or a quantity sufficient to meet 8·8 months' demand.

6. The issues for Home and Inland consumption showed, as compared with the previous year, an increase of 207,155 maunds, the net result of a large increase, viz., 266,508 maunds, in imported salt and of a decrease of 59,353 maunds in the issues of locally manufactured salt owing to the low stocks in some of the Sub-divisions and to the resulting high prices. The total quantity sold for consumption during the year was the highest during the decade.

7. The actual consumption of salt and the average rate per head of population, including Mysore and Coorg, during the last five years are shown in the following figures:—

Year.	Total consumption.	Rate per head.
	MAUNDS.	LB.
1900–1901	8,538,657	15·84
1901–1902	8,744,608	16·23
1902–1903	8,651,120	16·05
1903–1904	8,893,092	16·50
1904–1905	9,230,648	17·10

As usual, the lowest rates of consumption occur in the West Coast Districts, Mysore and Coorg. In these areas, however, the rate per head shows a very substantial advance, viz., from 11·35 lb. in 1902–1903 and 12 lb. in 1903–1904 to 13·6 in the year under report, an increase equal to nearly 20 per cent. in two years. Excluding Mysore, Coorg and the two West Coast Districts, the consumption of salt during the past five years has been as follows:—

Year.	Total consumption.	Rate per head.
	MAUNDS.	LB.
1900–1901	7,235,713	17·15
1901–1902	7,278,040	17·26
1902–1903	7,320,806	17·36
1903–1904	7,486,489	17·75
1904–1905	7,634,438	18·10

8. These figures are of considerable interest in connection with the question as to the effect produced by the reduction of the duty on salt from Rs. $2\frac{1}{2}$ to Rs. 2 per maund which was carried out just before the commencement of the year 1903–1904. As might have been expected, the most marked advance in consumption following the reduction of duty appears in those areas where the consumption per head was lowest, viz., in Mysore, Coorg, and the West Coast. But even excluding those areas,

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and taking the figures for the rest of the Presidency and Native States depending on it, the increase in consumption has been $3\frac{1}{2}$ times as great during the last two years as it was during the preceding two years. It cannot, of course, be proved that this increase is a result of the lowering of the duty, but as the average price of salt *ex* duty, was slightly higher in 1904–1905 than in the preceding year, there seems some reason to think that the increased consumption is a result of the reduction in taxation.

1904–1905	18·10	1902–1903	17·36
1902–1903	17·36	1900–1901	17·15
Difference	+ 0·74	Difference	+ 0·21

9. Owing to changes in the method of recording salt prices, as noticed below, it is difficult to show by a comparison of market prices that the reduced duty has reached all classes of consumers. In the review of the report for 1903–1904 it was shown that the maximum average benefit which could be derived by the poorest classes of the population would not exceed one anna per head per annum and it was remarked that those who buy salt either by barter of grain or in very small quantities at a time cannot have received any appreciable relief. But the growth of consumption indicates that the public, as a whole, are obtaining some distinct advantage from the reduction in taxation, and with the further reduction of duty to Rs. 1–8–0 per maund during the current year, this is likely to become still more marked.

10. The exports by sea amounted to 398,111 maunds being an increase of 62,001 maunds as compared with the previous year, but it will be seen from the figures marginally-noted that during recent years exports have shown a tendency to decline. During the past two years 123,322 maunds and 148,736 maunds respectively were supplied to Ceylon at the request of the Colonial Administration and if these special consignments were excluded the exports during the year under review would be only 249,375 maunds against 212,788 maunds in 1903–1904. The rules governing the export of salt to British Indian Ports were found unfairly to handicap the Madras trader in his competition with English and foreign rivals, and, with the approval of the Government of India, revised rules were promulgated during the year under review. It is hoped that the export trade in salt will show an improvement in the future.

	Indian Maunds.
1895–1896	437,768
1896–1897	205,262
1897–1898	258,888
1898–1899	442,798
1899–1900	560,594
1900–1901	518,825
1901–1902	408,804
1902–1903	173,558
1903–1904	336,110
1904–1905	398,111

11. The stocks in hand at the end of the year in each sub-division are shown in the statement subjoined to paragraph 19 of the Report. In the Cuddalore and Negapatam Sub-divisions where the stocks at the beginning of the year were very low, being equivalent to only three months' demand, there was some improvement, but they are still not up to requirements. The two northern sub-divisions show a further falling off as compared with the previous year. In the Chicacole sub-division ever since the opening of the East Coast railway, the supply has been short of the demand and it appears that all the factories in this sub-division will practically be without salt stocks when the next manufacturing season commences. It has been reported that the Orissa merchants are already buying salt as far south as Krishnapatnam in the Nellore district. The Board of Revenue is requested to report what steps should be taken for ensuring a larger supply of salt in this sub-division.

12. *Excise system.*—The relationship between the excise licensees and capitalists underwent no material change during the year, the number of factories worked independently of the capitalists remaining the same as in the previous year, viz., fifteen or one-third of the total number of excise factories. In paragraph 14 of the report the Board states that a new company has been formed with the object of acquiring salt from the licensees at Tada and transporting it to the Ceded districts and other places where the salt of this factory finds a sale. The effect of the operations of this Company should be carefully noted.

13. The average factory price of salt rose from As. 3 pies 1·9 per maund in 1903–1904 to As. 3 pies 3·5 in the year under review. The increase was common to all the sub-divisions except Chicacole, Masulipatam and Tinnevelly and is generally ascribed to low stocks in the factories. When it is remembered that, unlike the Government salt which is sold generally at the fixed price of three annas a maund, the licensees charge high prices, especially for light and good salt, the prices ruling during the year cannot be regarded as excessive.

14. The average retail price of salt showed likewise an enhancement. It varied from Rs. 2–7–0 to Rs. 4–3–4 per maund against Rs. 2–5–10 to Rs. 3–14–9 in 1903–1904. But no useful comparison between the two years can be instituted, as during the year under review the system of recording retail prices which was found to be inaccurate was superseded by a new system under which the reporting officers are required actually to weigh the contents of all measures by which the salt is sold and to base their reports as to price on the actual weighments so obtained. These instructions have in some instances not been properly carried out and it is hoped that the figures for the current year will provide more accurate results.

The Government of India have negatived the proposal to make the retail sale of salt by weight compulsory, but it is satisfactory to find that the sale of salt by weight in retail transactions has begun to replace the old system in the greater part of the Northern division, and the Government share in the hope expressed by the Board that it will gradually extend.

15. *Competition of Bombay salt.*—The quantities of Bombay salt imported into the Coimbatore and Salem districts during the last decade have been as shown in the margin. The prime cost of salt at Calicut was 9 annas per maund against the ordinary price of 3 annas per maund charged for Government salt at the Madras Depot. The railway rates from Calicut to Podanur and from Madras to Podanur are 3 annas 4 pies and 4 annas 8 pies, respectively, and the explanation is well-known. When sale by measure is superseded by sale by weight the Madras article will regain the market which naturally belongs to it. The imports of Bombay salt into the Ceded districts and Kurnool and into Mysore and Coorg also showed an advance during the year under review.

	Indian maunds.
1895–1896	342,334
1896–1897	390,372
1897–1898	349,784
1898–1899	346,142
1899–1900	325,009
1900–1901	329,566
1901–1902	347,845
1902–1903	371,909
1903–1904	181,876
1904–1905	221,802

16. *Quality of salt.*—The quality of both excise and Government salt showed a slight deterioration as compared with the previous year, the percentage of sodium chloride being 92·4 and 93·2 respectively against 93·3 and 94·1 in 1903–1904. The best Government salt was produced at Attiput and the best excise salt at Vattanam. The salt produced at the Sevandakulam extension was the worst in Government factories while that at Nizampatam, Kayalpatnam and Arumuganeri was the worst in the excise factories. The Board states that due notice is being taken of the neglect of brine tests by the officers of the department.

17. *Financial results.*—The gross revenue of the year amounted to Rs. 195·38 lakhs, being much the same as in the previous year. Adding the duty prepaid in Bombay on salt imported into this Presidency and deducting the duty levied here on salt exported to other Presidencies and provinces, the total revenue realised in the year under review amounted to Rs. 193·48 lakhs against Rs. 182·85 lakhs in 1903–1904. Deducting charges debitable to Salt which amounted to Rs. 20·02 lakhs, the net salt revenue of the Presidency was 173·46 lakhs against 163·80 lakhs in the previous year.

18. *Measures for the protection of the revenue.*—In chapter VII of the report the Board has analysed the statistics relating to the working of the preventive establishments during the calendar year 1904. Including cases pending at the beginning of the year the number of persons charged with offences against the Salt laws was 2,341, being a decrease of 34 as compared with the previous year. Three hundred and fifty-three persons were released by the departmental officers after warning and 1,953 persons were sent up for trial before the Magistracy. Of the persons released by the departmental officers, 61 or 18 per cent. were released for want of proof. One thousand nine hundred and twenty-seven persons were tried by the Magistracy during the year, of whom 1,916 were convicted, which shows that officers of the department exercised proper discretion. There was only one case of illegal arrest and six cases of resistance to officers of the department in the discharge of their duties. That the Salt laws were worked with so little friction and that there have been few complaints of undue harshness against departmental officers are satisfactory features of the year's administration on which the department should be congratulated.

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19. *Fish-curing.*—The number of yards working at the end of the year was 135 against 136 at the end of 1903–1904, one of the yards having been closed during the year on sanitary grounds. The weight of fish brought to be cured increased from 53,271 tons to 54,877 tons. The increase was mainly in the Calicut Sub-division and is ascribed to the reappearance of heavy shoals of mackerel on the coast of the South Canara district and of the Ponnáni Circle. The total receipts from the operations amounted to Rs. 1,48,738 and the expenditure to Rs. 1,24,981 leaving a surplus of Rs. 23,757.

20. His Excellency the Governor in Council has pleasure in recording his satisfaction at the good work done during the year by the officers of the department, and by those mentioned in paragraph 86 of the Board's report in particular, and conveys his cordial thanks to them and to the Commissioner.

(True Extract.)

A. G. CARDEW,
Ag. Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Government of India (Finance Department), with a covering letter.

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