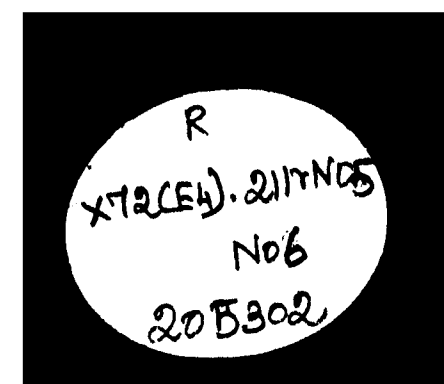




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REPORT  
ON THE  
ADMINISTRATION  
OF THE  
DEPARTMENT OF SALT REVENUE  
IN THE  
MADRAS PRESIDENCY  
FOR THE YEAR 1905-1906.

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1906.

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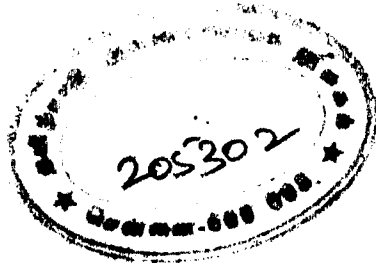
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## ADMINISTRATION REPORT

OF THE

## SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1905-1906.

## CHAPTER I.—ADMINISTRATION.

## A.—Personnel of the Department.

THE Hon'ble Mr. H. Bradley, I.C.S., C.S.I., First Member of the Board of Revenue, was in charge till 6th May and again from 28th June to 14th February. During his absence which was due on each occasion to his appointment to act as Chief Secretary to Government the Hon'ble Mr. J. Twigg, I.C.S., acted as Commissioner.

2. Mr. H. A. B. Vernon, I.C.S., held the office of Secretary to the Commissioner throughout the year except for a period of three months, July 28th to October 27th, during which he was on privilege leave, and his place was taken by Mr. C. B. Cotterell, I.C.S.

3. Mr. Bryce McMaster held the office of the Deputy Commissioner, Northern Division, until the 29th February 1906 when he proceeded on leave and was succeeded by Mr. F. G. Marshall. The Central Division was in charge of Mr. H. A. B. Vernon, Acting Secretary, for the first two days of April 1905 and afterwards of Mr. C. B. Cotterell, except during the three months, during which he acted as Secretary when Mr. G. W. Brown took over the Division. Mr. Marshall held charge of the Southern Division up to 24th February 1906, when he proceeded to the Northern Division handing over charge to Mr. G. W. Brown.

## B.—Administrative Changes.

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

(a) It was decided to revise the limits of the Chicacole Sub-division as the work was very heavy and with this object the Anakápalie circle was abolished, the area comprised in it distributed among the Karasa, Kónáda and Polavaram circles, and the last-named circle transferred to the Cocanada Sub-division.

G.O., No. 1105, Revenue, dated 9th November 1905.

(b) The limits of the Adirampatnam, Védaranniyam, Ponnáni and Malappuram circles were revised.

G.Os., No. 1167, Revenue, dated 1st December 1905, and No. 175, Revenue, dated 26th February 1906.

(c) The Polavaram factory was extended and the Surla and Calingapatam extensions were re-opened.

G.O., No. 1220, Revenue, dated 19th December 1905.

(d) The Vadasamanjeri factory was closed.

G.O., No. 795, Revenue, dated 28th August 1905.

(e) A Sea Customs port was opened temporarily for one year at Thandavarayasolaganpettai in the South Arcot district.

G.O., No. 1151, Revenue, (Confidential No. 151), dated 27th November 1905.

G.O.s., No. 1151, Revenue (Confidential No. 151), dated 27th November 1905, and No. 165, Revenue, dated 23rd February 1906.

G.O., No. 227, Revenue, dated 10th March 1906.

G.O.s., No. 651, Revenue, dated 17th July 1905, and No. 1105, Revenue, dated 9th November 1905.

G.O.s., Mis. No. 155, Revenue, dated 8th February 1906; No. 83, Revenue, dated 23rd January 1906; No. 18, Revenue, dated 5th January 1906, and No. 65, Revenue, dated 19th January 1906.

G.O.s., Mis. No. 662, Revenue, dated 12th May 1905; No. 1105, Revenue, dated 9th November 1905; Mis. No. 662, Revenue, dated 12th May 1905; No. 355, dated 20th April 1905, and No. 417, Revenue, dated 11th May 1905.

G.O.s., No. 203, Revenue, dated 5th March 1906, and No. 883, Revenue, dated 15th September 1905.

G.O.s., No. 1221, Revenue, dated 19th December 1905; Mis. No. 753, Revenue, dated 31st May 1905; No. 883, Revenue, dated 15th September 1905; Mis. No. 1272, Revenue, dated 7th September 1905, and No. 19, Revenue, dated 5th January 1906.

G.O.s., Mis. No. 1292, Revenue, dated 11th September 1905, and No. 960, Revenue, dated 2nd October 1905.

G.O.s., Mis. No. 1416, Revenue, dated 2nd October 1905; Mis. No. 1477, Revenue, dated 12th October 1905, and Mis. No. 1487, Revenue, dated 13th October 1905.

(p) Sanction was accorded during the year for the transfer of the office of the Assistant Commissioner, Chingleput Sub-division, from Madras to Kathiawak. The office has since been re-transferred to Madras owing to the prevalence of malarial fever.

5. Sir Frederick Nicholson, K.C.I.E., was placed on special duty for two years to investigate the fishery industry, both inland and marine, in the Madras Presidency.

(f) Three temporary Assistant Inspectors were appointed for the Ellore, Rajahmundry and Mogalturru circles to improve the supervision in the sweet toddy tapping areas.

(g) The original period of three months for which temporary Assistant Inspectors were sanctioned for work in the palmyra season in the Tinnevely district was extended to four months and an orderly of four peons was attached to each Assistant Inspector.

(h) A temporary Inspector was sanctioned to audit the accounts at the Tondiarpet storehouse.

(i) The Customs establishments at certain ports in the Cuddalore and Calicut Sub-divisions and the clerical establishments in the Ganjam, Kónada, Karasa, Polavaram, Penugudururu, Manginapudi, Pakala and Krishnapatnam circles were strengthened.

(j) Additional establishments were sanctioned for the Polavaram and Káyalpatnam extensions, the Vayalur and Keranur factories and the Káyalpatnam Circle office, and for working the Kudikkadu factory under the monopoly system from the season of 1907.

(k) The clerical establishments in the offices of the Deputy Commissioner, Northern Division, Assistant Commissioners, Chicacole and Cocanada Sub-divisions, and of the Masulipatam Sea Customs and the Abkari establishments in the Ganjam and Kistna districts underwent revision.

(l) The appointments of a second-grade duffadar to supervise the issue of salt to Messrs. Parry & Co.'s chemical works at Ráripéttai and of a Sub-Inspector with six orderlies for the inspection of the villages in the Banganapalle State during the ganja cultivating season, *i.e.*, for six months in the year, were sanctioned.

(m) Changes were made in establishment (1) in the offices of the Collector of Sea Customs, Madras, and the Abkari Deputy Commissioner as a result of the transfer of the Testing establishment from the Custom-house to the Board's laboratory, and (2) in a few circles in the Arcot and Bellary Sub-divisions in which ranges, parties and chowkies were abolished or reduced.

(n) The temporary establishment sanctioned for the collection of abkari kists in certain taluks of the Vizagapatam district and the reconstitution of the Wynaad taluk of the Malabar district and the Gúdálur division of the Nilgiris into three ranges were made permanent.

(o) The temporary establishment sanctioned for the suppression of salt offences in the Kasaragod, Tellicherry and Ponnani circles and the temporary clerk-shroff sanctioned for the Ennore circle were surrendered and the sanction accorded for the entertainment of a Hospital Assistant for duty on the Javadi hills was revoked.

## CHAPTER II.—ESTABLISHMENTS.

6. Details of the sanctioned strength of the combined Salt, Abkari and Customs Department as it stood at the end of 1905-1906 are given in a separate statement three copies of which are submitted as ordered in G.O., No. 626, Revenue, dated 29th August 1894. An abstract\* appended to the report shows the sanctioned strength of the subordinate establishments and the changes which have occurred during the year.

7. Appendix B† shows the punishments imposed on officers of the department. Though the percentage of punishments to strength of staff shows a slight fall, there was a considerable increase in the number of dismissals, degradations and suspensions chiefly among the menial staff.

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

9. The Board received sixty-one appeals against punishments during the year, twenty-nine from Sub-Inspectors, twelve from clerks, and twenty from menials. In eight cases, the decision of the lower authorities was reversed, in six it was modified, and in one the punishment was enhanced. In the remaining forty-six cases the punishments were confirmed.

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

10. The number of Government factories was 21 as in the preceding year, while the number of excise factories fell from 45 to 44 owing to the closure of the Vadasamanjeri factory. The total area fit for salt manufacture in the Government and Excise factories was 7,923 and 7,744 acres, respectively; but 1,340 acres of the former and 1,380 of the latter were not actually held on licenses. Of the Excise factories, the Naupada extension, the Jagannaikpur, Manambadi, Arumuganeri, and Kulasekarapatnam factories were held on special leases. There was manufacture in all the Government and Excise factories, the areas actually worked being 6,234 and 5,677 acres, respectively. Heavy rains from March to May interfered with manufacture in the Chicacole and Tinnevely sub-divisions, but elsewhere the season was favourable.

11. The quantity of salt manufactured including spontaneous salt collected at Pandraka in the Masulipatam sub-division was 10,579,718 maunds against 9,713,822 maunds in 1904 and was the highest on record.

12. The quantity of salt manufactured under the excise system was 6,288,385 maunds including 12,940 maunds produced in the Oriental Salt Company's extension at Naupada against 6,558,766 maunds in the previous year. The decrease was mainly in the Chicacole, Chingleput and Tinnevely Sub-divisions, due in the case of Chingleput to restriction of manufacture at the Covelong and Cheyur factories to prevent too large an accumulation of stocks and elsewhere to bad weather.

13. The Receivers of the Oriental Salt Company confined their operations to Naupada and ceased work in the middle of May. Consequently only 15,602 maunds of crushed salt were outturned with a wastage of 17.44 per cent. upon 19,302 maunds treated.

Relations between licensees and capitalists.

14. It is reported that the Tada Salt Trading Company established last year failed to do any business and is to be dissolved. In fifteen of the Excise factories the licensees worked independently of capitalists.

Monopoly manufacture.

15. The quantity manufactured under the monopoly system was 4,291,333 maunds against 3,155,056 maunds in 1904. There was a decrease of  $3\frac{1}{2}$  lakhs in Chicacole, but an increase of  $14\frac{1}{2}$  lakhs in Nellore and Chingleput sub-divisions, the outturn of the Ennore factories constituting a record.

Rejections and damage by rain.

16. The damage caused by rain to salt on the drying grounds was estimated at 98,582 maunds against 137,992 maunds in the preceding year. There were heavy rejections of salt before estimation in the Nellore Sub-division, especially in the Kanuparti Government factory where the quantity so dealt with amounted to 22,102 maunds. Rejections after estimation were nowhere excessive.

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

18. On the basis of the average sales for Home and Inland consumption during the past three years, the total stock of locally manufactured salt both Government and excise in hand on the East Coast at the end of March 1906 was enough to last for only 9.5 months though there was about a year's supply in the Masulipatam, Nellore and Chingleput Sub-divisions as shown below :—

| Sub-division.       | Stock at the end of 1905-1906. | Average sales for Home and Inland consumption for the past three years. | Period for which the stocks in column 2 should suffice. |
|---------------------|--------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------|
| 1                   | 2                              | 3                                                                       | 4                                                       |
|                     | I. MDS.                        | I. MDS.                                                                 | MONTHS.                                                 |
| Chicacole .. .. .   | 502,343                        | 1,871,477                                                               | 3.2                                                     |
| Cocanada .. .. .    | 281,932                        | 649,955                                                                 | 5.2                                                     |
| Masulipatam .. .. . | 332,232                        | 326,137                                                                 | 12.2                                                    |
| Nellore .. .. .     | 1,427,074                      | 1,555,215                                                               | 11.01                                                   |
| Chingleput .. .. .  | 2,182,087                      | 1,770,924                                                               | 14.7                                                    |
| Cuddalore .. .. .   | 437,274                        | 521,702                                                                 | 10.06                                                   |
| Negapatam .. .. .   | 536,751                        | 695,202                                                                 | 9.3                                                     |
| Tinnevely .. .. .   | 1,342,123                      | 1,499,522                                                               | 10.7                                                    |
| Total ..            | * 7,041,816                    | 8,890,134                                                               | 9.5                                                     |

\* Exclusive of 179,166 maunds kept in the West Coast depots for issue to the fish-curing yards.

There was considerable improvement in the stocks in the Cuddalore and Negapatam Sub-divisions, while in the Tinnevely Sub-division stocks were low. The quantity sold within the presidency and that sent to places outside the Presidency during the last five years are noted in the margin. It will be seen therefrom that the quantities issued to places outside the Presidency which went chiefly to Orissa and Central Provinces increased considerably in 1903-04 and 1904-05 but fell in 1905-06 owing to low stocks in the Government factories in the two

Northern Sub-divisions which made it necessary to restrict sales. In order to meet this demand in future and to improve the local supply, the Surla and Calingapatam extensions were re-opened and sanction was accorded for extending the Polavaram factory. In the Surla extension 7,204 maunds were scraped but though preliminary operations commenced in the Calingapatam extension on 27th December last, there

were no scrapings up to 31st March 1906. Manufacture did not commence in the Polavaram extension. Instructions have been issued to bring under cultivation during the current year all the available waste lands in the factories in the Northern Sub-divisions and proposals for improving the supply of salt to meet the demand from Orissa and Central Provinces which is likely to increase when the Vizianagram-Raipur Railway is completed have been called for from the Deputy Commissioner, Northern Division.

19. The quantity of duty-paid salt imported by sea from the Bombay Presidency Imports by sea—duty-paid. fell from 1,305,885 maunds to 1,063,320 maunds. The deliveries at the West Coast ports amounted to 1,063,229 maunds and include 4,848 maunds which represents the excess found on re-weighment of the consignments and on which duty was collected in the Madras Presidency. The merchants restricted imports towards the close of the year in the expectation of a further reduction of duty.

Figures showing the imports of duty-paid salt from Bombay and Goa by rail into the Presidency for three years are given in the margin and have been taken from figures furnished by the railway companies.

1903-04 .. 117,081  
1904-05 .. 175,205  
1905-06 .. 184,145

20. The duty-bearing imports amounted to 2,847 maunds against 2,093 maunds imported last year and were chiefly from the United Kingdom. The bulk of these, viz., 2,705 maunds, was received at Madras.

Imports—duty-bearing.

21. The total issues for Home and Inland consumption of salt locally manufactured and imported by sea and rail were 8,845,188, 1,066,169 and 184,145 maunds, respectively, as against 8,829,310, 1,307,978 and 175,205 maunds in 1904-1905. There was a large decrease in salt imported by sea, an increase in salt imported by rail and an increase in the issues of locally-manufactured salt. This last increase occurred in all the Sub-divisions except Chicacole and Cuddalore. The increase in the Cocanada Sub-division was due to the depletion of stocks in the factories of the Chicacole Sub-division which drove Cuttack merchants to resort to Penugudur and Jagannaikpur. In the Nellore Sub-division the heavy demand from the Ganjam and Vizagapatam districts and from Cuttack and Puri, and an increase in trade between Tada and Cuddapah and Bellary districts owing to the concession of favourable rates by the Madras Railway Company were the chief causes for the increase. In the Negapatam Sub-division the increase was due to improved stocks and to the reduction of duty. In Cuddalore the decrease was slight, but in Chicacole it amounted to more than  $8\frac{1}{2}$  lakhs and was due to restriction of sales in Government factories. The failure of manufacture and lowness of stocks made it necessary to restrict sales of Government salt in Ganjam, Surla and Calingapatam factories as early as April 1905, and as time went on the restriction had to be extended to all the Government factories in the Chicacole and Cocanada Sub-divisions and the amounts to be offered for sale each month still further curtailed. As the quantities of Government salt available for daily sales were too small to have any effect on the high prices which the scarcity enabled the excise licensees to charge, the offer of salt at the usual fixed rate of As. 3 a maund was simply a gift to those merchants who were fortunate enough to secure the limited amounts available, while the selection of the favoured recipients presented obvious difficulties. It was therefore decided with the sanction of Government to sell fixed quantities periodically by auction, and this was done at all the factories at which sales were restricted from November 1905 to March 1906.

22. Thirty-thousand maunds were exported by Messrs. Hall, Wilson & Co. from the Jagannaikpur factory to Calcutta on credit with a wastage allowance of 2 per cent. There were no exports under bond for payment of duty. Tinnevely exports to the Straits Settlements increased from 187,001 maunds to 265,908 maunds. The salt exported was powdery and unsaleable in the local markets.

The Ceylon Government were supplied with 40,500 maunds of salt from the Madras Depot.

Exports to Ceylon.

During the year a quantity of 3,600 maunds of salt was purchased from the excise licensees of the Levingepuram and Sevandakulam factories and supplied duty-free to the Travancore State for consumption in West Yelloppetti on the Cardamom hills.

23. Two thousand one hundred maunds were supplied duty-free from the Madras Depot for use in manufactures, of which 1,800 maunds were issued to the Buckingham Mills Company for bleaching and dyeing purposes and 300 maunds to Messrs. Parry & Co. for the manufacture of hydrochloric acid in their chemical works at Ránipettai.

24. The quantity of salt supplied to the Jail Department was 2,737 maunds against 3,030 maunds in the previous year.

25. The French Government were supplied with 61,730 maunds against 61,474 maunds in 1904-1905 and 60,838 maunds in 1903-1904. Pondicherry took 45,640 maunds of salt from the Karambalam extension and the Settlement at Karikal 13,200 maunds from the Tranquebar factory.

26. The wastages written off during the year amounted to 391,585 maunds against 494,074 maunds, and the ordinary wastages discovered were 395,218 maunds against 414,086 maunds in the previous year. The general proportion of wastage to stored contents of the heaps sold was 4.03 per cent. against 4.32 per cent. in 1904-1905 and 5.16 per cent. in 1903-1904. The proportion was highest in the Chicacole, Cocanada, Masulipatam, Nellore and Chingleput Sub-divisions where it is accounted for by the age of the heaps sold.

27. Excesses amounting to 672 maunds were discovered in 62 heaps.

28. Enclosure I\* 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 excluding wastages and double entries owing to transfer of stock from one Sub-division to another.

29. Appendix E† shows the quantities of excise salt sold and the wholesale prices realized for it by licensees. The average for the Presidency increased from 3 annas 3.5 pies to 3 annas 8.2 pies per maund and the increase was chiefly noticeable in the Chicacole and Cocanada Sub-divisions where the excise licensees raised their prices owing to short stocks. There was a general fall in almost all the other sub-divisions due to improvement in stocks and competition among the licensees.

30. The usual price of Government salt was 3 annas a maund and lower rates were charged at Penuguduru, Pandraka, Kanuparti and Krishnapatnam under G.O., Nos. 321, dated 7th March 1905, 369, dated 28th May 1890, 891, dated 18th September 1905, 355, dated 14th March 1905, and 1411, dated 29th September 1905, and rates were above 3 annas at Ganjám, Surla, Calingapatam, Karasa, Balacheruvu, Polavaram and Penuguduru as a result of the sale of salt by auction. Rates of 2 and 4 annas were charged for the salt supplied from the Madras Depot and Sevandakulam extension, respectively, to the Jail department.

31. Appendix G‡ shows the average retail prices at each district centre for the three years ending 1905-1906. These varied from Rupees 1-13-11 to Rs. 3-3-7 per maund against Rs. 2-7-0 to Rs. 4-3-4 in 1904-1905. There was a marked fall in the year under report throughout the whole Presidency due to the reduction of duty on the 22nd March 1905. The result of special enquiries goes to show that the second reduction in duty brought about a further increase in the number of seers purchasable for a rupee, and that those who were in a position to purchase not less than a Madras measure at a time were now enjoying practically the full benefit of the double reduction of duty. The full benefit had not yet reached poorer classes who purchase in very

small quantities. In localities well served by railways and canals and in which competition existed, the advantage realised was far greater than that obtained in out-of-the-way places.

32. The average cost of Bombay salt imported on private account at the British ports in South Canara and Malabar was 10 annas 4 pies per maund. The prime cost at Calicut amounted to 10 annas 2 pies per maund against the ordinary price of annas 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 221,802 maunds to 260,814 maunds while those of Madras salt to the same two districts fell from 567,870 maunds to 560,474 maunds which remains higher than the figure of 1903-1904. The imports by rail from Bombay and Goa into Mysore also advanced from 425,490 maunds to 488,069 maunds and those into the interior districts of the Madras Presidency from 175,205 maunds to 184,145 maunds. The imports of Madras salt into Mysore showed a further falling off from 80,916 maunds to 80,066 maunds.

As in the previous year, no special contracts were made during the year with the object of placing the Madras salt on markets where it would compete with Bombay salt.

33. In the Chicacole Sub-division including the Polavaram Circle, salt was generally sold by weight up to September 1905 when merchants reverted to sale by measure. Sale by weight was fairly common throughout the Cocanada, Masulipatam and Nellore Sub-divisions. With the exception of Adóni and Kavutalam in the Bellary circle and Nángunéri in the Kuttanguli circle salt was not sold by weight anywhere in the rest of the Presidency.

## CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

34. Excluding salt sold for fish-curing and to the French Government and including imported salt, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it was 10,583,571 maunds as shown in the margin against 10,737,983 maunds in the previous year.

| Total consumption.                                                                |       | I. MDS.    |
|-----------------------------------------------------------------------------------|-------|------------|
| Total issues for Home and Inland consumption of Government and excise salt        | .. .. | 8,845,188  |
| Add imports by sea                                                                | .. .. | 1,066,169  |
| Add imports from the Bombay Presidency and Goa by rail into Mysore                | .. .. | 488,069    |
| Add imports from the Bombay Presidency and Goa by rail into the Madras Presidency | .. .. | 1,84,145   |
| Total                                                                             | .. .. | 10,583,571 |

35. 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. The figures for individual districts are as usual not altogether reliable owing to the fact that the destination of salt declared at the factories is often changed by merchants. The Madura and Tinnevely districts have been taken together as statistics are not available for them separately.

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

|                                                                                        | 1905-1906. | 1904-1905. |
|----------------------------------------------------------------------------------------|------------|------------|
|                                                                                        | I. MDS.    | I. MDS.    |
| Total sales (excluding exports by sea) and imports by sea and rail into the Presidency | 10,583,571 | 10,737,983 |
| Deduct salt sent beyond the Presidency                                                 | 1,066,181  | 1,507,335  |
| Balance                                                                                | 9,517,390  | 9,230,648  |

On the basis of the figures in the census tables, the average consumption per head of the population was 17·6 lb. against 17·1 lb. for the preceding year.

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

|                                                                                                                     | I. MDS.   | PERSONS.   |
|---------------------------------------------------------------------------------------------------------------------|-----------|------------|
| Quantity .. .. .                                                                                                    | 1,371,238 |            |
| Population .. .. .                                                                                                  |           | 9,645,000  |
| Consumption of the Presidency excluding the two West Coast districts, Mysore and Coorg, and Travancore and Cochin:— |           |            |
| Quantity. .. .. .                                                                                                   | I. MDS.   | PERSONS.   |
| As in paragraph 36 .. .. .                                                                                          | 9,517,390 | 44,343,072 |
| Deduct .. .. .                                                                                                      | 1,371,238 | 9,645,000  |
| Balance .. .. .                                                                                                     | 8,146,152 | 34,698,072 |
|                                                                                                                     | 19·3 lb.  |            |

37. The consumption of the West Coast districts Mysore and Coorg together works out to 11·6 lb. per head and that for the rest of the Presidency excluding Travancore and Cochin to 19·3 lb. against 18·1 in the previous year.

38. As in former 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 Tinnevely districts. The factory declarations in 1905–1906 covered 38,181 maunds and one-half of the salt consigned to the Manappárai station amounted to 25,268 maunds; the sum of the two gives an average consumption of 13·75 lb. per head of the population against 12·41 lb. in 1904–1905.

## CHAPTER V.—REVENUE AND EXPENDITURE.

39. The receipts on account of salt revenue under the different heads are shown in Appendix I.\* The decrease of Rs. 37,48,283 as compared with the revenue of the preceding year is the nett result of—

|                                                                                                                            |           |
|----------------------------------------------------------------------------------------------------------------------------|-----------|
| (i) Increases in—                                                                                                          | RS.       |
| (a) Value of salt sold to the French Government (including payment for salt supplied at close of 1904–1905) .. .. .        | 2,420     |
| (b) Miscellaneous receipts, chiefly due to cess on the increased sales of Exeise salt .. .. .                              | 3,323     |
| Total .. .. .                                                                                                              | 5,743     |
| (ii) Decreases in—                                                                                                         |           |
| (a) Duty on Government and Exeise salt sold for Home and Inland consumption and for export to British Indian ports .. .. . | 36,47,952 |
| (b) Cost price of Government salt sold for Home and Inland consumption and for export .. .. .                              | 72,059    |
| (c) Value of salt sold for fish-curing .. .. .                                                                             | 28,175    |
| (d) Customs duty .. .. .                                                                                                   | 5,840     |
| Total .. .. .                                                                                                              | 37,54,026 |

40. There was a decrease of 36·48 lakhs of rupees under duty and the bulk of it, viz., 24·84 lakhs was due to the reduction of salt tax on 22nd March 1905. There was also a fall of 9·48 lakhs of rupees in the realizations on account of previous credits, and of 2·16 lakhs of rupees under cash sales in the latter half of 1905–1906—a result of the low price of Government paper and the consequent increase in credit sales.

The decrease under cost price of Government salt was due to the short sales of monopoly salt in the factories of the Chicacole, Masulipatam and Nellore Sub-divisions and to decrease in the quantity exported from the Madras Depot to Ceylon which was 40,500 against 148,736 maunds in 1904–1905.

41. A statement \* showing the cash and credit collections during the year is attached to Appendix I. It will be seen therefrom that of the total receipts of Rs. 1,57,89,722, Rs. 17,57,244 (a) were realized on account of Government salt sold and Exeise salt removed on cash payment, and Rs. 1,39,19,950 for salt issued on credit prior to and during the year.

42. 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. 62,09,460 were collected in the year, and Rs. 60,78,691 were outstanding at its close. Rs. 77,10,490 were realized on account of salt issued in the previous year.

Revenue of 1905–1906 compared with that of previous years.

|                   | RS.         |
|-------------------|-------------|
| 1901–1902 .. .. . | 1,91,53,623 |
| 1902–1903 .. .. . | 2,03,16,107 |
| 1903–1904 .. .. . | 1,95,35,805 |
| 1904–1905 .. .. . | 1,95,38,005 |
| 1905–1906 .. .. . | 1,57,89,722 |

43. The salt revenue of the Presidency for the five years ending 1905–1906 is given in the margin.

44. Taking credit for only the duty on the salt consumed in the Presidency, whether locally manufactured or imported by sea or by rail, and omitting the duty on all salt exported, the revenue of the Presidency was, as shown in enclosure 3 to Appendix ‡ I, Rs. 1,59,02,565.

45. Including the abkári and customs charges, the total charges of the Presidency amounted to Rs. 33,20,223 against Rs. 31,27,909 in the preceding year. Details for Sub-divisions are given in Appendix § J. Excluding Rs. 18,254 spent on excise licensees' works and Rs. 6,34,205 on salt purchase and freight, which are items exclusively relating to Salt, the net charges debitable to the combined Salt, Abkári and Customs Department amount to Rs. 26,67,764. Five per cent. of this, or Rs. 1,33,388, is as usual debited to Customs and two-fifths of the balance, or Rs. 10,13,751 to Exeise; the remainder together with the two amounts mentioned above as relating exclusively to Salt, or, in all Rs. 21,73,084 is the amount debitable to Salt.

46. There was an increase in the expenditure on temporary establishments which was chiefly due to the appointment of temporary Assistant Inspectors to supervise sweet toddy drawing in the Gódvári and Tinnevely districts. The entertainment of these temporary establishments and the deputation of Mr. Connor on special duty account for the increased expenditure under travelling allowance. The large expenditure incurred for the purchase of clothing and uniform and for re-arming the departmental staff with converted M.H. muskets in place of the converted Sniders in use contributed to the increase under "Office expenses and miscellaneous". The increase under charges for "Conveying salt to French Settlements and to fish-curing yards" was due to the fact that payment was made during the year for a portion of the quantity sent to the West Coast in 1904–1905 and to a rise in freight charges. The increase under "Purchase of salt (manufacturer's share)" and "Conveying and storing salt" was due to the large outturn in the Government factories in the Nellore and Chingleput Sub-divisions.

47. The total expenditure on works was Rs. 1,73,939 against Rs. 1,46,800 in the previous year. The former sum included Rs. 18,254 and the latter sum Rs. 17,802 spent on works executed by the department on behalf of excise licensees and recoverable from them by means of cess. The amount spent on works for revenue and general purposes was high owing to an increase of expenditure for the protection of the drying grounds in the factories of the Nellore Sub-division, for certain protective works in the Attiput and Vallur factories and for the construction of quarters and out-houses for the Assistant Inspector at Kaniyambadi and for the Inspector, Hosur circle, and the increase under "Works for manufacture and storage of salt—Government—" was mainly due to the re-opening of the Surla and Calingapatam extensions.

Proportion of charges to receipts and net revenue.

48. The charges amounted to 13·7 per cent. of the receipts against 10·3 per cent. and the nett revenue fell from Rs. 1,73,46,797 to Rs. 1,37,29,481.

(a) Includes Rs. 1,20,769, the value of salt sold for fish-curing, and Rs. 8,634 for the quantities sold to the French Government.

49. The revenue receipts were Rs. 1,49,62,626 and the charges Rs. 15,23,198 or 10·2 per cent. of the receipts. The manufacturing receipts were Rs. 8,27,096 and the charges Rs. 6,49,886 or 78·57 per cent. of the receipts.

50. Appendix L \* shows the cost of salt sold in the several Government factories and extensions and has been prepared with reference to the instructions contained in paragraph 2 of G.O., No. 949, Revenue, dated 29th September 1905. The cost was normal, ranging from 1 anna 8·2 pies to 2 annas 7·8 pies per maund, except at Balachernvu and the Madras Depot where the rate exceeded three annas, as in the previous year. 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. In three cases the establishment charges exceeded 5 per cent. of the duty on salt sold in 1904-1905 and in no case was there any loss to Government on the year's transactions.

## CHAPTER VI.—QUALITY OF SALT.

51. With reference to the instructions contained in Board's Proceedings, No. 4498, Salt, dated 28th November 1904, approved in G.O., Mode of selecting samples. No. 1356, Revenue, dated 12th December 1904, two sets of samples of salt were taken for analysis—one from every heap sold at each factory and the other from every heap of salt manufactured in 1905 and sold or testweighed before 31st March 1906. All the samples were analysed by the Abkari Deputy Commissioner in the Board's Laboratory.

52. There was a slight deterioration in quality of the salt manufactured in 1905, the average percentage of sodium chloride being 92·6 against 93·2 in the previous year. This average was exceeded at Dugarazpatnam, Kattur, Karambalam, Ganjam, Polavaram, Vayalur, Balachernvu, Kanuparti, Vallur, Kattumavadi, Karasa extension, Lakshmi Pans and Pandraka. The average percentage of magnesium salts showed a slight decrease being 2·7 against 3·0 in the previous year. The salt of the Pandraka factory was, as was the case last year, practically free from magnesium salts and dirt. The worst salt produced was that of the Sevandakulam extension which contained 89·3 per cent. of sodium chloride and 4·9 of magnesium salts.

53. The average percentage of sodium chloride in the salt of the excise factories manufactured in 1905 was 92·0 against 92·4. In the Káyalpatnam, Manginapudi, Krishnápátnam, Neidavasal, Theethandathanam, Penuguduru extension No. II, Arumuganeri, Kuppili, Pákála, Krishnápátnam extension No. II, Kudikkadu, Arasadi, Penuguduru, Nizampatam, Negapatam, Tranquebar, Keranur, Krishnápátnam extension No. I, Mogalturru and Tada factories, the percentage was below 92. The salt produced at Cheyur, Morekolam and Chunampet contained more than 94 per cent. of sodium chloride. Of these, Cheyur and Chunampet are worked under the accretion system. Twenty factories showed more than the average of 2·5 percentage of magnesium chloride, the worst being Arumuganeri, Keranur, Neidavasal, Krishnápátnam, Káyalpatnam with 4·0, 4·0, 4·2, 4·4 and 4·6 per cent., respectively. The salt of the three factories in the Káyalpatnam Circle was exceptionally bad. Samples of salt taken from the ridges were sent to the Chemical Examiner for analysis with reference to the orders contained in G.O., No. 432, Revenue, dated 4th August 1898, and the result showed that the percentage of sodium chloride was very low, while that of magnesium salts was extremely high ranging from 7·05 to 15·3. The Chemical Examiner, however, passed the salt as fit for human consumption. The Board is now investigating the causes that led to the manufacture of such impure salt at these factories. There was a slight fall in the average percentage of magnesium sulphate from 0·8 to 0·7. The salt manufactured in the Konada, Naupada, Mogalturru, Penuguduru extension No. II, Theethandathanam, Manginapudi and Kuppili factories contained over 3 per cent. of dirt.

Analysis of salt sold

54. Analysis of the salt sold at each factory in 1905-1906 has given the following results.

|            | Percentage of    |                  |                |       |           |
|------------|------------------|------------------|----------------|-------|-----------|
|            | Sodium chloride. | Magnesium salts. | Calcium salts. | Dirt. | Moisture. |
| Government | 87·2             | 1·9              | 1·9            | 2·4   | 6·1       |
| Excise     | 85·3             | 2·8              | 2·1            | 2·2   | 7·3       |

The average percentage of 87·2 of sodium chloride was exceeded at eight Government factories. The salt sold in the Pandraka factory contained 94·7 per cent. of sodium chloride and 2·1 of moisture. The average percentage of moisture was exceeded in 13 factories. The salt sold in the Chinna Ganjam, Ganjam, and Calingapatam factories contained over 4 per cent. of dirt. In the case of salt sold in excise factories the average percentage of sodium chloride (85·3) was exceeded in 22 factories. The moisture contained in the salt sold in 15 factories exceeded 8 per cent., and there was over 4 per cent. of dirt in the salt sold in the Penuguduru extension No. II, Manginapudi and Kuppili factories.

55. The same method of manufacture was followed at Attiput and Vallur as in the year 1904-1905. The quantity outturned was 1,306,936 maunds and was the highest on record since the commencement of the experiment as the season was favourable and the supply of brine ample. The deterioration in the quality of the Attiput salt is marked and there was an increase in the percentages both of magnesium salts and of dirt in the salt of both the factories. The number of measures per maund which the salt of the factories in the Ennore circle yielded at the time of sale during the year varied from 23·6 to 24·4. The general average for the Presidency was 24·6 to 25·9 against 29 to 33 measures of Bombay salt as ascertained by Mr. Merriman in 1900—vide paragraph 49 of his report printed in B.P., No. 155 (Confidential), dated 14th June 1900.

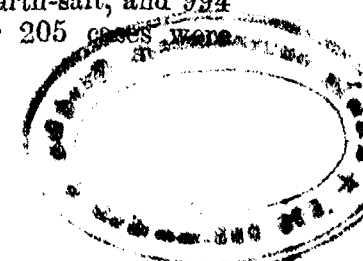
56. The Board has reason to believe that manufacturers take no real interest in improving the quality of salt and enquiries are being made on the subject.

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

57. Appendix M \* shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1905 in each Sub-division of the Presidency.

58. There was a fall in the total number of offences reported during the year, the decrease being greatest in the Chicacole, Cocanada and Cuddalore Sub-divisions. In the first two it is attributed to unusually heavy rains. The decline in the other Sub-division which occurred chiefly in the Tirukkóyilúr, Merkanam and Villupuram circles is ascribed, *inter alia*, to the taking up of saline soils for ground-nut cultivation, the reduction of salt duty and the emigration of the criminal classes. The last two reasons are also given to account for the decrease in the Negapatam and Trichinopoly Sub-divisions, but there is reason to believe that it is in part due to negligence on the part of the preventive staff. The increase of salt crime in the Masulipatam, Nellore and Chingleput Sub-divisions is said to be due to scarcity and that in the Tinnevely Sub-division to the detection of a large batch of cases on information given by a village munsif.

59. Excluding undetected cases and scrapings, the total number of cases reported during the year was 2,429. In 652 of these, the offence was manufacture of contraband salt (other than saltpetre), 412 related to possession of contraband salt-earth, 166 to possession of earth-salt, and 994 to possession of spontaneous or swamp salt, while the remaining 205 cases were connected with the manufacture of saltpetre, etc.



Contraband articles dealt with.

60. 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. |
| 1905  | (a) 45 11 0½ | 569 19 64         | 37 4 20½    | 195 25 33   | 19 2 25    | 33 39 17½  |
| 1904  | (b) 30 2 3¼  | 80 12 49½         | 67 7 11½    | 390 30 70½  | 0 6 40     | 42 19 61½  |

(a) Includes 2-26-21½ of educed salt.

(b) Includes 2-13-29½ of educed salt.

61. The general average duration of enquiries was 4·19 days against 4·94 days in the preceding year. The highest average duration—15·2 days—occurred in the Udipi circle. Of the twenty-eight persons whose cases were undisposed of at the end of 1905, the cases of fifteen had been pending for less than one month and those of twelve for more than one month but less than three months. The case of only one was pending for more than three months.

62. The percentage of acquittals in cases sent for trial shows an increase from 0·5 to 1·06 for which the Cuddalore circle was chiefly responsible.

63. There was only one case during the year in which an arrest was declared illegal.

64. The amount sanctioned as rewards was Rs. 5,713-6-0 against Rs. 5,215-3-11 in the previous year. The increase is due to the increase in the number of convictions.

65. There were four cases of resistance to officers of the department in the discharge of their duties, only one of which was at all serious.

66. The results of the operations of the salt preventive force in the Pudukkottai State are shown in Appendix N.\* The year was uneventful and the working of the department is reported to have been satisfactory. There was a slight increase in detection, a fall in average duration from 5 days to 3, and a fall in the average incidence of fines from Rs. 3-6-4 to Rs. 1-9-9. The retail price of salt is reported to have ranged from 13·608 to 20·412 seers per rupee.

#### CHAPTER VIII.—FISH-CURING.

67. The number of yards at work was 135, as in the previous year.

68. The total weight of fish brought to the yards for curing was 1,202,712 maunds or 44,181 tons against 1,493,876 maunds or 54,877 tons in the previous year. There was thus a decrease of nearly 3 lakhs of maunds in the quantity of fish cured or 19 per cent. Calicut shows a fall of 339,000 and Tinnevely 11,000 maunds of fish, while in the Chicacole Sub-division there was an increase of 50,000 maunds. The season was generally unfavourable for fishing on the West Coast and in the Tinnevely Sub-division. The increase in the Chicacole Sub-division is attributed to favourable weather and to the return of fishermen who had emigrated to Rangoon. The quantities of fish brought to be cured in the yards on the East and West Coasts during the last five years are given in the foot-note to Appendix O. †

69. The quantity of salt issued per maund of fish varied from 6·67 lbs. to 15·82 lbs., and the average for the Presidency showed a decrease from 11·00 to 10·80 lbs. This was due to increase in the Calicut Sub-division and decrease in the East Coast. The proportion of salt to fish cured on the East and West Coasts during 1905-1906 and 1904-1905 is as follows.

|            | 1904-1905. | 1905-1906. |
|------------|------------|------------|
|            | LB.        | LB.        |
| East Coast | 9·97       | 9·38       |
| West „     | 11·29      | 11·43      |

The proportion depends on the method of curing adopted and the nature and size of the fish operated on.

70. The actual quantity of fish which left the yards cured and fit for consumption was 665,884 maunds, and 20,325 maunds of salted fish were imported from places outside the Presidency. The total quantity therefore available for local consumption and for export was 686,209 maunds. Deducting from this, 162,990 maunds of cured fish exported to places outside the Presidency, the quantity consumed locally amounted to 523,219 maunds. The average value per pound of fish exported was 1 anna 6·48 pies against 1 anna 6·08 pies in the previous year.

71. During the year 21,092 maunds of excise salt were purchased by Government for supply to fish-curing yards and the total quantity of salt issued to fish-curing yards in the year was 157,865 maunds. The total expenditure on the yards including the cost of salt and the charges incurred on account of buildings, establishments and contingencies amounted to Rupees 1,17,993-11-11 while the receipts were Rs. 1,20,895-0-9. If the method of calculation adopted prior to 1897-1898 is followed, the gain to Government on the operations of the yards will be Rs. 2,901-4-10 in the year and Rs. 2,55,665-4-8 up to the year. If, however, Rs. 74,250 spent on establishments for gollahs and on the storage of salt, Rs. 66,320, the interest at 5 per cent. on the capital cost of gollahs and works, and Rs. 66,320, the cost of upkeep of the gollahs, also at 5 per cent. of the capital cost, be deducted, there is no gain in the year and that up to the year will be Rs. 48,775-4-8.

72. Information as to the migratory movements of fish on the coasts was collected as far as possible and sent to Sir Frederick Nicholson, the Officer on special duty, Fisheries Investigation.

#### CHAPTER IX.—MISCELLANEOUS.

73. During the year 5,850 heaps were stored, of which 17·9 per cent. were stored by Inspectors and Assistant Inspectors and 1·6 per cent. were tested by Assistant Commissioners. Of heaps stored by Sub-Inspectors 3·7 per cent. were tested by Inspectors and 13·2 per cent. by Assistant Inspectors either by checkweighment at time of sales or by re-storage.

The heaps tested by Assistant Commissioners, Inspectors and Assistant Inspectors were 15·4 per cent. of the total number stored. The provisions of the Salt Manual with regard to test-weighment of heaps were fairly complied with by the Assistant Commissioners, Nellore, Chingleput and Negapatam Sub-divisions. The other Assistant Commissioners were instructed to pay more attention to the matter.

74. The number of factories for the manufacture of crude saltpetre increased from 1,569 to 1,685, the increase occurring chiefly in the Trichinopoly, Arcot and Masulipatam Sub-divisions while the number of refineries fell from 38 to 37.

75. The receipts on account of license fees amounted to Rs. 4,544 against Rs. 4,222 and the expenditure which consists solely of the pay of the officers employed for the supervision of the refineries was Rs. 5,238-0-5 against Rs. 4,860-15-7 in the previous year.

76. Appendix P \* shows the quantities of refined saltpetre and of edible salt produced in the refineries during the year. None of the educed salt was purchased 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.

Records.

77. The mofussil records of the department were generally reported to be in good order.

78. The annual

Service books.

returns received from the local officers show that the service books of the employés in the department were properly maintained.

Inventory of valuable stock.

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

Conduct of officers.

80. The general work of the department was excellent and following officers in factory circles may be specially mentioned :—

Inspectors Messrs. Greatorax, Roze, Kenyon and Chatterton.

OFFICE OF THE BOARD OF REVENUE  
(SEPARATE REVENUE),  
Madras, 28th August 1906.

H. A. B. VERNON,  
*Secretary to the Commissioner  
of Salt, Abkâri and Separate Revenue.*

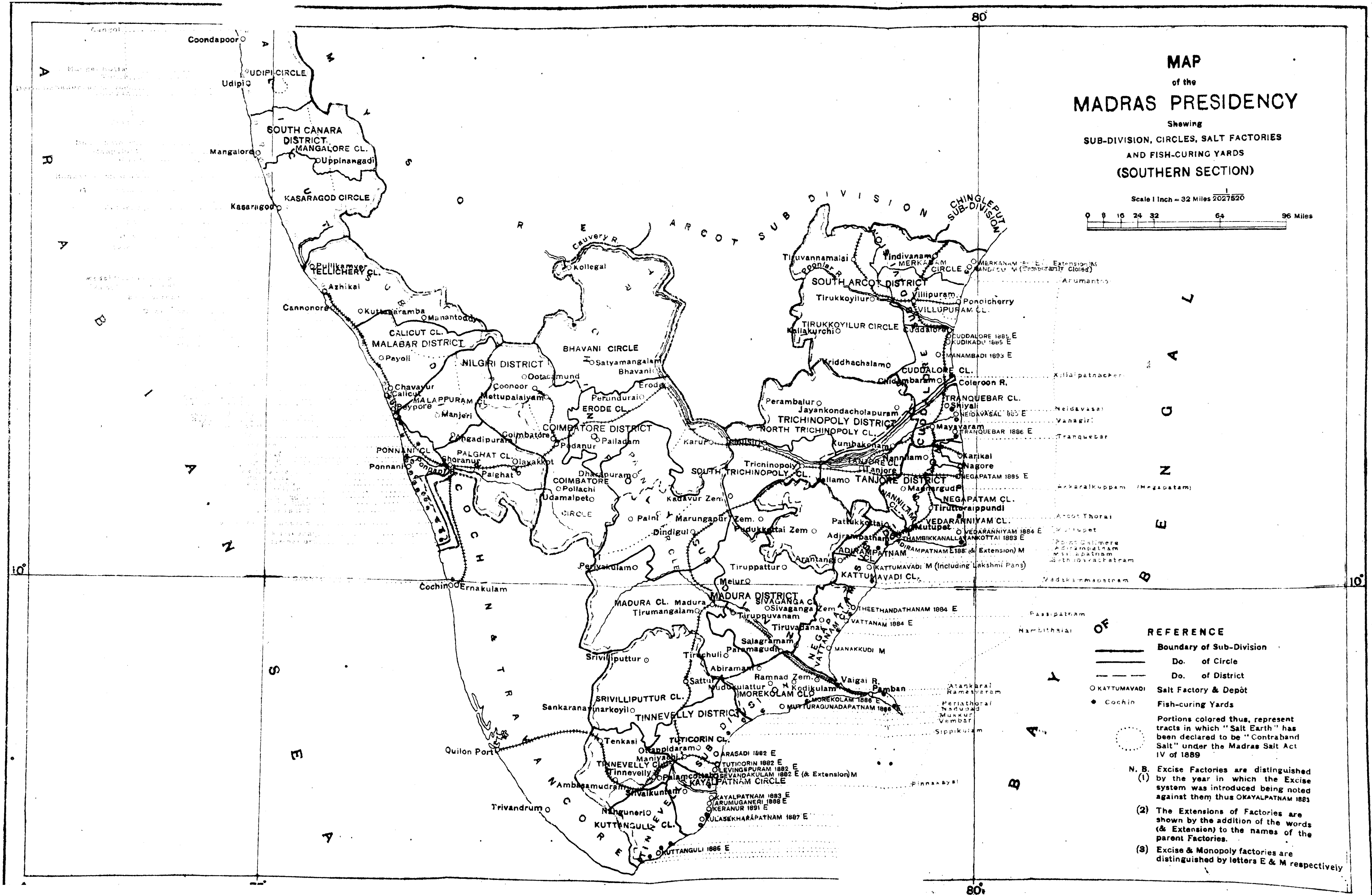
(True Copy.)

J. W. SIMPSON,  
*Ag. Assistant Secretary.*

# MAP of the MADRAS PRESIDENCY

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

Scale 1 Inch = 32 Miles 2027520



- REFERENCE**
- Boundary of Sub-Division
  - Do. of Circle
  - Do. of District
  - Salt Factory & Depôt
  - Fish-curing Yards
  - Portions colored thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the Madras Salt Act IV of 1889
  - N. B. Excise Factories are distinguished by the year in which the Excise system was introduced being noted against them thus OKAYALPATNAM 1883
  - (1) The Extensions of Factories are shown by the addition of the words (& Extension) to the names of the parent Factories.
  - (2) Excise & Monopoly factories are distinguished by letters E & M respectively

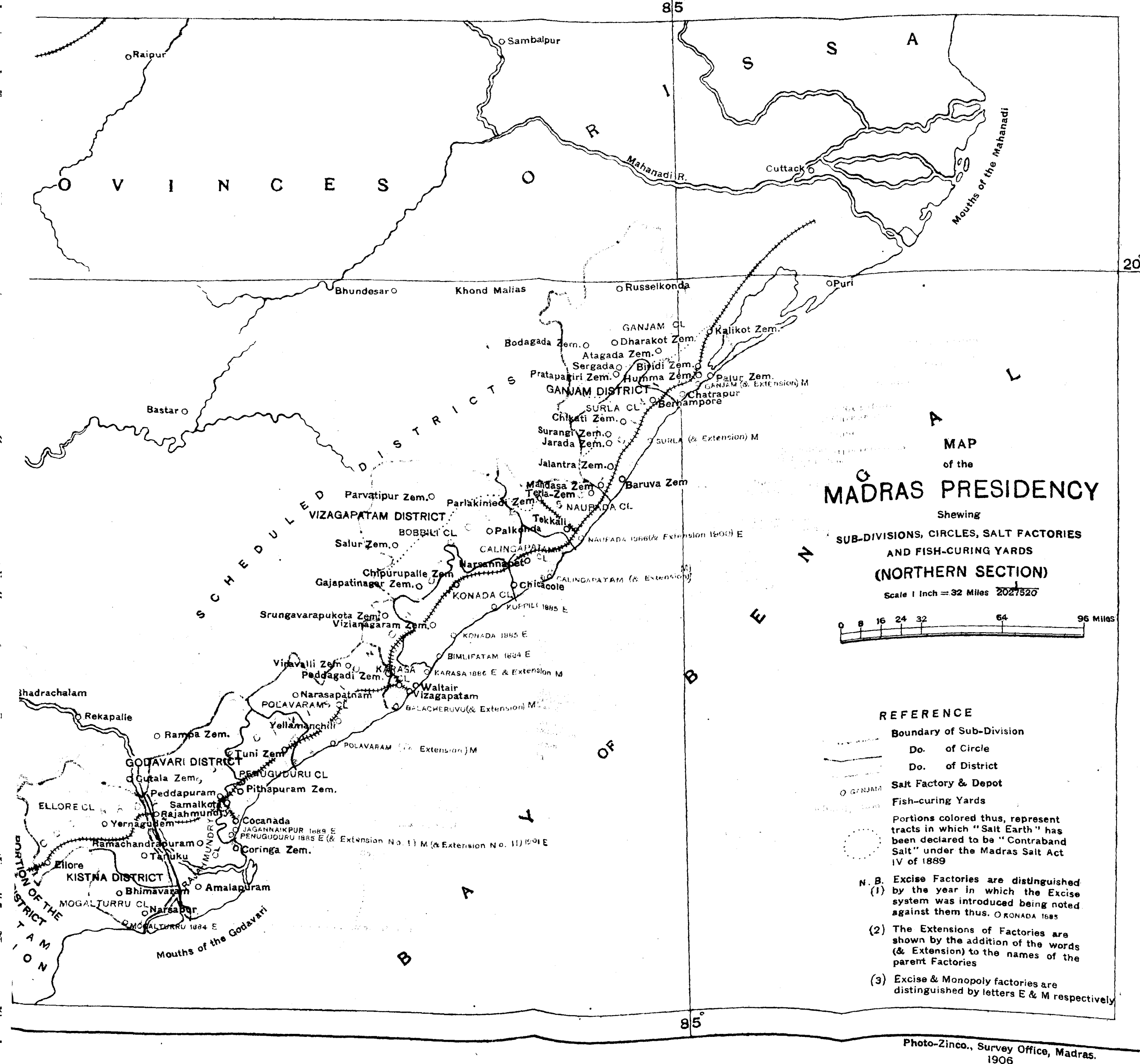
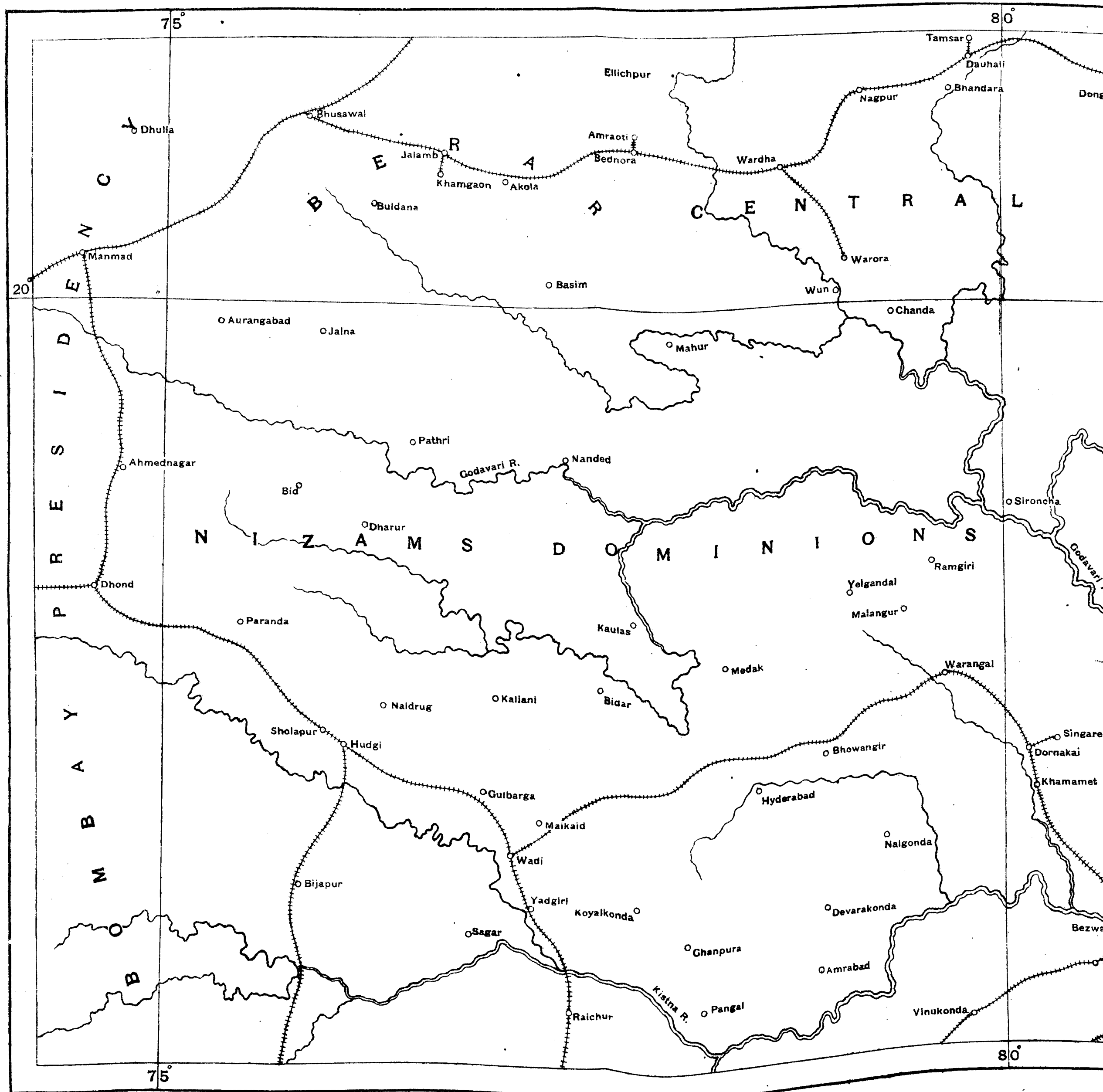


MAP  
of the  
**MADRAS PRESIDENCY**

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

Scale 1 Inch = 32 Miles 2027520  
0 8 16 24 32 64 96 Miles

- REFERENCE**
- Boundary of Sub-Division
  - Do. of Circle
  - Do. of District
  - Salt Factory & Depot
  - Fish-curing Yards
  - Portions colored thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the Madras Salt Act IV of 1889
- N. B. Excise Factories are distinguished
- (1) by the year in which the Excise system was introduced being noted against them thus. OCHERY 1883
  - (2) The Extensions of Factories are shown by the addition of the words (& Extension) to the names of the parent Factories.
  - (3) Excise & Monopoly factories are distinguished by letters E & M respectively



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**APPENDICES A TO P.**

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APPENDIX A (*vide* paragraph 6).

STATEMENT showing the sanctioned strength of the establishment as it stood on 31st March 1906.

|                                          | Establishments in the Board's and the Deputy and Assistant Commissioners' offices. |          | Inspectors, Assistant Inspectors and Sub-Inspectors. |                       |                 |                       |                 |                     | Subordinate Factory establishments. |        |                     |                 |        |                     | Subordinate Preventive and Tree-tax establishments. |        |  |  |
|------------------------------------------|------------------------------------------------------------------------------------|----------|------------------------------------------------------|-----------------------|-----------------|-----------------------|-----------------|---------------------|-------------------------------------|--------|---------------------|-----------------|--------|---------------------|-----------------------------------------------------|--------|--|--|
|                                          | Clerks, accountants, copyists, type-writing clerks, and pressman.                  | Menials. | Permanent.                                           |                       |                 | Temporary.            |                 |                     | Permanent.                          |        |                     | Temporary (b).  |        |                     | Permanent.                                          |        |  |  |
|                                          |                                                                                    |          | Inspectors.                                          | Assistant Inspectors. | Sub-Inspectors. | Assistant Inspectors. | Sub-Inspectors. | Clerks and shroffs. | Petty officers.                     | Peons. | Clerks and shroffs. | Petty officers. | Peons. | Clerks and shroffs. | Petty officers.                                     | Peons. |  |  |
|                                          |                                                                                    |          |                                                      |                       |                 |                       |                 |                     |                                     |        |                     |                 |        |                     |                                                     |        |  |  |
| 1                                        | 2                                                                                  | 3        | 4                                                    | 5                     | 6               | 7                     | 8               | 9                   | 10                                  | 11     | 12                  | 13              | 14     | 15                  | 16                                                  | 17     |  |  |
| Strength at the beginning of the year .. | 155                                                                                | 156      | 82                                                   | 112                   | 871             | 12                    | 35              | 160                 | 325                                 | 1,349  | 1                   | 11              | 931    | 154                 | 349                                                 | 4,968  |  |  |
| Sanctioned during the year .. .. .       | 6                                                                                  | 2        | ..                                                   | 1                     | 1               | 3                     | 3               | 14                  | 3                                   | 14     | ..                  | 2               | 3      | ..                  | ..                                                  | 14     |  |  |
| Abolished during the year .. .. .        | 4                                                                                  | 1        | 1                                                    | ..                    | 3               | ..                    | 1               | 9                   | ..                                  | ..     | 1                   | ..              | ..     | 2                   | 6                                                   | 50     |  |  |
| Strength at the end of the year .. .. .  | (a) 157                                                                            | (a) 157  | 81                                                   | 113                   | 869             | 15                    | 37              | 165                 | 328                                 | 1,363  | ..                  | 13              | 934    | 152                 | 343                                                 | 4,932  |  |  |

|                                          | Subordinate Preventive and Tree-tax establishments—cont. |                 |        | Subordinate Customs establishments (c).        |                     |          | Subordinate Fish-curing establishments (c). | Subordinate Distillery establishments. |                 |        | Saltpetre amins—Petty officers. | Abkari establishments in Collectorate and Taluk offices (c). |          | Total strength. | Cost per annum. |  |  |  |
|------------------------------------------|----------------------------------------------------------|-----------------|--------|------------------------------------------------|---------------------|----------|---------------------------------------------|----------------------------------------|-----------------|--------|---------------------------------|--------------------------------------------------------------|----------|-----------------|-----------------|--|--|--|
|                                          | Temporary.                                               |                 |        | Superintendents and Assistant Superintendents. | Clerks and shroffs. | Menials. |                                             | Clerks.                                | Petty officers. | Peons. |                                 | Clerks.                                                      | Menials. |                 |                 |  |  |  |
|                                          | Clerks and shroffs.                                      | Petty officers. | Peons. |                                                |                     |          |                                             |                                        |                 |        |                                 |                                                              |          |                 |                 |  |  |  |
|                                          |                                                          |                 |        |                                                |                     |          |                                             |                                        |                 |        |                                 |                                                              |          |                 |                 |  |  |  |
| 18                                       | 19                                                       | 20              | 21     | 22                                             | 23                  | 24       | 25                                          | 26                                     | 27              | 28     | 29                              | 30                                                           | 31       | 32              |                 |  |  |  |
| Strength at the beginning of the year .. | 4                                                        | 8               | 128    | 32                                             | 139                 | 387      | 312                                         | 3                                      | 8               | 89     | 51                              | 265                                                          | 69       | 11,166          | RS. 19,87,840   |  |  |  |
| Sanctioned during the year .. .. .       | ..                                                       | 1               | 34     | 5                                              | 6                   | 9        | ..                                          | ..                                     | ..              | ..     | ..                              | 4                                                            | 3        | 128             | 19,911          |  |  |  |
| Abolished during the year .. .. .        | ..                                                       | 1               | 29     | ..                                             | 2                   | ..       | ..                                          | ..                                     | ..              | ..     | ..                              | 3                                                            | ..       | 113             | 17,256          |  |  |  |
| Strength at the end of the year .. .. .  | 4                                                        | 8               | 133    | 37                                             | 143                 | 396      | 312                                         | 3                                      | 8               | 89     | 51                              | 266                                                          | 72       | 11,181          | 19,90,504       |  |  |  |

- (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, Abkari and Customs Department of and below the rank of Inspectors during 1905-1906.

| 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.                            | 1905-1906 .. | 209        | ..          | 5             | ..           | ..     | ..                                          | 5      | 2.4         |
|                                                                 | 1904-1905 .. | 206        | 1           | 2             | 1            | ..     | ..                                          | 4      | 1.9         |
| Sub-Inspectors ..                                               | 1905-1906 .. | 906        | 7           | 63            | 13           | 6      | ..                                          | 89     | 9.8         |
|                                                                 | 1904-1905 .. | 906        | 7           | 44            | 19           | ..     | ..                                          | 70     | 7.7         |
| Superintendents, Assistant Superintendents, Clerks and Shroffs. | 1905-1906 .. | (a) 661    | 4           | 15            | 20           | 3      | ..                                          | 42     | 6.4         |
|                                                                 | 1904-1905 .. | (a) 648    | 7           | 19            | 15           | ..     | ..                                          | 41     | 6.3         |
| Menials .. .. .                                                 | 1905-1906 .. | (a) 9,067  | 141         | 105           | 533          | 1,276  | 1,146                                       | 3,201  | 35.3        |
|                                                                 | 1904-1905 .. | (a) 9,072  | 117         | 69            | 456          | 1,418  | 1,227                                       | 3,287  | 36.2        |
| Total ..                                                        | 1905-1906 .. | (a) 10,843 | 152         | 183           | 566          | 1,285  | 1,146                                       | 3,337  | 30.8        |
|                                                                 | 1904-1905 .. | (a) 10,832 | 132         | 134           | 491          | 1,418  | 1,227                                       | 3,402  | 31.4        |

(a) Exclusive of the Abkari establishments in Collectorate and taluk offices.

**APPENDIX C (*vide* paragraphs 17 and 18).**  
**Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1905-1906.**

| Sub-divisions.                     | STOCK AT THE BEGINNING OF THE YEAR INCLUDING WASTAGE TO BE WRITTEN OFF. |                 |                 |                          |                           | RECEIVED DURING THE YEAR. |                 |                 |                          |                      | TOTAL IN HAND AND RECEIVED. |                 |                                      |                 |                   |
|------------------------------------|-------------------------------------------------------------------------|-----------------|-----------------|--------------------------|---------------------------|---------------------------|-----------------|-----------------|--------------------------|----------------------|-----------------------------|-----------------|--------------------------------------|-----------------|-------------------|
|                                    | Government.                                                             |                 | Excise.         |                          |                           | Government.               |                 |                 |                          |                      | Excise.                     |                 |                                      |                 |                   |
|                                    | Govern-ment.                                                            | Excise.         | Total.          | Received from licensees. | From other sub-divisions. | Gain by weight-ment.      | Miscel-laneous. | Total.          | Received from licensees. | Gain by weight-ment. | Miscel-laneous.             | Total.          | Grand total, Govern-ment and Excise. | Govern-ment.    | Total.            |
| 1                                  | 2                                                                       | 3               | 4               | 5                        | 6                         | 7                         | 8               | 9               | 10                       | 11                   | 12                          | 13              | 14                                   | 15              | 17                |
| Chicacole ..                       | I. MDS. 289,826                                                         | I. MDS. 353,610 | I. MDS. 643,436 | I. MDS. (a) 616,364      | I. MDS. 55                | I. MDS. 504               | I. MDS. 616,923 | I. MDS. 628,716 | I. MDS. 628,716          | I. MDS. 15           | I. MDS. 17,553              | I. MDS. 646,264 | I. MDS. 1,263,207                    | I. MDS. 906,749 | I. MDS. 1,906,643 |
| Cocanada ..                        | 120,923                                                                 | 158,313         | 279,236         | (e) 144,907              | 120                       | ..                        | 5               | 145,032         | (d) 790,598              | 21                   | (b) 20                      | 790,619         | 936,671                              | 265,955         | 1,214,907         |
| Manipatnam ..                      | 13,842                                                                  | 285,089         | 298,931         | 72,074                   | ..                        | 2                         | (g) 454         | 72,580          | (h) 360,614              | ..                   | ..                          | 360,614         | 433,174                              | 87,491          | 1,214,907         |
| Nellore ..                         | 569,825                                                                 | 881,311         | 1,451,136       | (m) 780,306              | ..                        | 46                        | ..              | 780,352         | (n) 1,114,382            | ..                   | 54                          | 1,114,382       | 1,894,734                            | 1,355,911       | 3,245,870         |
| Chingleput ..                      | 1,044,009                                                               | 506,888         | 1,549,897       | 2,160,144                | (q) 240                   | 24                        | (i) 11,513      | 2,171,921       | 436,311                  | 12                   | ..                          | 436,323         | 2,608,244                            | 3,218,135       | 4,158,091         |
| Cuddalore ..                       | 105,506                                                                 | 199,651         | 305,157         | 121,999                  | ..                        | ..                        | ..              | 121,999         | (c) 611,563              | 2                    | (f) 9                       | 611,574         | 733,578                              | 877,930         | 1,038,730         |
| Negapatnam ..                      | 119,793                                                                 | 317,041         | 436,834         | 195,323                  | ..                        | 2                         | (e) 2           | 195,349         | 682,468                  | 87                   | (g) 36                      | 682,581         | 877,930                              | 315,142         | 1,314,764         |
| Tinnevely ..                       | 22,655                                                                  | 1,453,326       | 1,476,011       | 124,616                  | ..                        | 24                        | ..              | 124,618         | (u) 1,773,727            | 47                   | (i) 712                     | 1,774,486       | 1,899,104                            | 151,313         | 3,375,115         |
| Total of the East Coast ..         | 2,286,409                                                               | 4,154,179       | 6,440,588       | 4,215,733                | 360                       | 153                       | 12,478          | 4,228,724       | 6,398,337                | 192                  | 18,384                      | 6,416,913       | 10,645,637                           | 6,540,847       | 17,086,225        |
| Calcutt—Total of the West Coast .. | 185,599                                                                 | ..              | 185,599         | ..                       | (x) 115,208               | 380                       | (w) 2,170       | 117,758         | ..                       | ..                   | ..                          | ..              | 117,758                              | 308,357         | 308,357           |
| Total of the Presi- dency ..       | 2,472,008                                                               | 4,154,179       | 6,626,187       | 4,215,733                | 115,568                   | 533                       | 14,648          | 4,346,482       | 6,398,337                | 192                  | 18,384                      | 6,416,913       | 10,763,395                           | 6,844,204       | 17,589,582        |
| Imports—Duty-paid ..               | ..                                                                      | ..              | ..              | ..                       | ..                        | ..                        | ..              | ..              | ..                       | ..                   | ..                          | ..              | (y) 247,467                          | ..              | (y) 247,467       |
| Duty-bearing ..                    | ..                                                                      | ..              | ..              | ..                       | ..                        | ..                        | ..              | ..              | ..                       | ..                   | ..                          | ..              | 2,847                                | ..              | 2,847             |
| Grand Total ..                     | 2,472,008                                                               | 4,154,179       | 6,626,187       | 4,215,733                | 115,568                   | 533                       | 14,648          | 4,346,482       | 6,398,337                | 192                  | 18,384                      | 6,416,913       | 12,013,709                           | 6,844,204       | 18,639,896        |

(a) Includes 103,990 maunds manufactured during the season of 1906 but excludes 45,800 maunds manufactured during the season of 1905.  
 (b) Includes 41,747 maunds manufactured during the season of 1906 but excludes 76,464 maunds manufactured during the season of 1905.  
 (c) Includes 185,599 maunds manufactured during the season of 1906 but excludes 76,464 maunds manufactured during the season of 1905.  
 (d) Includes 15,942 maunds of crushed salt received in the Naupada factory after special treatment in the Oriental Salt Company's cleaning machinery, 1,500 maunds received into store from the Oriental Salt Company's machine enclosure and 412 maunds of undelivered salt on which duty and cess were refunded.  
 (e) Includes 36,000 maunds manufactured during the season of 1906.  
 (f) Excess quantity found in the Godavari and Uppada fish-curing yards and added to fish-curing stock.  
 (g) Includes 76,720 maunds manufactured during the season of 1906 but excludes 15,000 maunds manufactured during the season of 1905.  
 (h) Undelivered salt on which duty and cess were refunded.  
 (i) Includes 185,000 maunds manufactured during the season of 1906 but excludes 18,000 maunds manufactured during the season of 1905.  
 (j) Includes 1,110 maunds purchased from the excise licensees for fish-curing purposes.  
 (k) Includes 21,600 maunds manufactured during the season of 1906 but excludes 106,600 maunds manufactured during the season of 1905.  
 (l) Includes 15,600 maunds manufactured during the season of 1906 but excludes 184,800 maunds manufactured during the season of 1905.  
 (m) Includes 1,200 maunds manufactured during the season of 1906.  
 (n) Includes 3,584 maunds purchased from the excise licensees for fish-curing purposes, and 3,150 maunds of excise salt forfeited to Government under section 28 of the Madras Salt Act.  
 (o) Received from Karambalam for supply to Kadapattam fish-curing yard.  
 (p) Includes 205 maunds purchased from the excise licensees for fish-curing purposes.  
 (q) Includes 1,446 maunds purchased from the excise licensees for fish-curing purposes and 13,200 maunds for supply to the French authorities at Karikal.  
 (r) Received into store being the excess found on check weight of excise salt sold.  
 (s) Includes 4,000 maunds purchased from excise licensees for fish-curing purposes.  
 (t) Includes 1,446 maunds of duty-paid salt imported by rail from Bombay and Coa.  
 (u) The difference between this quantity and that shown in columns 1 and 27 against the Tinnevely sub-division represents the quantity issued from the latter sub-division at the close of the year.  
 (v) Includes 184,145 maunds of duty-paid salt imported by rail from Bombay and Coa.

**APPENDIX C (*vide* paragraphs 17 and 18)—cont.**  
**Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1905-1906—cont.**

| EXPENDED DURING THE YEAR.             |                                         |                   |                                       |                                        |                     |                            |                    |                                         |                       |                     |                            |                                                      |                    |                    | BALANCE IN HAND INCLUDING<br>WASTAGE TO BE WRITTEN OFF. |        |  |
|---------------------------------------|-----------------------------------------|-------------------|---------------------------------------|----------------------------------------|---------------------|----------------------------|--------------------|-----------------------------------------|-----------------------|---------------------|----------------------------|------------------------------------------------------|--------------------|--------------------|---------------------------------------------------------|--------|--|
| Sub-divisions.                        | Government.                             |                   |                                       |                                        |                     |                            | Excise.            |                                         |                       |                     |                            | Total<br>expended,<br>Govern-<br>ment and<br>Excise. | Govern-<br>ment.   | Excise.            | Total.                                                  |        |  |
|                                       | Home<br>and inland<br>consump-<br>tion. | Fish-<br>ouring.  | Sold to<br>French<br>Govern-<br>ment. | Sent to<br>other<br>sub-<br>divisions. | Miscel-<br>laneous. | Wastage<br>written<br>off. | Total.             | Home<br>and inland<br>consump-<br>tion. | Export by<br>sea.     | Miscel-<br>laneous. | Wastage<br>written<br>off. |                                                      |                    |                    |                                                         | Total. |  |
|                                       |                                         |                   |                                       |                                        |                     |                            |                    |                                         |                       |                     |                            |                                                      |                    |                    |                                                         |        |  |
| 18                                    | 19                                      | 20                | 21                                    | 22                                     | 23                  | 24                         | 25                 | 26                                      | 27                    | 28                  | 29                         | 30                                                   | 31                 | 32                 | 33                                                      |        |  |
| Chicacole .. .. .                     | I. MDS.<br>(a) 550,048                  | I. MDS.<br>12,231 | I. MDS.<br>720                        | I. MDS.<br>(b) 120                     | I. MDS.<br>..       | I. MDS.<br>38,648          | I. MDS.<br>601,047 | I. MDS.<br>729,208                      | I. MDS.<br>(c) 19,302 | I. MDS.<br>34,906   | I. MDS.<br>783,506         | I. MDS.<br>1,384,553                                 | I. MDS.<br>305,702 | I. MDS.<br>216,288 | I. MDS.<br>522,000                                      |        |  |
| Cocanada .. .. .                      | (d) 178,788                             | 7,097             | ..                                    | ..                                     | 10,437              | 197,042                    | 689,973            | 295,801                                 | (f) 299               | 21,792              | 722,064                    | 919,106                                              | 68,913             | 226,888            | 295,801                                                 |        |  |
| Manipatnam .. ..                      | 71,344                                  | 452               | ..                                    | ..                                     | 6,478               | 78,274                     | 286,082            | 337,736                                 | ..                    | 18,063              | 316,095                    | 394,359                                              | 9,217              | 328,519            | 337,736                                                 |        |  |
| Nellore .. .. .                       | (g) 465,299                             | 4,477             | ..                                    | ..                                     | 14,340              | 484,116                    | 1,345,769          | 1,479,514                               | (k) 94                | 24,443              | 1,382,440                  | 1,866,566                                            | 871,795            | 607,619            | 1,479,514                                               |        |  |
| Chingleput .. ..                      | (i) 326,175                             | 4,172             | ..                                    | ..                                     | 71,920              | 1,444,867                  | 466,476            | 2,222,211                               | (l) 1,742             | 24,413              | 1,935,880                  | 1,771,268                                            | 450,943            | 289,635            | 2,222,211                                               |        |  |
| Cuddalore .. ..                       | (j) 21,834                              | 1,681             | 58,840                                | 240                                    | 5,196               | 87,701                     | 484,089            | 443,995                                 | (m) 240               | 16,522              | 606,944                    | 154,360                                              | 289,635            | 366,411            | 652,454                                                 |        |  |
| Negapatnam .. ..                      | (n) 112,040                             | 4,675             | ..                                    | ..                                     | 3,138               | 129,099                    | 615,114            | 632,454                                 | (p) 1,675             | 16,522              | 633,211                    | 762,310                                              | 186,043            | 366,411            | 632,454                                                 |        |  |
| Tinnevely .. .. .                     | (o) 220                                 | 7,883             | ..                                    | (h) 131,816                            | 3,860               | 143,279                    | 1,510,512          | 1,375,713                               | (r) 265,908           | 61,613              | 1,866,123                  | 1,999,402                                            | 8,034              | 1,367,679          | 1,375,713                                               |        |  |
| Total of the East<br>Coast .. .. .    | 2,725,748                               | 42,668            | 59,560                                | 132,176                                | 51,846              | 153,517                    | 3,165,515          | 6,119,173                               | 295,908               | 233,451             | 6,691,396                  | 9,856,911                                            | 3,375,332          | 3,853,982          | 7,229,314                                               |        |  |
| Calcutt—Total<br>of the West Coast .. | (t) 267                                 | 115,197           | 2,170                                 | ..                                     | 4,617               | 122,251                    | ..                 | ..                                      | ..                    | ..                  | ..                         | 122,251                                              | 181,106            | ..                 | 181,106                                                 |        |  |
| Total of the Presi-<br>dency .. .. .  | 2,726,015                               | 167,865           | 61,730                                | 132,176                                | 51,846              | 158,134                    | 3,287,766          | 6,119,173                               | 295,908               | 233,451             | 6,691,396                  | 9,979,162                                            | 3,556,438          | 3,853,982          | 7,410,420                                               |        |  |
| Imports—<br>Duty-paid .. ..           | ..                                      | ..                | ..                                    | ..                                     | ..                  | ..                         | ..                 | ..                                      | ..                    | ..                  | ..                         | (u) 247,467                                          | ..                 | ..                 | ..                                                      |        |  |
| Duty-bearing .. ..                    | ..                                      | ..                | ..                                    | ..                                     | ..                  | ..                         | ..                 | ..                                      | ..                    | ..                  | ..                         | 2,847                                                | ..                 | ..                 | ..                                                      |        |  |
| Grand Total .. ..                     | 2,726,015                               | 157,865           | 61,730                                | 132,176                                | 51,846              | 158,134                    | 3,287,766          | 6,119,173                               | 295,908               | 233,451             | 6,691,396                  | 11,229,476                                           | 3,556,438          | 3,853,982          | 7,410,420                                               |        |  |

(a) Includes 192 maunds supplied to the Jail Department.  
 (b) Issued from the Balachervu factory to the Jalapeteta fish-curing yard of the Cocanada sub-division.  
 (c) Issued to the Oriental Salt Company for special treatment.  
 (d) Includes 160 maunds supplied to the Jail Department.  
 (e) Includes 160 maunds of crushed salt destroyed as being unfit for human consumption.  
 (f) Transferred to the West Coast.  
 (g) Includes 109 maunds destroyed under condition 13 of the license and 190 maunds of crushed salt destroyed as being unfit for human consumption.  
 (h) Includes 72 maunds supplied to the Jail Department.  
 (i) Includes 1,340 maunds supplied to the Jail Department.  
 (j) Includes 40,600 maunds exported by the Ceylon Government.  
 (k) Includes 1,800 maunds supplied to the Buckingham Mills Company for bleaching and dyeing purposes and 300 maunds to Messrs. Parry & Co.  
 (l) Destroyed under paragraph 75 of the Salt Manual.  
 (m) Includes 112 maunds supplied to the Jail Department.  
 (n) Includes 416 maunds supplied to the Kadapattam fish-curing yard.  
 (o) Includes 416 maunds supplied to the Jail Department.  
 (p) Includes 11,224 maunds purchased from the excise licensees and transported to the West Coast, 3,600 maunds supplied to the Travancore State and 3,236 maunds destroyed.  
 (q) Includes 225 maunds supplied to the Jail Department and 42 maunds sold for home and inland consumption under Government Order, Mis. No. 1867, Revenue, dated 20th December 1905.  
 (r) Includes 184,145 maunds of duty-paid salt imported by rail from Bombay and Coa.

ENCLOSURE 1 TO APPENDIX C (*vide* paragraph 28).  
Stocks and issues of salt of all kinds for the five years ending with 1905-1906.

| 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.     |
|           | 2                                 | 3            | 4              | 5             | 6                | 7            | 8              | 9          | 10                          | 11           | 12             | 13         |
| 1         |                                   |              |                |               |                  |              |                |            |                             |              |                |            |
| 1901-1902 | 3,597,000                         | 4,742,227    | ..             | 8,339,227     | 3,102,711        | 6,618,594    | 1,526,630      | 11,247,935 | 6,699,711                   | 11,360,821   | 1,526,630      | 19,587,162 |
| 1902-1903 | (a) 3,607,463                     | 5,060,627    | ..             | (a) 8,668,090 | 3,907,604        | 5,818,737    | 1,412,554      | 11,168,895 | 7,516,067                   | 10,909,364   | 1,412,554      | 19,836,985 |
| 1903-1904 | 4,565,327                         | 4,903,568    | ..             | 9,468,895     | 2,557,268        | 4,370,968    | 1,158,551      | 8,086,787  | 7,152,595                   | 9,274,536    | 1,158,551      | 17,585,682 |
| 1904-1905 | 3,076,243                         | 3,147,625    | ..             | 6,223,868     | 3,453,598        | 6,819,031    | 1,483,183      | 11,756,812 | 6,529,841                   | 9,966,656    | 1,483,183      | 17,979,680 |
| 1905-1906 | 2,387,452                         | 4,054,703    | ..             | 6,442,155     | 4,256,628        | 6,391,199    | 1,250,314      | 11,898,111 | 6,644,080                   | 10,445,902   | 1,250,314      | 18,340,296 |

BALANCE AT END OF THE YEAR, EXCLUSIVE OF WASTAGE NOT  
WRITTEN OFF WITHIN THE YEAR.

ISSUES.

Years.

| Years.    | IN HAND AT BEGINNING OF THE YEAR. |              |                |               | RECEIPTS.        |              |                |            | TOTAL IN HAND AND RECEIVED. |              |                |            |
|-----------|-----------------------------------|--------------|----------------|---------------|------------------|--------------|----------------|------------|-----------------------------|--------------|----------------|------------|
|           | Government salt.                  | Excise salt. | Imported salt. | Total.        | Government salt. | Excise salt. | Imported salt. | Total.     | Government salt.            | Excise salt. | Imported salt. | Total.     |
|           | 2                                 | 3            | 4              | 5             | 6                | 7            | 8              | 9          | 10                          | 11           | 12             | 13         |
| 1         |                                   |              |                |               |                  |              |                |            |                             |              |                |            |
| 1901-1902 | 3,597,000                         | 4,742,227    | ..             | 8,339,227     | 3,102,711        | 6,618,594    | 1,526,630      | 11,247,935 | 6,699,711                   | 11,360,821   | 1,526,630      | 19,587,162 |
| 1902-1903 | (a) 3,607,463                     | 5,060,627    | ..             | (a) 8,668,090 | 3,907,604        | 5,818,737    | 1,412,554      | 11,168,895 | 7,516,067                   | 10,909,364   | 1,412,554      | 19,836,985 |
| 1903-1904 | 4,565,327                         | 4,903,568    | ..             | 9,468,895     | 2,557,268        | 4,370,968    | 1,158,551      | 8,086,787  | 7,152,595                   | 9,274,536    | 1,158,551      | 17,585,682 |
| 1904-1905 | 3,076,243                         | 3,147,625    | ..             | 6,223,868     | 3,453,598        | 6,819,031    | 1,483,183      | 11,756,812 | 6,529,841                   | 9,966,656    | 1,483,183      | 17,979,680 |
| 1905-1906 | 2,387,452                         | 4,054,703    | ..             | 6,442,155     | 4,256,628        | 6,391,199    | 1,250,314      | 11,898,111 | 6,644,080                   | 10,445,902   | 1,250,314      | 18,340,296 |

(a) Revised figures.

(b) 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.

(c) Includes 157,019 maunds destroyed, 800 maunds issued to Messrs. Wilson & Co. for use in their tannery at Tangal, 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, 13 maunds short-shipped on which duty and cess were recovered and 1 maund issued as sample.

(d) 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 Sevadanthi Extension to the Morekolam fish-curing yard at the close of the year and 6,000 maunds sent to the Travancore State.

(e) 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.

(f) Includes 17,984 maunds destroyed, 1,800 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 300 maunds to Messrs. Parry & Co. for use in their chemical works at Rantipettai, and 3,600 maunds sent to the Travancore State.

(g) Includes 123,322 maunds exported by the Ceylon Government. (h) Includes 143,736 maunds exported by the Ceylon Government. (i) Includes 40,500 maunds exported by the Ceylon Government. *Note.*—Figures in columns 8, 9, 12, 13, 14 and 19 include duty-paid salt imported by rail from Bombay and Goa.

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

STATEMENT showing duty-paid and duty-bearing salt imported by sea and by land  
in the Madras Presidency in 1905-1906.

| 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                         |
| <i>Duty-paid imports (by sea).</i>     |                                        |                                 |                  |                         |                     |          |                           |
|                                        |                                        | I. MDS.                         | I. MDS.          | I. MDS.                 | I. MDS.             |          | I. MDS.                   |
| Chicacole                              | Bimlipatam                             | 22                              | ..               | 22                      | ..                  | ..       | 22                        |
| Chingleput                             | Madras                                 | 35                              | (e) 2            | 37                      | ..                  | ..       | 37                        |
| Cuddalore                              | Cuddalore                              | 4                               | ..               | 4                       | ..                  | ..       | 4                         |
| Negapatam                              | Negapatam                              | 14                              | ..               | 14                      | 1                   | 7.14     | 13                        |
| Tinnevely                              | Tuticorin                              | 17                              | ..               | 17                      | ..                  | ..       | 17                        |
| <i>Duty-paid imports (by rail).</i>    |                                        |                                 |                  |                         |                     |          |                           |
|                                        |                                        | I. MDS.                         | I. MDS.          | I. MDS.                 | I. MDS.             |          | I. MDS.                   |
| Calicut                                | Baindur (South Canara district).       | 6,323                           | ..               | 6,323                   | 13                  | -20      | 6,310                     |
|                                        | Coondapoor do.                         | 21,972                          | ..               | 21,972                  | 215                 | -97      | 21,757                    |
|                                        | Hangarkotta do.                        | 41,071                          | ..               | 41,071                  | 551                 | 1.34     | 40,520                    |
|                                        | Malpe do.                              | 4,546                           | ..               | 4,546                   | 113                 | 2.48     | 4,433                     |
|                                        | Mulki do.                              | ..                              | ..               | ..                      | ..                  | ..       | ..                        |
|                                        | Mangalore do.                          | 152,194                         | ..               | 152,194                 | 2,836               | 1.86     | 149,358                   |
|                                        | Azhikal (Malabar district) do.         | 15                              | ..               | 15                      | 8                   | 53.3     | 7                         |
|                                        | Cannanore do.                          | 87,079                          | ..               | 87,079                  | 1,464               | 1.68     | 85,615                    |
|                                        | Tellicherry do.                        | 73,627                          | ..               | 73,627                  | 798                 | 1.08     | 72,829                    |
|                                        | Badagara do.                           | 44,945                          | ..               | 44,945                  | 445                 | .99      | 44,500                    |
|                                        | Quilandi do.                           | 4,680                           | ..               | 4,680                   | 45                  | .96      | 4,635                     |
|                                        | Calicut do.                            | 336,355                         | ..               | 336,355                 | 5,283               | 1.57     | 331,072                   |
|                                        | Beypore do.                            | 37,410                          | ..               | 37,410                  | 432                 | 1.15     | 36,978                    |
|                                        | Ponnani do.                            | 267,523                         | ..               | 267,523                 | 3,625               | 1.35     | 263,898                   |
|                                        | Cochin do.                             | 1,349                           | ..               | 1,349                   | 32                  | 2.37     | 1,317                     |
|                                        | Total                                  | 1,079,089                       | ..               | 1,079,089               | 15,860              | 1.46     | 1,063,229                 |
|                                        | Total duty-paid                        | 1,079,181                       | 2                | 1,079,183               | 15,861              | 1.46     | (b) 1,063,322             |
| <i>Duty-bearing imports (by sea).</i>  |                                        |                                 |                  |                         |                     |          |                           |
|                                        |                                        | I. MDS.                         | I. MDS.          | I. MDS.                 | I. MDS.             |          | I. MDS.                   |
|                                        | Duty-paid imports from Bombay and Goa. | ..                              | ..               | ..                      | ..                  | ..       | 184,145                   |
| <i>Duty-bearing imports (by land).</i> |                                        |                                 |                  |                         |                     |          |                           |
|                                        |                                        | I. MDS.                         | I. MDS.          | I. MDS.                 | I. MDS.             |          | I. MDS.                   |
| Chicacole                              | Visagapatam                            | 7                               | 7                | 7                       | ..                  | ..       | 7                         |
| Chingleput                             | Madras                                 | ..                              | 2,705            | 2,705                   | ..                  | ..       | 2,705                     |
| Negapatam                              | Negapatam                              | 3                               | 3                | 3                       | ..                  | ..       | 3                         |
| Tinnevely                              | Tuticorin                              | 17                              | 17               | 17                      | ..                  | ..       | 17                        |
|                                        | Mangalore (South Canara district).     | 9                               | 9                | 9                       | ..                  | ..       | 9                         |
| Calicut                                | Tellicherry (Malabar district)         | 7                               | 7                | 7                       | ..                  | ..       | 7                         |
|                                        | Calicut do.                            | 9                               | 9                | 9                       | ..                  | ..       | 9                         |
|                                        | Cochin do.                             | 14                              | 14               | 14                      | ..                  | ..       | 14                        |
|                                        | Total                                  | ..                              | (a) 2,771        | 2,771                   | ..                  | ..       | (b) 2,771                 |
| <i>Duty-bearing imports (by land).</i> |                                        |                                 |                  |                         |                     |          |                           |
|                                        |                                        | I. MDS.                         | I. MDS.          | I. MDS.                 | I. MDS.             |          | I. MDS.                   |
| Cuddalore                              | ..                                     | ..                              | ..               | ..                      | ..                  | ..       | 1                         |
| Calicut                                | ..                                     | ..                              | ..               | ..                      | ..                  | ..       | 75                        |
|                                        | Total                                  | ..                              | ..               | ..                      | ..                  | ..       | 76                        |
|                                        | Grand Total                            | 1,079,181                       | 2,773            | 1,081,954               | 15,861              | ..       | 1,260,314                 |

(a) From the United Kingdom.

(b) Includes 4,848 maunds being the excess found in consignments of duty paid salt imported from Bombay and

(c) Excludes .. on which duty was collected in this Presidency.

(e) From Calcutta.

## APPENDIX E

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

| Sub-Division. | Excise factory.    | Under 1 anna. |           | From 1 anna to 1 anna 11 pies. |             | From 2 annas to 2 annas 11 pies. |               | From 3 annas to 3 annas 11 pies. |              | From 4 annas to 4 annas 11 pies. |             |
|---------------|--------------------|---------------|-----------|--------------------------------|-------------|----------------------------------|---------------|----------------------------------|--------------|----------------------------------|-------------|
|               |                    | I. Mds.       | Amount.   | I. Mds.                        | Amount.     | I. Mds.                          | Amount.       | I. Mds.                          | Amount.      | I. Mds.                          | Amount.     |
| 1             | 2                  | 3             | 4         | 5                              | 6           | 7                                | 8             | 9                                | 10           | 11                               | 12          |
| Chittoor.     | Naupada ..         | ..            | RS. A. P. | 280                            | 30 10 0     | 1,469                            | 228 3 4       | 24,325                           | 4,822 2 0    | 28,427                           | 7,266 14 2  |
|               | Kuppili ..         | ..            | ..        | ..                             | ..          | ..                               | ..            | 652                              | 142 10 0     | 10,198                           | 2,868 3 0   |
|               | Konada ..          | ..            | ..        | ..                             | ..          | ..                               | ..            | ..                               | 696          | 195 1 4                          | ..          |
|               | Bimalipatam ..     | ..            | ..        | ..                             | ..          | ..                               | ..            | ..                               | ..           | ..                               | ..          |
|               | Karasa ..          | 5             | 0 3 9     | 2,787                          | 299 9 4     | 9,803                            | 1,254 15 11   | 22,183                           | 4,227 10 9   | 16,902                           | 4,263 5 2   |
|               | Total ..           | 5             | 0 3 9     | 3,067                          | 330 3 4     | 11,272                           | 1,483 3 3     | 47,160                           | 9,192 6 9    | 56,223                           | 14,593 7 8  |
| Cuddalore.    | Penuguduru ..      | ..            | ..        | ..                             | ..          | 22,147                           | 3,422 15 6    | 91,687                           | 17,713 7 6   | 213,778                          | 54,088 10 4 |
|               | Jagannaikpur ..    | ..            | ..        | ..                             | ..          | ..                               | ..            | 1,276                            | 239 4 0      | 13,542                           | 3,584 1 3   |
|               | Mogalturru ..      | ..            | ..        | ..                             | ..          | ..                               | ..            | ..                               | 392          | 98 0 0                           | ..          |
|               | Total ..           | ..            | ..        | ..                             | ..          | 22,147                           | 3,422 15 6    | 92,963                           | 17,952 11 6  | 227,712                          | 57,770 11 7 |
| Madrasi.      | Manginapudi ..     | ..            | ..        | 11,592                         | 1,201 14 6  | 172,598                          | 21,769 8 0    | ..                               | ..           | 2,414                            | 603 8 0     |
|               | Nizampatam ..      | ..            | ..        | ..                             | ..          | 504                              | 78 12 0       | 99,792                           | 20,586 2 6   | ..                               | ..          |
|               | Total ..           | ..            | ..        | 11,592                         | 1,201 14 6  | 173,102                          | 21,848 4 0    | 99,792                           | 20,586 2 6   | 2,414                            | 603 8 0     |
| Nellore.      | Kanuparti ..       | 131           | 4 4 0     | ..                             | ..          | 13,603                           | 2,125 7 6     | 27,736                           | 5,200 8 0    | ..                               | ..          |
|               | Pakala ..          | 528           | 16 8 0    | ..                             | ..          | 403,612                          | 79,613 11 10  | 13,614                           | 3,411 13 8   | ..                               | ..          |
|               | Isakapalle ..      | ..            | ..        | 11,750                         | 1,031 0 4   | 63,766                           | 8,703 9 6     | 38,754                           | 7,278 13 0   | ..                               | ..          |
|               | Krishnapatnam ..   | 6,170         | 216 9 4   | 69,286                         | 5,777 10 10 | 535,733                          | 69,793 7 8    | 5,252                            | 984 12 0     | ..                               | ..          |
|               | Tada ..            | ..            | ..        | 180                            | 17 8 0      | 89,504                           | 11,710 12 0   | 59,704                           | 11,491 13 0  | 6,446                            | 1,643 1 0   |
|               | Total ..           | 6,829         | 237 5 4   | 81,216                         | 6,826 3 2   | 702,606                          | 92,333 4 8    | 535,058                          | 104,469 9 10 | 20,060                           | 5,054 14 8  |
| Chingleput.   | Vallur ..          | ..            | ..        | ..                             | ..          | 1,250                            | 200 12 6      | 5,222                            | 979 2 0      | ..                               | ..          |
|               | Vadasamanjeri ..   | ..            | ..        | ..                             | ..          | 5,312                            | 996 0 0       | ..                               | ..           | ..                               | ..          |
|               | Covelong ..        | ..            | ..        | 76                             | 7 2 0       | 32,152                           | 4,189 15 0    | 73,772                           | 13,832 4 0   | ..                               | ..          |
|               | Cheyur ..          | ..            | ..        | ..                             | ..          | 50,680                           | 4,081 14 6    | 20,941                           | 4,813 14 6   | 43,153                           | 11,534 2 6  |
|               | Chunampet ..       | ..            | ..        | 376                            | 35 4 0      | 16,834                           | 2,577 0 8     | 73,944                           | 14,277 9 4   | 106,684                          | 29,432 2 0  |
|               | Total ..           | ..            | ..        | 452                            | 42 6 0      | 100,916                          | 15,558 7 2    | 179,191                          | 34,166 13 10 | 149,837                          | 40,966 4 6  |
| Cuddalore.    | Merkanam ..        | ..            | ..        | ..                             | ..          | 11,280                           | 1,598 13 0    | 114,797                          | 23,096 9 0   | 76,203                           | 19,681 2 4  |
|               | Cuddalore ..       | ..            | ..        | ..                             | ..          | 376                              | 58 12 0       | 7,540                            | 1,625 3 0    | 26,498                           | 7,275 6 0   |
|               | Kudikkadu ..       | ..            | ..        | ..                             | ..          | 104                              | 19 8 0        | 9,480                            | 2,465 5 0    | ..                               | ..          |
|               | Manambadi ..       | ..            | ..        | ..                             | ..          | ..                               | ..            | ..                               | ..           | ..                               | ..          |
|               | Neidavasal ..      | ..            | ..        | 21                             | 2 4 0       | 2,302                            | 346 10 0      | 41,968                           | 8,293 6 0    | 60,230                           | 15,608 4 6  |
|               | Total ..           | ..            | ..        | 24                             | 2 4 0       | 1,122                            | 147 7 0       | 17,952                           | 3,377 6 0    | 22,758                           | 5,689 8 0   |
| Negapatam.    | Negapatam ..       | ..            | ..        | ..                             | ..          | 102,776                          | 14,335 12 0   | ..                               | ..           | 228,818                          | 57,204 0 0  |
|               | Vedarananiyam ..   | ..            | ..        | ..                             | ..          | ..                               | ..            | ..                               | ..           | ..                               | ..          |
|               | Thambikkannalla .. | ..            | ..        | ..                             | ..          | 1,194                            | 181 9 0       | 37,602                           | 7,112 7 0    | 33,588                           | 8,397 0 0   |
|               | Vankottai ..       | 1,925         | 38 8 0    | ..                             | ..          | 1,718                            | 214 12 0      | 33,952                           | 6,375 6 0    | 42,823                           | 10,705 12 0 |
|               | Adirampatnam ..    | ..            | ..        | ..                             | ..          | ..                               | ..            | 7,202                            | 1,488 2 0    | 35,084                           | 9,668 3 0   |
|               | Total ..           | 1,925         | 38 8 0    | ..                             | ..          | 108,693                          | 15,210 15 6   | 124,974                          | 24,257 3 0   | 356,191                          | 89,996 8 0  |
| Tinnevely.    | Morekolam ..       | ..            | ..        | 2,741                          | 263 6 6     | 2,529                            | 372 0 10      | 16,836                           | 3,435 13 6   | 5,210                            | 1,304 9     |
|               | Mutturagunda ..    | ..            | ..        | ..                             | ..          | 84                               | 13 2 0        | 14,738                           | 2,766 12 0   | 68,012                           | 17,003 0    |
|               | Arasadi ..         | ..            | ..        | 100                            | 9 6 0       | 2,526                            | 340 0 6       | 1,590                            | 327 3 0      | 74,710                           | 19,293 6    |
|               | Karapad ..         | ..            | ..        | 774                            | 72 9 0      | 3,858                            | 509 2 0       | 7,914                            | 1,593 10 0   | 54,794                           | 14,179 13   |
|               | Levingepuram ..    | ..            | ..        | ..                             | ..          | 3,202                            | 508 4 6       | 6,060                            | 1,255 9 6    | 182,023                          | 47,960 8    |
|               | Total ..           | ..            | ..        | 2,033                          | 212 15 0    | 9,538                            | 1,315 2 2     | 15,968                           | 3,305 14 6   | 238,739                          | 63,032 14   |
| Tinnevely.    | Kayalpatnam ..     | ..            | ..        | 100                            | 6 4 0       | 170,891                          | 21,374 14 0   | 15,574                           | 2,949 3 0    | 2,280                            | 570 0       |
|               | Arumuganeri ..     | ..            | ..        | ..                             | ..          | 280,062                          | 35,067 12 0   | 34,768                           | 6,519 0 0    | ..                               | ..          |
|               | Keranur ..         | 884           | 13 13 0   | 482                            | 52 11 6     | 202,603                          | 25,334 1 6    | 5,268                            | 987 12 0     | ..                               | ..          |
|               | Kulasakurapat ..   | ..            | ..        | ..                             | ..          | 11,860                           | 2,038 7 0     | ..                               | ..           | 1,160                            | 290 0       |
|               | Kuttanguli ..      | ..            | ..        | ..                             | ..          | ..                               | ..            | 1,904                            | 434 12 10    | 12,734                           | 3,444 0     |
|               | Total ..           | 884           | 13 13 0   | 6,235                          | 617 4 0     | 687,123                          | 86,812 14 6   | 120,620                          | 23,575 10 4  | 639,662                          | 1,67,078 3  |
|               | Grand total ..     | 9,643         | 289 14 1  | 102,586                        | 9,020 3 0   | 1,820,939                        | 2,38,821 10 7 | 1,382,119                        | 2,70,612 9 9 | 1,647,566                        | 426,858 4   |

(a) Excludes 16,236 mounds of salt for which prices have  
 (b) Do. 89,832 do. do.  
 (c) Do. 13,310 do. do.  
 (d) Do. 190 do. do.

(vide paragraph 29).

Presidency of Madras and the wholesale prices realized for it by licensees in 1905-1906.

| From 5 annas to 5 annas 11 pies. |                      |         |                       | From 6 annas to 6 annas 11 pies. |                      |         |                      | From 7 annas to 7 annas 11 pies. |                     |             |                       | From 8 annas to 8 annas 11 pies. |        |         |  | From 9 annas and upwards. |  |         |  | Total.  |  |         |  | Average, 1905-1906. |  | Average, 1904-1905. |  |
|----------------------------------|----------------------|---------|-----------------------|----------------------------------|----------------------|---------|----------------------|----------------------------------|---------------------|-------------|-----------------------|----------------------------------|--------|---------|--|---------------------------|--|---------|--|---------|--|---------|--|---------------------|--|---------------------|--|
| I. Mds.                          |                      | Amount. |                       | I. Mds.                          |                      | Amount. |                      | I. Mds.                          |                     | Amount.     |                       | I. Mds.                          |        | Amount. |  | I. Mds.                   |  | Amount. |  | I. Mds. |  | Amount. |  |                     |  |                     |  |
| 13                               |                      | 14      |                       | 15                               |                      | 16      |                      | 17                               |                     | 18          |                       | 19                               |        | 20      |  | 21                        |  | 22      |  | 23      |  | 24      |  | 25                  |  | 26                  |  |
| 14,044                           | RS. A. P. 4,446 11 8 | 36,360  | RS. A. P. 14,165 15 4 | 20,310                           | RS. A. P. 9,317 9 10 | 80,775  | RS. A. P. 41,886 7 6 | 7,094                            | RS. A. P. 4,010 2 8 | (a) 213,084 | RS. A. P. 86,174 12 6 | 6 6                              | 2 7 2  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 15,684                           | 5,554 12 0           | 729     | 292 5 9               | 3,102                            | 1,486 6 0            | 19,136  | 9,880 5 10           | 13,745                           | 10,558 8 0          | 52,397      | 27,872 5 7            | 8 6                              | 4 9 7  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 7,096                            | 2,428 15 0           | 4,096   | 1,587 12 0            | 748                              | 327 4 0              | 3,072   | 1,616 13 0           | 18,596                           | 11,762 7 8          | 44,458      | 20,734 0 8            | 7 5                              | 3 11 1 |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 23,749                           | 7,573 8 8            | 5,761   | 2,245 6 0             | 6,609                            | 3,109 11 10          | 13,314  | 6,987 1 8            | 31,849                           | 21,526 11 11        | 81,978      | 41,637 9 5            | 8 1                              | 4 6 2  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 12,937                           | 4,317 6 9            | 25,481  | 9,582 4 5             | 8,289                            | 3,651 2 6            | 45,607  | 22,946 4 8           | 87,229                           | 57,850 14 4         | (b) 231,223 | 1,08,393 13 7         | 7 7                              | 3 0 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 73,510                           | 24,321 6 1           | 72,427  | 27,873 11 6           | 39,058                           | 17,892 2 2           | 161,904 | 83,317 0 8           | 158,514                          | 1,05,308 12 7       | 623,140     | 2,84,812 9 9          | 7 3                              | 3 2 5  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 195,118                          | 61,139 6 0           | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 522,730     | 1,36,364 7 4          | 4 4                              | 2 9 3  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 33,410                           | 10,799 0 0           | 4,760   | 1,785 0 0             | 1,100                            | 481 4 0              | ..      | ..                   | ..                               | ..                  | (c) 54,088  | 16,888 9 3            | 5 0                              | 3 11 8 |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 76,089                           | 23,777 13 0          | 3,364   | 1,261 8 0             | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 79,845      | 25,137 5 0            | 5 0                              | 4 8 3  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 304,617                          | 95,716 3 0           | 8,124   | 3,046 8 0             | 1,100                            | 481 4 0              | ..      | ..                   | ..                               | ..                  | 656,663     | 1,78,390 5 7          | 4 4                              | 3 1 7  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 10,952                           | 3,764 12 0           | 180     | 67 8 0                | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 197,736     | 27,407 2 6            | 2 2                              | 3 1 8  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 100,296     | 20,664 14 6           | 3 3                              | 3 5 5  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 10,952                           | 3,764 12 0           | 180     | 67 8 0                | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 298,032     | 48,072 1 0            | 2 7                              | 3 2 7  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 41,470      | 7,330 3 6             | 2 9                              | 2 8 6  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 417,754     | 82,942 1 6            | 3 2                              | 3 4 5  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 114,270     | 17,018 6 10           | 2 4                              | 2 2 7  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 616,441     | 76,772 7 10           | 1 11                             | 1 11 9 |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 155,834     | 24,368 2 0            | 2 6                              | 2 8 8  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 1,345,769   | 2,08,921 5 8          | 2 5                              | 2 6 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 6,472       | 1,179 14 6            | 2 11                             | 3 0 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 5,312       | 996 0 3               | 0 0                              | 3 0 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 35,702                           | 11,162 12 0          | 183     | 70 8 0                | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | (d) 106,000 | 18,029 5 0            | 2 8                              | 2 9 4  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 150,664     | 35,440 0 3            | 9 2                              | 4 1 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 197,838     | 46,322 0 3            | 9 0                              | 3 3 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 35,702                           | 11,162 12 0          | 188     | 70 8 0                | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 466,286     | 1,01,967 3 6          | 3 6                              | 3 5 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 2,876                            | 898 12 0             | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 205,156     | 45,275 4 4            | 3 6                              | 3 10 0 |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 21,042                           | 6,735 9 0            | 13,784  | 5,181 1 6             | 328                              | 143 8 0              | ..      | ..                   | ..                               | ..                  | 69,566      | 21,019 7 6            | 4 10                             | 6 2 5  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 92                               | 28 12 0              | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 9,676       | 2,513 9 0             | 4 1                              | 4 6 0  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 7,722                            | 2,582 10 0           | ..      | ..                    | 8,494                            | 3,716 2 0            | 13,156  | 6,578 0 0            | 895                              | 559 6 0             | 30,567      | 13,511 2 0            | 7 0                              | 7 0 9  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 1,720                            | 537 8 0              | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 106,244     | 24,788 0 6            | 3 8                              | 4 2 6  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 4,604                            | 1,444 0 0            | 16,444  | 6,166 8 0             | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 62,880      | 16,824 13 0           | 4 3                              | 5 9 5  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 88,056                           | 12,227 3 0           | 30,228  | 11,347 9 6            | 8,822                            | 3,559 10 0           | 13,156  | 6,578 0 0            | 895                              | 559 6 0             | 484,089     | 1,23,932 4 4          | 4 1                              | 4 7 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 228,816     | 57,204 0 0            | 4 0                              | 4 0 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 102,776     | 14,335 12 0           | 2 2                              | 2 7 7  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 72,384      | 15,691 0 0            | 3 5                              | 4 5 8  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 80,418      | 17,334 6 0            | 3 5                              | 4 9 8  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 20,965                           | 6,736 3 0            | 2,366   | 889 8 6               | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 65,617      | 18,782 1 0            | 4 7                              | 4 8 4  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 65,103      | 13,781 11 9           | 3 8                              | 3 9 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 20,965                           | 6,736 3 0            | 2,366   | 889 8 6               | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 615,114     | 1,37,128 14 9         | 3 6                              | 3 11 1 |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 27,316      | 5,375 13 10           | 3 1                              | 3 10 9 |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 192                              | 60 0 0               | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 83,026      | 19,842 14 6           | 3 9                              | 3 8 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 2,474                            | 794 6 0              | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 81,400      | 20,764 5 6            | 4 1                              | 4 1 2  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 8,204                            | 2,692 0 6            | 1,380   | 517 8 0               | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 76,894      | 19,564 11 0           | 4 0                              | 4 0 8  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 12,880                           | 4,204 14 0           | 3,440   | 1,290 0 0             | 1,156                            | 505 12 0             | ..      | ..                   | ..                               | ..                  | 208,761     | 55,725 0 4            | 3 8                              | 4 4 3  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 17,972                           | 5,757 15 6           | 5,178   | 2,058 7 0             | 3,112                            | 1,361 8 0            | ..      | ..                   | ..                               | ..                  | 292,545     | 77,044 12 11          | 4 2                              | 4 4 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 188,845     | 24,900 5 0            | 2 1                              | 2 0 2  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 314,330     | 41,526 12 0           | 2 1                              | 2 1 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 209,237     | 26,385 6 0            | 2 0                              | 2 0 4  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 13,020      | 2,328 7 0             | 2 10                             | 3 2 9  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| ..                               | ..                   | ..      | ..                    | ..                               | ..                   | ..      | ..                   | ..                               | ..                  | 14,638      | 3,878 13 0            | 4 2                              | 4 0 4  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 41,722                           | 13,509 4 0           | 9,998   | 3,865 15 0            | 4,268                            | 1,867 4 0            | ..      | ..                   | ..                               | ..                  | 1,510,512   | 2,97,340 4 3          | 3 1                              | 3 2 1  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |
| 525,524                          | 1,67,437 11 1        | 123,511 | 47,161 4 6            | 53,248                           | 24,100 4 2           | 175,069 | 89,895 0 8           | 150,409                          | 1,06,368 2 7        | 5,999,605   | 13,80,565 0 10        | 3 8                              | 3 3 5  |         |  |                           |  |         |  |         |  |         |  |                     |  |                     |  |

APPENDIX F (*vide* paragraph 30).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1905-1906.

| Government Factories and Extensions. | Year.                                  | Maximum.                         | Minimum.                    | Average.                        |
|--------------------------------------|----------------------------------------|----------------------------------|-----------------------------|---------------------------------|
| 1                                    | 2                                      | 3                                | 4                           | 5                               |
| Ganjám .. .. .                       | 1905-1906 .. .. .<br>1904-1905 .. .. . | RS. A. P.<br>(a) 0 12 3<br>0 3 0 | RS. A. P.<br>0 3 0<br>0 3 0 | RS. A. P.<br>0 4 9.1<br>0 3 0.0 |
| Surlá .. .. .                        | 1905-1906 .. .. .<br>1904-1905 .. .. . | (a) 1 1 0<br>0 3 0               | 0 3 0<br>0 3 0              | 0 5 5.5<br>0 3 0.0              |
| Calingapatam .. .. .                 | 1905-1906 .. .. .<br>1904-1905 .. .. . | (a) 1 2 0<br>0 3 0               | 0 3 0<br>0 3 0              | 0 5 10.2<br>0 3 0.0             |
| Karasa .. .. .                       | 1905-1906 .. .. .<br>1904-1905 .. .. . | (a) 0 11 0<br>0 3 0              | 0 3 0<br>0 2 0              | 0 4 4.5<br>0 2 7.3              |
| Balaohervu .. .. .                   | 1905-1906 .. .. .<br>1904-1905 .. .. . | (a) 0 15 3<br>0 3 0              | 0 3 0<br>0 3 0              | 0 5 8.7<br>0 3 0.0              |
| Polavaram .. .. .                    | 1905-1906 .. .. .<br>1904-1905 .. .. . | (a) 1 2 9<br>0 3 0               | 0 3 0<br>0 3 0              | 0 5 7.3<br>0 2 0.0              |
| Penugudura .. .. .                   | 1905-1906 .. .. .<br>1904-1905 .. .. . | (a) 0 5 3<br>0 3 0               | (b) 0 2 6<br>0 1 0          | 0 3 4.7<br>0 2 11.8             |
| Pandraka .. .. .                     | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 2 0<br>0 2 0                   | 0 2 0<br>0 2 0              | 0 2 0.0<br>0 2 0.0              |
| Chinna Ganjám .. .. .                | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | 0 3 0<br>0 3 0              | 0 3 0.0<br>0 3 0.0              |
| Kanuparti .. .. .                    | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | (c) 0 2 6<br>0 2 0          | 0 2 8.7<br>0 2 2.5              |
| Krishnapatnam .. .. .                | 1905-1906 .. .. .<br>1904-1905 .. .. . | (d) 0 2 6<br>0 3 0               | (d) 0 2 0<br>0 1 6          | 0 2 0.9<br>0 2 7.1              |
| Dugarazpatnam .. .. .                | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | 0 3 0<br>0 3 0              | 0 3 0.0<br>0 3 0.0              |
| Madras Depot .. .. .                 | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 2 0<br>0 3 0                   | (e) 0 2 0<br>0 2 0          | 0 2 11.9<br>0 2 11.9            |
| Karambalam .. .. .                   | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | 0 3 0<br>0 3 0              | 0 3 0.0<br>0 3 0.0              |
| Adirampatnam .. .. .                 | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | 0 3 0<br>0 3 0              | 0 3 0.0<br>0 3 0.0              |
| Kattumavadi .. .. .                  | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | 0 3 0<br>0 3 0              | 0 3 0.0<br>0 3 0.0              |
| Munaktudi .. .. .                    | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 3 0<br>0 3 0                   | 0 3 0<br>0 3 0              | 0 3 0.0<br>0 3 0.0              |
| Sevandakulam .. .. .                 | 1905-1906 .. .. .<br>1904-1905 .. .. . | 0 4 0<br>0 4 0                   | (e) 0 4 0<br>0 4 0          | 0 4 0.0<br>0 4 0.0              |

(a) Price realized at the auction sale ordered in G.O., No. 949, Revenue, dated 29th September 1905.

(b) Price charged for the Government Salt of 1902 (*vide* G.O., Mis. No. 321, Revenue, dated 7th March 1905).

(c) Price charged with reference to G.O., No. 891, Revenue, dated 18th September 1905.

(d) Prices charged for the Government Salt of 1900 (*vide* G.O., Mis. Nos. 355 and 1411, Revenue, dated 14th March 1905 and 29th September 1905, respectively).

(e) Price charged for the salt supplied to the Jail Department at market rates.

APPENDIX G (*vide* paragraph 31).

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 1905-1906.

| Districts.                             | 1903-1904.   | 1904-1905.   | 1905-1906.   |
|----------------------------------------|--------------|--------------|--------------|
| 1                                      | 2            | 3            | 4            |
| 1. Ganjám *                            | 16.9         | 16.2         | 17.8         |
| 2. Vizagapatam .. .. .                 | 15.6         | 14.9         | 16.7         |
| 3. Gódvári .. .. .                     | 15.4         | 15.6         | 19.7         |
| 4. Kistna .. .. .                      | 15.6         | 15.8         | 19.9         |
| 5. Guntár .. .. .                      | ..           | 15.9         | 18.2         |
| 6. Kurnool .. .. .                     | 11.0         | 10.9         | 13.5         |
| 7. Bellary .. .. .                     | 13.2         | 12.1         | 15.2         |
| 8. Anantapur .. .. .                   | 13.7         | 13.8         | 17.7         |
| 9. Cuddapah .. .. .                    | 14.0         | 13.2         | 16.5         |
| 10. Nellore .. .. .                    | 16.2         | 16.2         | 20.9         |
| 11. Madras .. .. .                     | 15.6         | 15.5         | 20.4         |
| 12. Chingleput .. .. .                 | 15.6         | 16.1         | 21.4         |
| 13. South Arcot .. .. .                | 15.0         | 13.6         | 17.3         |
| 14. North Arcot .. .. .                | 14.0         | 13.6         | 17.2         |
| 15. Salem .. .. .                      | 12.7         | 12.2         | 14.9         |
| 16. Coimbatore .. .. .                 | 11.5         | 11.9         | 15.1         |
| 17. Trichinopoly .. .. .               | 14.0         | 13.7         | 17.2         |
| 18. Tanjore { N. .. .. .<br>V. .. .. . | 16.0<br>15.9 | 14.4<br>14.9 | 18.1<br>18.3 |
| 19. Madura .. .. .                     | 16.3         | 14.2         | 16.9         |
| 20. Tinnevely .. .. .                  | 16.2         | 16.4         | 19.4         |
| 21. The Nilgiris .. .. .               | 10.2         | 9.5          | 12.4         |
| 22. Malabar .. .. .                    | 12.8         | 12.2         | 15.6         |
| 23. South Canara .. .. .               | 12.3         | 13.4         | 16.0         |

N. = Negapatam salt.

V. = Védaranniyam salt.

• The prices prevailing at Berhampur are given with reference to G.O., No. 522, Revenue, dated 11th June 1902.

APPENDIX H—PART I (*vide* paragraph 35).

ABSTRACT statement showing the salt traffic on railways in the Madras Presidency during the year 1905-1906.

| DISTRICTS SENT FROM        |                   |                   |               |               |               |                   |                              |                 |               |               |               |               |                   |                            |               |
|----------------------------|-------------------|-------------------|---------------|---------------|---------------|-------------------|------------------------------|-----------------|---------------|---------------|---------------|---------------|-------------------|----------------------------|---------------|
| Districts consigned to     | Ganjam.           | Vizaga-<br>patam. | Godavari.     | Kistna.       | Guntur.       | Nellore.          | Chingleput<br>and<br>Madras. | South<br>Arcot. | Tanjore.      | Madura.       | Tinnevelly.   | Malabar.      | Goa<br>territory. | Bombay<br>Presi-<br>dency. | Cuddapah.     |
| I                          | 2.                | 3.                | 4.            | 5.            | 6.            | 7.                | 8.                           | 9.              | 10.           | 11.           | 12.           | 13.           | 14.               | 15.                        | 16.           |
| Ganjam ..                  | I. MDS.<br>20,526 | I. MDS.<br>10,101 | I. MDS.<br>.. | I. MDS.<br>.. | I. MDS.<br>.. | I. MDS.<br>32,222 | I. MDS.<br>..                | I. MDS.<br>..   | I. MDS.<br>.. | I. MDS.<br>.. | I. MDS.<br>.. | I. MDS.<br>.. | I. MDS.<br>..     | I. MDS.<br>..              | I. MDS.<br>.. |
| Vizagapatam ..             | 1,022             | 16,078            | 164,162       | 5,756         | ..            | 188,093           | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Godavari ..                | 60                | ..                | 46,957        | 769           | 954           | 36,671            | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Kistna ..                  | ..                | ..                | 320           | ..            | 11,751        | 26,066            | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Guntur ..                  | ..                | ..                | 102           | 1,586         | 74,507        | 3,648             | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Nellore ..                 | ..                | ..                | ..            | 139           | 476           | 18,398            | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | 1,995         |
| Cuddapah ..                | ..                | ..                | ..            | ..            | ..            | 182,379           | 5,463                        | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Kurnool ..                 | ..                | ..                | ..            | ..            | 10            | 92,569            | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Bellary and Anantapur ..   | ..                | ..                | ..            | ..            | ..            | 66,342            | 39,571                       | ..              | ..            | ..            | ..            | ..            | ..                | 52,838                     | ..            |
| Chingleput and Madras ..   | ..                | ..                | ..            | ..            | ..            | 1,153             | 105,700                      | ..              | ..            | ..            | ..            | ..            | 9,226             | 121,143                    | 210           |
| North Arcot ..             | ..                | ..                | ..            | ..            | ..            | 51,265            | 315,424                      | 190             | ..            | ..            | ..            | 367           | ..                | ..                         | 60            |
| South Arcot ..             | ..                | ..                | ..            | ..            | ..            | ..                | 261,942                      | 110,081         | 576           | ..            | ..            | ..            | ..                | ..                         | ..            |
| Salem ..                   | ..                | ..                | ..            | ..            | ..            | ..                | 293,456                      | ..              | ..            | ..            | 380           | 114,960       | ..                | ..                         | ..            |
| Coimbatore ..              | ..                | ..                | ..            | ..            | ..            | ..                | 247,319                      | 382             | 380           | ..            | 27,170        | 145,854       | ..                | ..                         | ..            |
| Nilgiris.                  | ..                | ..                | ..            | ..            | ..            | 1,308             | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Tanjore ..                 | ..                | ..                | ..            | ..            | ..            | ..                | ..                           | 110             | 205,031       | 4             | 88,759        | ..            | ..                | ..                         | ..            |
| Trichinopoly ..            | ..                | ..                | ..            | ..            | ..            | ..                | ..                           | 22,132          | 106,081       | 4,462         | 246,520       | ..            | ..                | ..                         | ..            |
| Madura ..                  | ..                | ..                | ..            | ..            | ..            | ..                | ..                           | ..              | 189           | 6,143         | 495,852       | ..            | ..                | ..                         | ..            |
| Tinnevelly ..              | ..                | ..                | ..            | ..            | ..            | ..                | ..                           | ..              | ..            | 85            | 161,297       | ..            | ..                | ..                         | ..            |
| Malabar ..                 | ..                | ..                | ..            | ..            | ..            | ..                | ..                           | ..              | ..            | ..            | 197,654       | ..            | ..                | ..                         | ..            |
| Travancore ..              | ..                | ..                | ..            | ..            | ..            | ..                | 310                          | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Central Provinces ..       | 47,656            | 73,698            | 23,793        | ..            | ..            | ..                | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Orissa ..                  | 227,863           | 32,681            | 132,537       | ..            | 136,276       | 171,338           | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Nizam's Dominions ..       | ..                | ..                | 1,008         | 89,100        | 59,851        | 63,316            | 5,475                        | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Mysore Province ..         | ..                | ..                | ..            | ..            | ..            | ..                | 80,066                       | ..              | ..            | ..            | ..            | ..            | 44,884            | 443,185                    | ..            |
| Bombay Presidency ..       | 3,911             | 2,780             | ..            | ..            | ..            | ..                | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Lower Provinces of Bengal. | ..                | ..                | ..            | ..            | ..            | ..                | ..                           | ..              | ..            | ..            | ..            | ..            | ..                | ..                         | ..            |
| Total ..                   | 300,378           | 135,398           | 368,879       | 97,350        | 273,825       | 912,837           | 1,344,726                    | 132,955         | 312,257       | 10,684        | 1,014,978     | 458,775       | 55,048            | £17,166                    | 2,265         |

## APPENDIX H--PART I (vide paragraph 35)--cont.

**Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1905-1906—cont.**

| Districts consigned to        | DISTRICTS SENT FROM.—cont. |          |            |              |         |                                |               |             |                  |                    |                    |                            |           | DEDUCT SALT TRANSMITTED.                                 |                                                  |           | Balance of rail-borne salt remaining for consumption within the district. |
|-------------------------------|----------------------------|----------|------------|--------------|---------|--------------------------------|---------------|-------------|------------------|--------------------|--------------------|----------------------------|-----------|----------------------------------------------------------|--------------------------------------------------|-----------|---------------------------------------------------------------------------|
|                               | Kurnool.                   | Bellary. | Anantapur. | North Arcot. | Salem.  | Coimbatore including Nilgiris. | Trichinopoly. | Travancore. | Mysore Province. | Nizam's Dominions. | Central Provinces. | Lower Provinces of Bengal. | Total.    | Out of the districts in which there are no salt sources. | From one station to another within the district. |           |                                                                           |
|                               |                            |          |            |              |         |                                |               |             |                  |                    |                    |                            |           |                                                          |                                                  |           |                                                                           |
| 17                            | 18                         | 19       | 20         | 21           | 22      | 23                             | 24            | 25          | 26               | 27                 | 28                 | 29                         | 30        | 31                                                       | 32                                               | 33        |                                                                           |
|                               | L. MDS.                    | L. MDS.  | L. MDS.    | L. MDS.      | L. MDS. | L. MDS.                        | L. MDS.       | L. MDS.     | L. MDS.          | L. MDS.            | L. MDS.            | L. MDS.                    | L. MDS.   | L. MDS.                                                  | L. MDS.                                          | L. MDS.   |                                                                           |
| Ganjam ..                     | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 62,849    | ..                                                       | ..                                               | 62,849    |                                                                           |
| Vizagapatam ..                | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 375,111   | ..                                                       | ..                                               | 375,111   |                                                                           |
| Godavari ..                   | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 84,411    | ..                                                       | ..                                               | 84,411    |                                                                           |
| Kistna ..                     | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 38,137    | ..                                                       | ..                                               | 38,137    |                                                                           |
| Guntur ..                     | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 79,843    | ..                                                       | ..                                               | 79,843    |                                                                           |
| Nellore ..                    | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 19,013    | ..                                                       | ..                                               | 19,013    |                                                                           |
| Cuddapah ..                   | ..                         | ..       | ..         | 135          | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 189,972   | ..                                                       | 270                                              | 167,707   |                                                                           |
| Kurnool ..                    | 1,330                      | 140      | 389        | ..           | ..      | ..                             | ..            | ..          | 70               | 18                 | ..                 | ..                         | 273,610   | ..                                                       | 1,995                                            | 146,681   |                                                                           |
| Bellary and Anantapur.        | 223                        | 6,397    | 31,386     | ..           | ..      | ..                             | 24            | ..          | ..               | ..                 | ..                 | ..                         | 223       | 1,977                                                    | 1,330                                            | 233,860   |                                                                           |
| Chingotept and Madras.        | ..                         | ..       | ..         | 1,292        | ..      | ..                             | 5             | ..          | 17               | ..                 | ..                 | ..                         | 370,698   | ..                                                       | 37,783                                           | 108,150   |                                                                           |
| North Arcot ..                | ..                         | ..       | ..         | 3,445        | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 372,751   | ..                                                       | ..                                               | 365,663   |                                                                           |
| South Arcot ..                | ..                         | ..       | ..         | 141          | ..      | ..                             | 11            | ..          | ..               | ..                 | ..                 | ..                         | 401,425   | ..                                                       | ..                                               | 399,235   |                                                                           |
| Salem ..                      | ..                         | ..       | ..         | 22           | 2,148   | 380                            | ..            | ..          | ..               | ..                 | ..                 | ..                         | 433,998   | ..                                                       | 42                                               | 427,529   |                                                                           |
| Coimbatore including Nilgria. | ..                         | ..       | ..         | ..           | ..      | 5,887                          | 5,698         | ..          | ..               | ..                 | ..                 | ..                         | 289,365   | ..                                                       | 582                                              | 289,366   |                                                                           |
| Tanjore ..                    | ..                         | ..       | ..         | ..           | ..      | ..                             | 462           | ..          | ..               | ..                 | ..                 | ..                         | 387,066   | ..                                                       | ..                                               | 372,473   |                                                                           |
| Trichinopoly ..               | ..                         | ..       | ..         | ..           | 76      | 7,745                          | ..            | ..          | ..               | ..                 | ..                 | ..                         | 502,832   | ..                                                       | 6,848                                            | 502,832   |                                                                           |
| Madura ..                     | ..                         | ..       | ..         | ..           | ..      | 648                            | ..            | ..          | ..               | ..                 | ..                 | ..                         | 161,382   | ..                                                       | ..                                               | 161,382   |                                                                           |
| Tinnevely ..                  | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 198,090   | ..                                                       | ..                                               | 198,090   |                                                                           |
| Malabar ..                    | ..                         | ..       | ..         | ..           | 126     | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 36,151    | ..                                                       | ..                                               | 144,547   |                                                                           |
| Travancore ..                 | ..                         | ..       | ..         | ..           | ..      | ..                             | 36,151        | ..          | ..               | ..                 | ..                 | ..                         | 690,696   | ..                                                       | 36,151                                           | 690,696   |                                                                           |
| Central Provinces ..          | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 218,839   | ..                                                       | ..                                               | 218,839   |                                                                           |
| Orissa ..                     | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 623,475   | ..                                                       | ..                                               | 568,580   |                                                                           |
| Nizam's Dominions ..          | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 869       | ..                                                       | 18                                               | 869       |                                                                           |
| Mysore Province ..            | ..                         | ..       | ..         | ..           | 42      | ..                             | ..            | ..          | 54,808           | ..                 | ..                 | ..                         | 87        | ..                                                       | 54,808                                           | 568,580   |                                                                           |
| Bombay Presidency ..          | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | ..        | ..                                                       | ..                                               | 869       |                                                                           |
| Lower Provinces of Bengal.    | ..                         | ..       | ..         | ..           | ..      | ..                             | ..            | ..          | ..               | ..                 | ..                 | ..                         | 6,691     | ..                                                       | ..                                               | 6,691     |                                                                           |
| Total ..                      | 1,553                      | 7,442    | 32,818     | 5,035        | 2,190   | 6,469                          | 14,693        | 36,151      | 54,896           | 18                 | ..                 | ..                         | 6,198,185 | 11,637                                                   | 151,292                                          | 6,036,256 |                                                                           |

## APPENDIX H—PART II (vide paragraph 35).

## Corrected distribution statement.

| DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.    |                 |                |                 |               |            |                |                        |              |            |            |            |                                 |                  |
|------------------------------------------------------|-----------------|----------------|-----------------|---------------|------------|----------------|------------------------|--------------|------------|------------|------------|---------------------------------|------------------|
| Districts to or for which salt was sent or declared. | Ganjam.         | Vizagapatam.   | Godavari.       | Kistna.       | Guntur.    | Nellore.       | Chingleput and Madras. | South Arcot. | Tanjore.   | Madura.    | Tinnevely. | Bombay Presidency and Goa, etc. | Mysore Province. |
| 1                                                    | 2               | 3              | 4               | 5             | 6          | 7              | 8                      | 9            | 10         | 11         | 12         | 13                              | 14               |
| Ganjam ..                                            | I. MDS. 377,664 | I. MDS. 10,101 | I. MDS. 184,162 | I. MDS. 5,756 | I. MDS. .. | I. MDS. 52,222 | I. MDS. ..             | I. MDS. ..   | I. MDS. .. | I. MDS. .. | I. MDS. .. | I. MDS. ..                      | I. MDS. ..       |
| Vizagapatam ..                                       | 36,636          | 522,592        | 369,502         | 769           | 954        | 35,671         | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Godavari ..                                          | ..              | 14,011         | 89,021          | 171,730       | 45,374     | 26,066         | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Kistna ..                                            | ..              | ..             | 102             | 1,586         | 305,446    | 9,446          | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Guntur ..                                            | ..              | ..             | ..              | 189           | 9,774      | 406,874        | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Nellore ..                                           | ..              | ..             | ..              | ..            | ..         | 9,912          | 506,100                | ..           | ..         | ..         | ..         | ..                              | ..               |
| Chingleput and Madras ..                             | ..              | ..             | ..              | ..            | ..         | ..             | 286,014                | 313,926      | 734        | ..         | ..         | 2,742                           | ..               |
| South Arcot ..                                       | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | 110          | 568,385    | 5,484      | 83,759     | 4                               | ..               |
| Tanjore ..                                           | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | 299        | 276,043    | 805,745    | 16                              | ..               |
| Madura ..                                            | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | 85         | 237,083    | ..                              | ..               |
| Tinnevely ..                                         | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| South Canara ..                                      | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Malabar ..                                           | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Bellary and Anantapur ..                             | ..              | ..             | ..              | ..            | ..         | 65,342         | 310                    | ..           | ..         | ..         | ..         | ..                              | ..               |
| Cuddapah ..                                          | ..              | ..             | ..              | ..            | ..         | 197,837        | 39,571                 | ..           | ..         | ..         | ..         | 222,387                         | ..               |
| Kurnool ..                                           | ..              | ..             | ..              | ..            | 350        | 98,177         | 5,463                  | ..           | ..         | ..         | ..         | 679,835                         | ..               |
| North Arcot ..                                       | ..              | ..             | ..              | ..            | ..         | 58,619         | 339,653                | 190          | ..         | ..         | ..         | 130,369                         | 70               |
| Salem ..                                             | ..              | ..             | ..              | ..            | ..         | 79             | 283,456                | ..           | ..         | ..         | ..         | 53,776                          | ..               |
| Coimbatore including the Nilgiris ..                 | ..              | ..             | ..              | ..            | ..         | 1,308          | 247,319                | 382          | 380        | ..         | 380        | 114,960                         | 17               |
| Trichinopoly including Pudukkottai ..                | ..              | ..             | ..              | ..            | ..         | ..             | 214                    | 22,192       | 142,830    | 12,420     | 27,170     | 145,364                         | ..               |
| Travancore ..                                        | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | 246,520    | ..                              | ..               |
| Central Provinces ..                                 | 47,056          | 73,698         | 38,793          | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Orissa including the Tributary Mahals ..             | 227,863         | 32,661         | 132,637         | ..            | 126,276    | 171,338        | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Nizam's Dominions ..                                 | ..              | ..             | 1,008           | 89,100        | 64,391     | 63,316         | 5,475                  | ..           | ..         | ..         | ..         | ..                              | ..               |
| Mysore and Coorg ..                                  | ..              | ..             | ..              | ..            | ..         | ..             | 80,066                 | ..           | ..         | ..         | ..         | ..                              | ..               |
| Bombay Presidency ..                                 | ..              | ..             | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | ..         | 488,069                         | ..               |
| Lower Provinces of Bengal ..                         | 3,911           | 2,730          | ..              | ..            | ..         | ..             | ..                     | ..           | ..         | ..         | ..         | ..                              | ..               |
| Total ..                                             | 692,029         | 655,864        | 780,125         | 269,080       | 552,564    | 1,358,800      | 1,792,651              | 336,800      | 712,588    | 294,032    | 1,400,657  | 1,738,382                       | 87               |

*Guntūr to the Nizam's Dominions.*—The Railway figures are 59,851 maunds; to this are added 4,540 maunds declared for Jaggaipattē, the bulk of which must have gone by sea to the Nizam's Dominions.

*Nellore to Cuddapah.*—The Railway figures are 162,379 maunds; to this are added 27,020 and 8,438 maunds declared for Cuddapah from the Pakala and Isakapalle factories, respectively.

*Nellore to Kurnool.*—The Railway figures are 92,669 maunds; to this are added 608 maunds declared for Kurnool from the Isakapalle factory.

*Nellore to North Arcot.*—The Railway figures are 51,255 maunds; to this are added 7,364 maunds declared for North Arcot from the Isakapalle factory.

*Chingleput and Madras to North Arcot.*—The Railway figures are 315,424 maunds; to this are added 18,327 and 10,912 maunds declared for North Arcot from the Cheyur and Chunnampet factories, respectively.

*Tanjore to Madras.*—The Railway figures are 189 maunds; to this are added 70 maunds declared for Madras from the Katamavedi factory.

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

*Madras to Tanjore.*—The Railway figures are 4 maunds; to this are added 5,480 maunds declared for Tanjore from the Theethandathanam factory.

*Madras to Trichinopoly including Pudukkottai.*—The Railway figures are 4,452 maunds; to this are added 6,132 and 1,786 maunds declared for Pudukkottai from the Theethandathanam and Vattanam factories, respectively.

APPENDIX H—PART II (vide paragraph 35)—cont.  
Corrected distribution statement—cont.

| Districts to or for which salt was sent or declared—cont. | DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—cont. |            |            |              |            |                                    |               |                 |                                                                                 |                                                        | 1904-1905.                                        |                                                         |                                                   |  |
|-----------------------------------------------------------|--------------------------------------------------------|------------|------------|--------------|------------|------------------------------------|---------------|-----------------|---------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------|---------------------------------------------------|--|
|                                                           | Bellary and Anantapur.                                 | Cuddapah.  | Kurnool.   | North Arcot. | Salem.     | Coimbatore including the Nilgiris. | Trichinopoly. | Total.          | Deduct salt sent out of the districts in which there are no known salt sources. | Balance available for consumption within the district. | Resulting consumption per head of the population. | Quantity available for consumption within the district. | Resulting consumption per head of the population. |  |
|                                                           |                                                        |            |            |              |            |                                    |               |                 |                                                                                 |                                                        |                                                   |                                                         |                                                   |  |
|                                                           | 15                                                     | 16         | 17         | 18           | 19         | 20                                 | 21            | 22              | 23                                                                              | 24                                                     | 25                                                | 26                                                      | 27                                                |  |
| Ganjam .. .. .                                            | I. MDS. ..                                             | I. MDS. .. | I. MDS. .. | I. MDS. ..   | I. MDS. .. | I. MDS. ..                         | I. MDS. ..    | I. MDS. 419,987 | I. MDS. ..                                                                      | I. MDS. 419,987                                        | I.R. 17-19                                        | L. MDS. 356,049                                         | Lk. 14-57                                         |  |
| Vizagapatam ..                                            | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 916,167         | ..                                                                              | 916,167                                                | 25-69                                             | 672,967                                                 | 18-87                                             |  |
| Godavari .. ..                                            | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 420,907         | ..                                                                              | 420,907                                                | 23-95                                             | 501,903                                                 |                                                   |  |
| Kistna .. .. .                                            | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 332,191         | ..                                                                              | 332,191                                                | 15-67                                             | 339,019                                                 |                                                   |  |
| Guntur .. .. .                                            | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 316,579         | ..                                                                              | 316,579                                                | 17-47                                             | 362,951                                                 | 21-16                                             |  |
| Nellore .. .. .                                           | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 416,287         | ..                                                                              | 416,287                                                | 26-91                                             | 334,928                                                 | 21-65                                             |  |
| Chingleput and Madras                                     | ..                                                     | ..         | ..         | 1,292        | ..         | ..                                 | 5             | 519,061         | ..                                                                              | 519,061                                                | 23-44                                             | 512,177                                                 | 23-13                                             |  |
| South Arcot ..                                            | ..                                                     | ..         | ..         | 141          | ..         | ..                                 | 11            | 600,830         | ..                                                                              | 600,830                                                | 21-03                                             | 564,125                                                 | 19-75                                             |  |
| Tanjore .. .. .                                           | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | 462           | 658,216         | ..                                                                              | 658,216                                                | 24-12                                             | 630,671                                                 | 23-11                                             |  |
| Madars .. .. .                                            | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | 648           | 1,082,695       | ..                                                                              | 1,082,695                                              | 22-20                                             | 958,827                                                 | 21-07                                             |  |
| Timnevelly .. ..                                          | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 237,202         | ..                                                                              | 237,202                                                | 16-12                                             | 301,773                                                 | 21-88                                             |  |
| South Canara ..                                           | ..                                                     | ..         | ..         | ..           | ..         | 136                                | ..            | 222,387         | ..                                                                              | 222,387                                                | 17-11                                             | 787,602                                                 | 23-22                                             |  |
| Malabar .. .. .                                           | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | 24            | 580,271         | ..                                                                              | 580,271                                                | 12-33                                             | 214,422                                                 | 10-61                                             |  |
| Bellary and Anantapur                                     | 37,782                                                 | 210        | 223        | ..           | ..         | ..                                 | ..            | 273,592         | 39,760                                                                          | 238,832                                                | ..                                                | 149,015                                                 | 15-46                                             |  |
| Cuddapah .. ..                                            | 1,985                                                  | 1,985      | ..         | 135          | ..         | ..                                 | ..            | 205,430         | 3,027                                                                           | 202,403                                                | ..                                                | 139,488                                                 | 14-32                                             |  |
| Kurnool .. .. .                                           | 629                                                    | 762        | 1,330      | ..           | ..         | ..                                 | ..            | 149,924         | 5,035                                                                           | 148,371                                                | 14-80                                             | 414,923                                                 | 14-32                                             |  |
| North Arcot ..                                            | ..                                                     | 60         | ..         | 3,415        | ..         | ..                                 | ..            | 402,301         | 6,469                                                                           | 397,266                                                | 14-89                                             | 383,851                                                 | 14-61                                             |  |
| Salem .. .. .                                             | ..                                                     | ..         | ..         | 22           | 2,148      | 380                                | 5,698         | 401,425         | 6,469                                                                           | 399,255                                                | 15-20                                             | 410,891                                                 | 17-78                                             |  |
| Coimbatore including the Nilgiris                         | ..                                                     | ..         | ..         | ..           | ..         | 5,887                              | 7,745         | 433,998         | 14,593                                                                          | 427,529                                                | 18-81                                             | 394,421                                                 | ..                                                |  |
| Trichinopoly including Pudukkottai                        | ..                                                     | ..         | ..         | ..           | ..         | 76                                 | ..            | 431,997         | ..                                                                              | 417,404                                                | ..                                                | ..                                                      | ..                                                |  |
| Travancore .. ..                                          | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 144,547         | ..                                                                              | 144,547                                                | ..                                                | 374,573                                                 | ..                                                |  |
| Central Provinces ..                                      | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 690,695         | ..                                                                              | 690,695                                                | ..                                                | 746,444                                                 | ..                                                |  |
| Orissa including the Tributary Mahals                     | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 223,379         | ..                                                                              | 223,379                                                | ..                                                | 354,063                                                 | ..                                                |  |
| Nizam's Dominions ..                                      | 89                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | 668,667         | 87                                                                              | 568,580                                                | ..                                                | 606,835                                                 | ..                                                |  |
| Mysore and Coorg ..                                       | 480                                                    | ..         | ..         | ..           | 42         | ..                                 | ..            | 869             | ..                                                                              | 869                                                    | ..                                                | 31,700                                                  | ..                                                |  |
| Bombay Presidency ..                                      | 869                                                    | ..         | ..         | ..           | ..         | ..                                 | ..            | 6,691           | ..                                                                              | 6,691                                                  | ..                                                | ..                                                      | ..                                                |  |
| Lower Provinces of Bengal                                 | ..                                                     | ..         | ..         | ..           | ..         | ..                                 | ..            | ..              | ..                                                                              | ..                                                     | ..                                                | ..                                                      | ..                                                |  |
| Total .. .. .                                             | 39,750                                                 | 3,027      | 1,553      | 6,035        | 2,190      | 6,469                              | 14,593        | 10,656,285      | 72,714                                                                          | 10,583,571                                             | ..                                                | 10,737,883                                              | ..                                                |  |

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

APPENDIX I (*vide* paragraph 39).

RECEIPTS on account of Salt revenue under all heads for 1905-1906.

| Sub-divisions, etc.                   | RECEIVED FOR GOVERNMENT SALT SOLD. |              |                           |                  | Customs duty. | Excise duty.  | Miscellaneous receipts. | Total.        |
|---------------------------------------|------------------------------------|--------------|---------------------------|------------------|---------------|---------------|-------------------------|---------------|
|                                       | For Home and Inland consumption.   |              | To the French Government. | For fish-curing. |               |               |                         |               |
|                                       | Duty.                              | Cost price.  | Cost price.               | Cost price.      |               |               |                         |               |
| 1                                     | 2                                  | 3            | 4                         | 5                | 6             | 7             | 8                       | 9             |
| Chicacole .. .. .                     | RS. 15,46,240                      | RS. 1,80,169 | RS. ..                    | RS. 7,645        | RS. 11        | RS. 15,62,980 | RS. 12,749              | RS. 33,09,794 |
| Cocanada .. .. .                      | 1,68,043                           | 47,554       | 93                        | 4,436            | ..            | 10,92,442     | 4,473                   | 13,17,041     |
| Masulipatam .. ..                     | 2,76,964                           | 8,918        | ..                        | 260              | ..            | 3,45,603      | 3,747                   | 6,35,492      |
| Nellore .. .. .                       | 5,75,887                           | 84,704       | ..                        | 2,071            | ..            | 18,99,047     | 10,436                  | 25,72,145     |
| Chingleput .. ..                      | 22,26,617                          | 2,56,611     | ..                        | 1,647            | 4,055         | 8,07,510      | 17,601                  | 33,14,041     |
| Cuddalore .. .. .                     | 45,304                             | 4,088        | 8,541                     | 855              | 2             | 7,94,295      | 8,418                   | 8,61,503      |
| Arcot .. .. .                         | ..                                 | ..           | ..                        | ..               | ..            | ..            | 715                     | 715           |
| Bellary .. .. .                       | ..                                 | ..           | ..                        | ..               | ..            | ..            | 136                     | 136           |
| Negapatam .. ..                       | 1,65,750                           | 21,008       | ..                        | 2,276            | 4             | 9,91,755      | 15,751                  | 11,96,544     |
| Tinnevely .. .. .                     | 330                                | 55           | ..                        | 4,076            | 25            | 24,45,425     | 19,540                  | 24,69,451     |
| Trichinopoly .. ..                    | ..                                 | ..           | ..                        | ..               | ..            | ..            | 4,228                   | 4,228         |
| Calicut .. .. .                       | 389                                | 103          | ..                        | 97,503           | 7,635         | ..            | 2,957                   | 1,08,587      |
| Commissioner .. ..                    | ..                                 | ..           | ..                        | ..               | ..            | ..            | 41                      | 41            |
| Inspector, Central Circle Distillery. | ..                                 | ..           | ..                        | ..               | ..            | ..            | 9                       | 9             |
| Total .. { 1905-1906 ..               | 50,05,524                          | (a) 6,03,210 | 8,634                     | 1,20,769         | (c) 11,732    | 99,39,057     | 1,00,796                | 1,57,89,722   |
| { 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   |

(a) Includes cost price of 40,500 maunds exported to Ceylon.

(b) Do. of 155,958 „ „

(c) Includes Rs. 114 land customs duty.

ENCLOSURE 1 TO APPENDIX I (*vide* paragraph 41).

STATEMENT showing particulars of cash and credit collections during the year 1905-1906.

| Particulars.                                                                                                | GOVERNMENT SALT. |           |             | EXCISE SALT. |           |
|-------------------------------------------------------------------------------------------------------------|------------------|-----------|-------------|--------------|-----------|
|                                                                                                             | Quantity.        | Duty.     | Cost price. | Quantity.    | Duty.     |
| 1                                                                                                           | 2                | 3         | 4           | 5            | 6         |
|                                                                                                             | I. MDS.          | RS.       | RS.         | I. MDS.      | RS.       |
| Total sales of salt .. .. .                                                                                 | 2,726,016        | 40,89,022 | 6,03,210    | 6,149,178    | 92,23,760 |
| Deduct—Value of salt issued during the year on credit for payment of duty ..                                | 2,493,012        | 37,39,518 | ..          | 5,699,089    | 85,48,633 |
| Balance, Cash sales ..                                                                                      | 233,003          | 3,49,504  | 6,03,210    | 450,084      | 6,75,127  |
| Add—Realizations on account of salt issued on credit for payment of duty both before and during the year .. | 2,655,061        | 46,56,020 | ..          | 5,400,906    | 92,63,930 |
| Total collections ..                                                                                        | 2,888,064        | 50,05,524 | 6,03,210    | 5,850,990    | 99,39,057 |

ENCLOSURE 2 TO APPENDIX I (*vide* paragraph 42).

STATEMENT showing the quantity and value of the salt issued on credit in each Sub-division during 1905-1906.

| Sub-division.     | Government or Excise. | Quantity. | Amount.     |
|-------------------|-----------------------|-----------|-------------|
| 1                 | 2                     | 3         | 4           |
|                   |                       | 1. MDS.   | RS.         |
| Chicacole .. ..   | Government .. ..      | 487,253   | 7,30,880    |
|                   | Excise .. ..          | 662,820   | 9,94,280    |
| Cocanada .. ..    | Government .. ..      | 157,114   | 2,35,671    |
|                   | Excise .. ..          | 689,156   | 10,33,734   |
| Masulipatam .. .. | Government .. ..      | 59,509    | 89,268      |
|                   | Excise .. ..          | 281,050   | 4,21,575    |
| Nellore .. ..     | Government .. ..      | 414,984   | 6,22,476    |
|                   | Excise .. ..          | 1,281,893 | 19,22,839   |
| Chingleput .. ..  | Government .. ..      | 1,321,112 | 19,81,668   |
|                   | Excise .. ..          | 400,766   | 6,01,149    |
| Cuddalore .. ..   | Government .. ..      | 10,662    | 15,993      |
|                   | Excise .. ..          | 409,504   | 6,14,256    |
| Negapatam .. ..   | Government .. ..      | 42,378    | 63,567      |
|                   | Excise .. ..          | 534,320   | 8,01,480    |
| Tinnevely .. ..   | Government .. ..      |           |             |
|                   | Excise .. ..          | 1,439,580 | 21,59,370   |
| Total .. ..       | Government .. ..      | 2,498,012 | 37,39,518   |
|                   | Excise .. ..          | 5,699,089 | 85,48,633   |
|                   | Grand Total ..        | 8,192,101 | 1,22,88,151 |

ENCLOSURE 3 TO APPENDIX I (*vide* paragraph 44).

COMPARATIVE statement showing the net revenue of the Presidency.

| Year.        | REVENUE REALIZED IN |                       |                        |                               |                                  |             |
|--------------|---------------------|-----------------------|------------------------|-------------------------------|----------------------------------|-------------|
|              | Madras.             | Bombay.               |                        | Goa on<br>exports by<br>rail. | Orissa on<br>exports by<br>rail. | Total.      |
|              |                     | On exports by<br>sea. | On exports by<br>rail. |                               |                                  |             |
| 1            | 2                   | 3                     | 4                      | 5                             | 6                                | 7           |
|              | RS.                 | RS.                   | RS.                    | RS.                           | RS.                              | RS.         |
| 1904-1905 .. | 1,95,38,005         | (a) 26,11,741         | (b) 3,01,442           | (b) 48,968                    | (b) 6                            | 2,25,00,162 |
| 1905-1906 .. | 1,57,89,722         | (c) 15,94,983         | 2,60,871               | 15,246                        | ..                               | 1,78,60,932 |

| Year.        | DEDUCT DUTY ON EXPORTS TO                |                                                              |              |                    |                            |                 |                   | Net results. |
|--------------|------------------------------------------|--------------------------------------------------------------|--------------|--------------------|----------------------------|-----------------|-------------------|--------------|
|              | 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. |              |
|              | 8                                        | 9                                                            | 10           | 11                 | 12                         | 13              | 14                |              |
|              | RS.                                      | RS.                                                          | RS.          | RS.                | RS.                        | RS.             | RS.               | RS.          |
| 1904-1905 .. | (a) 1,24,748                             | (b) 14,08,586                                                | (b) 1,63,990 | (b) 7,03,956       | (b) 7,48,858               | (b) 1,100       | 31,51,238         | 1,93,48,324  |
| 1905-1906 .. | (d) 45,000                               | 10,46,079                                                    | 1,20,897     | 3,28,258           | 3,16,830                   | 1,308           | 17,58,357         | 1,52,02,585  |

(a) Includes duty at Rs. 1-8-0 per maund on 57 maunds.

(b) 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.

(a) Represents duty on 62,374 maunds exported to C-1--44-

|     |     |               |     |
|-----|-----|---------------|-----|
| (a) | Do. | 80,000 maunds | do. |
|-----|-----|---------------|-----|

(e) Includes 2 maunds exported from Calcutta.

APPENDIX J (*vide* paragraph 45).

Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1905-1906.

| Office.                                | Com-<br>mis-<br>sioner. | Secretary<br>to the<br>Commis-<br>sioner. | Deputy<br>Commis-<br>sioner. | Assistant<br>Commis-<br>sioner. | House-rent<br>of Assistant<br>Commissioners,<br>Inspector, Assist-<br>ant Inspectors,<br>clerks and<br>servants. | Inspectors.  | Assistant<br>Inspectors,<br>including<br>charge<br>allowance. | Sub-Inspe-<br>ctors. | Exchange<br>Compensation<br>Allowance. | Local allowance. |
|----------------------------------------|-------------------------|-------------------------------------------|------------------------------|---------------------------------|------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------|----------------------|----------------------------------------|------------------|
| 1.                                     | 2                       | 3                                         | 4                            | 5                               | 6                                                                                                                | 7            | 8                                                             | 9                    | 10                                     | 11               |
| Chitacole Sub-division                 | RS. A. P.               | RS. A. P.                                 | RS. A. P.                    | RS. A. P.                       | RS. A. P.                                                                                                        | RS. A. P.    | RS. A. P.                                                     | RS. A. P.            | RS. A. P.                              | RS. A. P.        |
| Oceanada                               | ..                      | ..                                        | ..                           | 9,027 10 6                      | 569 13 8                                                                                                         | 29,959 12 11 | 27,891 1 3                                                    | 35,201 1 1           | 820 15 8                               | 290 10 8         |
| Masulipatam                            | ..                      | ..                                        | ..                           | 8,796 12 10                     | 553 14 0                                                                                                         | 12,501 13 0  | 17,241 7 6                                                    | 28,862 6 4           | 708 9 0                                | 2,564 15 5       |
| Nellore                                | ..                      | ..                                        | ..                           | 9,646 12 3                      | 598 2 10                                                                                                         | 11,397 11 4  | 14,561 2 9                                                    | 22,116 11 8          | 131 4 0                                | ..               |
| Chingleput                             | ..                      | ..                                        | ..                           | 6,000 0 0                       | ..                                                                                                               | 18,680 14 7  | 12,462 15 10                                                  | 25,092 3 2           | 113 15 0                               | ..               |
| Cuddalore                              | ..                      | ..                                        | ..                           | 5,874 9 4                       | 134 11 3                                                                                                         | 17,414 3 1   | 13,941 6 6                                                    | 18,719 8 3           | 683 9 3                                | 1,266 8 9        |
| Arcot                                  | ..                      | ..                                        | ..                           | 7,285 1 3                       | 774 8 11                                                                                                         | 15,659 13 7  | 15,172 7 1                                                    | 25,795 2 7           | 499 4 10                               | ..               |
| Bellary                                | ..                      | ..                                        | ..                           | 8,400 0 0                       | 553 14 0                                                                                                         | 26,049 4 6   | 11,973 13 2                                                   | 39,551 14 6          | 960 0 0                                | ..               |
| Negapatam                              | ..                      | ..                                        | ..                           | 7,782 10 8                      | 553 14 0                                                                                                         | 20,046 13 0  | 3,776 11 5                                                    | 37,386 5 7           | 1,062 8 0                              | 59 12 5          |
| Tinnevely                              | ..                      | ..                                        | ..                           | 7,700 0 0                       | 189 11 7                                                                                                         | 20,576 11 6  | 21,483 14 0                                                   | 25,070 6 4           | 509 2 8                                | 325 15 10        |
| Trichinopoly                           | ..                      | ..                                        | ..                           | 7,200 0 0                       | 553 14 0                                                                                                         | 20,179 15 2  | 19,882 5 2                                                    | 28,860 6 10          | 562 8 0                                | 174 15 10        |
| Calicut                                | ..                      | ..                                        | ..                           | 6,000 0 0                       | 1,045 7 6                                                                                                        | 23,341 5 6   | 13,568 4 7                                                    | 42,184 6 7           | 807 9 0                                | 2,474 14 0       |
| Board's office                         | ..                      | ..                                        | ..                           | 6,000 0 0                       | 553 14 0                                                                                                         | 26,948 7 3   | 23,162 4 5                                                    | 59,741 13 7          | 516 3 2                                | 1,418 14 3       |
| Deputy Commissioner, Northern Division | 42,238 6 6              | 17,023 7 10                               | 54,114 3 3                   | 98,987 9 5                      | 6,351 13 9                                                                                                       | 2,63,674 9 3 | 2,20,800 3 3                                                  | 4,11,741 9 10        | 13,975 11 1                            | 11,572 5 9       |
| Deputy Commissioner, Central Division  | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Deputy Commissioner, Southern Division | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Deputy Commissioner, Abkari            | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Madras Town Circle                     | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Northern Distillery Circle             | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Central                                | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Southern                               | ..                      | ..                                        | ..                           | ..                              | ..                                                                                                               | ..           | ..                                                            | ..                   | ..                                     | ..               |
| Total                                  | 42,238 6 6              | 17,023 7 10                               | 54,114 3 3                   | 98,987 9 5                      | 6,351 13 9                                                                                                       | 2,63,674 9 3 | 2,20,800 3 3                                                  | 4,11,741 9 10        | 13,975 11 1                            | 11,572 5 9       |

APPENDIX J (*vide* paragraph 45)—*cont.*Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1905-1906—*cont.*

| Office— <i>cont.</i>                   | ESTABLISHMENT OF THE OFFICES OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS. |            |              |               | CIRCLE, FACTORY, ETC., ESTABLISHMENT. |             |           |             | TEMPORARY ESTABLISHMENT. |           |                                                                   |           |
|----------------------------------------|---------------------------------------------------------------------------------------|------------|--------------|---------------|---------------------------------------|-------------|-----------|-------------|--------------------------|-----------|-------------------------------------------------------------------|-----------|
|                                        | CLERKS.                                                                               |            | SERVANTS.    |               | CLERKS.                               |             | SERVANTS. |             | Boat estab-<br>lishment. |           | Inspectors,<br>Assistant<br>Inspectors<br>and Sub-<br>Inspectors. |           |
|                                        | 12                                                                                    | 13         | 14           | 15            | 16                                    | 17          | 18        | 19          | 20                       | 21        | 22                                                                | 23        |
| Chitacole Sub-division                 | RS. A. P.                                                                             | RS. A. P.  | RS. A. P.    | RS. A. P.     | RS. A. P.                             | RS. A. P.   | RS. A. P. | RS. A. P.   | RS. A. P.                | RS. A. P. | RS. A. P.                                                         | RS. A. P. |
| Oceanada                               | 3,292 6 7                                                                             | 645 0 9    | 15,684 11 9  | 66,231 0 7    | ..                                    | 6,557 7 4   | ..        | 639 10 11   | 8,405 9 5                | ..        | ..                                                                | ..        |
| Masulipatam                            | 2,635 14 0                                                                            | 638 7 4    | 12,645 2 5   | 38,409 6 2    | ..                                    | 1,314 4 2   | ..        | 596 8 10    | 2,763 3 4                | ..        | ..                                                                | ..        |
| Nellore                                | 2,565 9 8                                                                             | 637 8 10   | 10,935 10 10 | 37,045 13 6   | 409 7 7                               | 951 12 8    | ..        | 580 0 0     | 2,282 10 8               | ..        | ..                                                                | ..        |
| Chingleput                             | 2,473 9 7                                                                             | 647 3 7    | 7,079 10 9   | 42,299 0 10   | 134 2 7                               | 2,160 0 0   | ..        | ..          | 4,031 11 3               | ..        | ..                                                                | ..        |
| Cuddalore                              | 2,782 5 2                                                                             | 628 2 10   | 8,217 1 2    | 41,891 7 3    | ..                                    | 1,031 4 1   | ..        | ..          | 7,706 2 11               | ..        | ..                                                                | ..        |
| Arcot                                  | 2,498 15 6                                                                            | 619 2 8    | 12,103 11 7  | 51,015 11 9   | ..                                    | 976 5 0     | ..        | ..          | 2,769 10 5               | ..        | ..                                                                | ..        |
| Bellary                                | 2,289 5 5                                                                             | 649 3 8    | 14,638 4 2   | 58,970 9 11   | 414 0 0                               | ..          | ..        | ..          | 1,071 15 6               | ..        | ..                                                                | ..        |
| Tinnevely                              | 2,151 2 11                                                                            | 626 6 3    | 11,071 15 1  | 43,801 9 3    | ..                                    | ..          | ..        | ..          | 36 0 0                   | ..        | ..                                                                | ..        |
| Trichinopoly                           | 2,802 11 7                                                                            | 647 11 4   | 12,206 7 5   | 45,156 4 10   | ..                                    | 2,024 9 3   | ..        | ..          | 4,673 12 1               | ..        | ..                                                                | ..        |
| Calicut                                | 2,813 0 0                                                                             | 608 2 4    | 12,152 4 3   | 46,788 5 3    | ..                                    | 2,379 2 5   | ..        | ..          | 3,121 0 0                | ..        | ..                                                                | ..        |
| Board's office                         | 2,124 2 9                                                                             | 642 4 2    | 17,130 5 3   | 59,659 3 11   | 4,271 2 6                             | 18,113 7 0  | ..        | ..          | 1,218 10 1               | ..        | ..                                                                | ..        |
| Deputy Commissioner, Northern Division | 2,662 10 0                                                                            | 658 10 11  | 27,398 6 1   | 96,738 12 4   | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Deputy Commissioner, Central Division  | 34,973 4 4                                                                            | 4,554 10 3 | ..           | ..            | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Deputy Commissioner, Southern Division | 3,572 1 6                                                                             | 992 1 4    | ..           | ..            | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Deputy Commissioner, Abkari            | 3,970 1 6                                                                             | 1,008 12 6 | ..           | ..            | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Madras Town Circle                     | 3,966 6 1                                                                             | 1,058 13 9 | ..           | ..            | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Northern Distillery Circle             | ..                                                                                    | ..         | 193 8 9      | 628 4 3       | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Central                                | ..                                                                                    | ..         | 2,309 5 3    | 4,294 1 8     | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Southern                               | ..                                                                                    | ..         | 360 0 0      | 2,878 3 8     | ..                                    | ..          | ..        | ..          | ..                       | ..        | ..                                                                | ..        |
| Total                                  | 77,693 10 7                                                                           | 16,322 6 2 | 1,64,816 8 9 | 6,38,873 15 7 | 5,238 0 5                             | 35,503 3 11 | 1,221 0 0 | 11,403 10 0 | 38,660 5 8               | ..        | ..                                                                | ..        |

## APPENDIX J (vide paragraph 45) — cont.

Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1905-1906—cont.

| SUPPLIES, SERVICES AND CONTINGENCIES.     |                        |              |             |                                         |                                          |                  |                    |               |                  |                |
|-------------------------------------------|------------------------|--------------|-------------|-----------------------------------------|------------------------------------------|------------------|--------------------|---------------|------------------|----------------|
| Office—cont                               | Travelling allowances. |              | Rewards.    | Purchase, repair and carriage of tents. | Petty works of construction and repairs. | Postage charges. | Telegraph charges. | Tour charges. | Office expenses. | Miscellaneous. |
|                                           | 21                     | 22           |             |                                         |                                          |                  |                    |               |                  |                |
|                                           | RS. A. P.              | RS. A. P.    | RS. A. P.   | RS. A. P.                               | RS. A. P.                                | RS. A. P.        | RS. A. P.          | RS. A. P.     | RS. A. P.        | RS. A. P.      |
| Chiole Sub-division ..                    | 11,953 0 7             | 2,096 3 0    | 865 11 9    | 22,875 14 6                             | 3,028 4 6                                | 80 5 0           | 1,301 7 6          | 620 10 2      |                  | 5,371 15 7     |
| Cocanada ..                               | 8,048 5 7              | 3,414 10 8   | 426 6 4     | 6,330 3 9                               | 2,348 7 6                                | 18 1 0           | 664 2 7            | 367 1 6       |                  | 2,400 4 6      |
| Maulipatam ..                             | 7,199 0 4              | 2,633 5 6    | 612 11 4    | 3,444 6 3                               | 2,016 13 3                               | 16 13 0          | 718 12 10          | 872 4 1       |                  | 1,977 13 0     |
| Nellore ..                                | 6,679 5 0              | 4,262 2 0    | 795 2 4     | 12,714 3 5                              | 2,883 6 0                                | 9 13 0           | 378 15 8           | 733 2 0       |                  | 1,935 11 9     |
| Chingleput ..                             | 4,913 4 0              | 2,571 4 0    | 244 11 7    | 26,334 7 6                              | 1,657 13 6                               | 5 10 0           | 379 12 8           | 877 2 0       |                  | 7,314 7 0      |
| Cuddalore ..                              | 6,455 12 3             | 2,997 3 8    | 403 1 9     | 3,560 11 8                              | 2,744 11 6                               | 24 0 0           | 403 15 6           | 722 6 7       |                  | 1,424 5 2      |
| Arcot ..                                  | 16,582 5 2             | 7,796 9 5    | 1,084 9 5   | 6,953 13 5                              | 5,051 15 6                               | 47 12 11         | 1,481 9 6          | 344 8 0       |                  | 1,714 10 3     |
| Bellary ..                                | 9,338 10 4             | 5,113 10 8   | 1,162 0 11  | 1,892 2 5                               | 8,237 7 3                                | 37 0 0           | 875 2 8            | 211 14 2      |                  | 1,598 1 0      |
| Negapatam ..                              | 7,035 10 11            | 2,306 3 0    | 652 8 11    | 7,609 9 1                               | 2,694 2 3                                | 23 7 4           | 562 0 11           | 876 3 5       |                  | 3,569 12 8     |
| Tinnevely ..                              | 9,809 12 9             | 3,633 7 0    | 889 8 6     | 5,063 0 1                               | 2,777 13 6                               | 73 3 0           | 1,402 2 11         | 2,425 7 6     |                  | 11,371 6 6     |
| Trenchinoly ..                            | 14,896 2 0             | 6,417 10 0   | 1,016 0 11  | 361 1 7                                 | 3,299 4 6                                | 17 11 0          | 1,921 4 11         | 213 6 2       |                  | 3,053 9 3      |
| Calicut ..                                | 18,328 1 11            | 11,098 11 10 | 863 2 10    | 17,960 8 1                              | 6,066 1 6                                | 175 10 0         | 2,019 2 4          | 51 2 10       |                  | 8,164 12 9     |
| Port's Office ..                          | 2,636 11 9             | ..           | 10,052 5 11 | ..                                      | 3,499 10 6                               | 602 7 0          | 1,806 1 5          | 1,561 11 10   |                  | 79,113 4 4     |
| Deputy Commissioner, Northern division .. | 2,027 4 6              | ..           | 93 3 6      | ..                                      | 385 10 6                                 | 26 9 0           | 426 7 6            | 88 7 9        |                  | 589 1 3        |
| Deputy Commissioner, Central division ..  | 3,583 9 3              | ..           | 89 5 7      | ..                                      | 434 4 0                                  | 23 5 0           | 658 2 0            | 15 9 10       |                  | 33 4 9         |
| Deputy Commissioner, Southern division .. | 2,420 5 3              | ..           | 140 10 0    | ..                                      | 511 0 0                                  | 34 8 0           | 527 14 2           | 36 15 4       |                  | 153 6 4        |
| Deputy Commissioner, Abkari ..            | 1,643 14 0             | ..           | ..          | ..                                      | 40 0 0                                   | 8 3 0            | 76 8 6             | 33 9 9        |                  | 108 6 6        |
| Mauras Town Circle ..                     | 1,753 8 0              | 932 8 0      | 22 9 10     | ..                                      | 135 12 6                                 | ..               | 43 4 1             | 15 4 9        |                  | 1,163 13 0     |
| Northern Districtillery Circle ..         | 2,560 15 3             | ..           | ..          | ..                                      | 581 7 0                                  | 8 11 0           | 193 8 0            | 7 11 10       |                  | 619 15 7       |
| Central ..                                | 2,124 9 3              | ..           | ..          | ..                                      | 886 4 0                                  | 0 7 0            | 109 4 3            | 6 3 3         |                  | 563 14 3       |
| Southern ..                               | 2,771 15 10            | ..           | ..          | 142 10 1                                | 306 5 6                                  | 7 11 0           | 375 7 4            | 56 1 3        |                  | 1,103 6 7      |
| Total ..                                  | 1,42,750 7 11          | 56,063 8 9   | 19,413 15 5 | 1,16,182 11 10                          | 44,067 11 9                              | 1,241 3 3        | 16,026 3 2         | 10,977 0 10   |                  | 1,33,325 5 11  |

**APPENDIX J (vide paragraph 45)—cont.**

Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1905-1906—cont.

[illegible]

**NOTE.**—The expenditure of the Polarvram Circle up to the end of December 1905 is shown against the Chicecole Sub-division and that for the rest of the year against the Cocanada Sub-division.

ENCLOSURE TO APPENDIX J (*vide* paragraph 46).

COMPARATIVE statement of expenditure incurred in the Salt, Abkari and Customs Department during the years 1904-1905 and 1905-1906.

| Items.                                                                               |     |     |     |     | 1904-1905. | 1905-1906. |
|--------------------------------------------------------------------------------------|-----|-----|-----|-----|------------|------------|
| <i>Establishments.</i>                                                               |     |     |     |     | RS.        | RS.        |
| Permanent                                                                            | ... | ... | ... | ... | 20,68,613  | 20,72,802  |
| Temporary                                                                            | ... | ... | ... | ... | 39,107     | 49,464     |
| <i>Allowances.</i>                                                                   |     |     |     |     |            |            |
| Travelling allowance                                                                 | ... | ... | ... | ... | 1,36,016   | 1,42,750   |
| House-rent allowance                                                                 | ... | ... | ... | ... | 6,272      | 6,352      |
| <i>Supplies, Services and Contingencies.</i>                                         |     |     |     |     |            |            |
| Rewards                                                                              | ... | ... | ... | ... | 59,315     | 56,063     |
| Purchase, repair and carriage of tents                                               | ... | ... | ... | ... | 21,243     | 19,414     |
| Works for revenue and general purposes                                               | ... | ... | ... | ... | 1,04,681   | 1,16,183   |
| Postage charges                                                                      | ... | ... | ... | ... | 42,969     | 44,068     |
| Telegram charges                                                                     | ... | ... | ... | ... | 1,340      | 1,241      |
| Tour charges                                                                         | ... | ... | ... | ... | 14,941     | 16,025     |
| Office expenses and miscellaneous                                                    | ... | ... | ... | ... | 1,23,601   | 1,43,402   |
| <i>Salt Purchase and Freight.</i>                                                    |     |     |     |     |            |            |
| Charges for conveying salt to French Settlements and to fish-curing yards            | ... | ... | ... | ... | 41,093     | 51,948     |
| Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt | ... | ... | ... | ... | 3,45,163   | 4,27,009   |
| Purchase of salt for fish-curing purposes                                            | ... | ... | ... | ... | 1,914      | 1,601      |
| Conveying and storing salt                                                           | ... | ... | ... | ... | 75,605     | 1,13,023   |
| Works for manufacture and storage of salt—Government                                 | ... | ... | ... | ... | 24,317     | 39,502     |
| Works executed by Government on behalf of Excise licensees                           | ... | ... | ... | ... | 17,802     | 18,254     |
| Miscellaneous                                                                        | ... | ... | ... | ... | 3,917      | 1,122      |
| Total                                                                                | ... | ... | ... | ... | 31,27,909  | 33,20,223  |
| Increase                                                                             | ... | ... | ... | ... | 194,314    |            |

## APPENDIX K.

STATEMENT of expenditure upon works in the Salt, Abkari and Customs Department in the Madras Presidency for the year 1905-1906.

## APPENDIX

## STATEMENT of expenditure upon works in the Salt, Abkari and

| Classification.                                                    | Chicacole Sub-division. | Cocanada Sub-division. | Masulipatam Sub-division. | Nellore Sub-division. | Chingleput Sub-division. | Cuddalore Sub-division. | Negapatam Sub-division. |
|--------------------------------------------------------------------|-------------------------|------------------------|---------------------------|-----------------------|--------------------------|-------------------------|-------------------------|
| 1                                                                  | 2                       | 3                      | 4                         | 5                     | 6                        | 7                       | 8                       |
| I.—WORKS FOR REVENUE AND GENERAL PURPOSES.                         | RS. A. P.               | RS. A. P.              | RS. A. P.                 | RS. A. P.             | RS. A. P.                | RS. A. P.               | RS. A. P.               |
| A.—Roads including compensation.                                   |                         |                        |                           |                       |                          |                         |                         |
| New works .. .. .                                                  | 665 7 10                | .. .. .                | .. .. .                   | .. .. .               | .. .. .                  | .. .. .                 | 20 8 1                  |
| Repairs .. .. .                                                    | 3,726 13 0              | 211 9 2                | 8 4 0                     | 587 7 4               | 427 3 4                  | — 75 15 5               | 55 6 11                 |
| Total, Roads including compensation ..                             | 4,392 4 10              | 211 9 2                | 8 4 0                     | 587 7 4               | 427 3 4                  | — 75 15 5               | 75 15 0                 |
| B.—Other Works.                                                    |                         |                        |                           |                       |                          |                         |                         |
| New Works.                                                         |                         |                        |                           |                       |                          |                         |                         |
| Compensation .. .. .                                               | 474 0 9                 | 66 3 10                | .. .. .                   | .. .. .               | .. .. .                  | .. .. .                 | 10 3 7                  |
| Protective works, such as hedges, etc. .. .. .                     | 2,101 4 4               | 70 5 0                 | 695 12 10                 | 5,188 6 2             | 4,452 9 5                | 51 13 7                 | 1,486 6 7               |
| Offices and lines .. .. .                                          | 1,236 15 6              | 328 4 1                | 30 3 4                    | 99 13 0               | 9,533 5 4                | 436 15 11               | 1,350 11 0              |
| Boats .. .. .                                                      | .. .. .                 | .. .. .                | .. .. .                   | 267 12 0              | 664 4 7                  | .. .. .                 | .. .. .                 |
| Other works for public convenience .. .. .                         | .. .. .                 | .. .. .                | .. .. .                   | 76 4 5                | .. .. .                  | .. .. .                 | .. .. .                 |
| Sundry works .. .. .                                               | 104 1 8                 | — 0 0 5                | .. .. .                   | .. .. .               | .. .. .                  | 23 14 3                 | 77 2 11                 |
| Total, New Works ..                                                | 3,916 6 3               | 464 12 6               | 726 0 2                   | 5,632 3 7             | 14,950 3 4               | 512 11 9                | 2,924 8 1               |
| Repairs.                                                           |                         |                        |                           |                       |                          |                         |                         |
| Protective works, such as hedges, etc. .. .. .                     | 5,364 3 8               | 1,450 11 5             | 497 15 10                 | 1,881 7 8             | 4,123 11 9               | 532 8 1                 | 1,093 9 11              |
| Offices and lines .. .. .                                          | 7,646 1 6               | 1,942 14 3             | 942 15 2                  | 4,086 5 9             | 5,515 10 3               | 2,384 2 10              | 3,137 15 9              |
| Boats .. .. .                                                      | 18 14 0                 | 1,587 2 8              | 803 0 6                   | 233 9 1               | 1,008 15 10              | .. .. .                 | .. .. .                 |
| Other works for public convenience .. .. .                         | 94 1 6                  | .. .. .                | 2 13 4                    | 12 7 5                | .. .. .                  | .. .. .                 | .. .. .                 |
| Sundry works .. .. .                                               | 769 13 6                | 347 3 0                | 463 5 3                   | 280 10 7              | 313 11 0                 | 157 4 5                 | 377 8 4                 |
| Total, Repairs ..                                                  | 13,893 2 2              | 5,327 15 4             | 2,710 2 1                 | 6,494 8 6             | 10,957 0 10              | 3,123 15 4              | 4,609 2 0               |
| Total, Other Works ..                                              | 17,809 8 5              | 5,792 11 10            | 3,436 2 3                 | 12,126 12 1           | 25,907 4 2               | 3,636 11 1              | 7,533 10 1              |
| Total, Works for Revenue and General purposes .. .. .              | 22,201 13 3             | 6,004 5 0              | 3,444 6 3                 | 12,714 3 5            | 26,334 7 6               | 3,560 11 8              | 7,609 9 1               |
| II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.                 |                         |                        |                           |                       |                          |                         |                         |
| New Works.                                                         |                         |                        |                           |                       |                          |                         |                         |
| Compensation .. .. .                                               | .. .. .                 | .. .. .                | .. .. .                   | .. .. .               | .. .. .                  | .. .. .                 | .. .. .                 |
| Irrigation channels (brine-supply) including opening bars, etc. .. | 1,832 4 3               | 657 7 11               | .. .. .                   | .. .. .               | 472 1 3                  | .. .. .                 | .. .. .                 |
| Platforms and drying grounds ..                                    | 811 0 4                 | 23 4 11                | .. .. .                   | .. .. .               | 53 12 4                  | .. .. .                 | .. .. .                 |
| Protective works .. .. .                                           | 10 6 0                  | .. .. .                | .. .. .                   | .. .. .               | 107 4 0                  | .. .. .                 | .. .. .                 |
| Store-sheds and gollahs .. .. .                                    | 96 14 2                 | .. .. .                | .. .. .                   | .. .. .               | .. .. .                  | .. .. .                 | .. .. .                 |
| Sundry works .. .. .                                               | 568 8 1                 | .. .. .                | .. .. .                   | .. .. .               | .. .. .                  | 5 8 0                   | .. .. .                 |
| Total, New Works ..                                                | 3,309 0 10              | 680 12 10              | .. .. .                   | .. .. .               | 633 1 7                  | 5 8 0                   | .. .. .                 |
| Repairs.                                                           |                         |                        |                           |                       |                          |                         |                         |
| Irrigation channels (brine-supply) including opening bars, etc. .. | 8,073 12 0              | 738 10 8               | 174 2 3                   | 444 18 3              | 12,590 1 1               | .. .. .                 | 215 1 5                 |
| Platforms and drying grounds ..                                    | 1,041 7 7               | 70 13 6                | 120 12 0                  | 1,013 7 10            | 1,242 13 3               | .. .. .                 | 533 13 9                |
| Protective works .. .. .                                           | 349 13 8                | 45 15 4                | 2,676 14 7                | 792 7 3               | 339 4 6                  | 99 12 0                 | .. .. .                 |
| Store-sheds and gollahs .. .. .                                    | 786 13 2                | 35 7 8                 | 53 14 5                   | 203 7 9               | 224 4 9                  | 240 6 6                 | 122 13 10               |
| Sundry work .. .. .                                                | 0 12 6                  | 1 10 10                | 40 13 0                   | .. .. .               | .. .. .                  | .. .. .                 | .. .. .                 |
| Total, Repairs ..                                                  | 10,252 10 11            | 892 10 0               | 3,066 8 3                 | 2,454 4 1             | 14,396 7 7               | 340 2 6                 | 871 13 0                |
| Total, Works for the manufacture and storage of salt .. .. .       | 13,561 11 9             | 1,573 6 10             | 3,066 8 3                 | 2,454 4 1             | 15,029 9 2               | 345 10 6                | 871 13 0                |
| III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.                 |                         |                        |                           |                       |                          |                         |                         |
| Works for general purposes .. .. .                                 | 939 5 4                 | 1,019 6 4              | .. .. .                   | 103 1 1               | 45 0 4                   | 127 6 10                | 338 4 8                 |
| Works for the manufacture and storage of salt .. .. .              | 8,069 15 5              | 973 13 1               | 879 13 5                  | 1,633 14 7            | 2,214 2 4                | 1,700 7 5               | 2,360 13 1              |
| Total, Excise Works ..                                             | 4,009 4 9               | 1,993 3 5              | 879 13 5                  | 1,736 15 8            | 2,259 2 8                | 1,827 14 3              | 2,699 1 9               |
| Grand Total ..                                                     | 39,772 13 9             | 9,570 15 3             | 7,390 11 11               | 16,905 7 2            | 43,623 3 4               | 5,734 4 5               | 11,180 7 14             |

K (vide paragraph 47).

Customs Department in the Madras Presidency for the year 1905-1906.

| Tinnevely Sub-division. | Calicut Sub-division. | Bellary Sub-division. | Arcot Sub-division. | Trichinopoly Sub-division. | Southern Distillery Circle. | Central Office. | Total.         |
|-------------------------|-----------------------|-----------------------|---------------------|----------------------------|-----------------------------|-----------------|----------------|
| 9                       | 10                    | 11                    | 12                  | 13                         | 14                          | 15              | 16             |
| RS. A. P.               | RS. A. P.             | RS. A. P.             | RS. A. P.           | RS. A. P.                  | RS. A. P.                   | RS. A. P.       | RS. A. P.      |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 685 15 11      |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 4,940 12 4     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 5,626 12 3     |
| 1 8 7                   | 2,134 0 9             | 6 8 0                 | 136 13 8            | .. .. .                    | .. .. .                     | .. .. .         | 2,829 7 2      |
| 26 2 0                  | 10 0 0                | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 14,082 11 11   |
| 4,095 7 1               | 7,856 6 2             | 662 14 11             | 5,496 13 4          | 222 9 1                    | .. .. .                     | .. .. .         | 31,680 6 9     |
| .. .. .                 | 1,968 14 2            | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 2,900 14 9     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 76 4 5         |
| .. .. .                 | 1,898 12 10           | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 2,103 15 3     |
| 4,123 1 8               | 13,898 1 11           | 669 6 11              | 5,633 11 0          | 222 9 1                    | .. .. .                     | .. .. .         | 53,673 12 3    |
| 761 8 0                 | 511 12 2              | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 16,267 8 6     |
| 2,595 3 0               | 1,478 2 4             | 1,022 11 6            | 460 2 5             | 138 8 6                    | 142 10 1                    | .. .. .         | 31,493 7 4     |
| 77 7 11                 | 290 8 2               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 4,014 10 2     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 109 6 3        |
| 505 11 6                | 1,781 15 6            | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 4,997 3 1      |
| 3,939 14 5              | 4,062 6 2             | 1,022 11 6            | 460 2 5             | 138 8 6                    | 142 10 1                    | .. .. .         | 56,882 3 4     |
| 8,063 0 1               | 17,960 8 1            | 1,692 2 5             | 6,093 13 5          | 361 1 7                    | 142 10 1                    | .. .. .         | 1,10,555 15 7  |
| 8,063 0 1               | 17,960 8 1            | 1,692 2 5             | 6,093 13 5          | 361 1 7                    | 142 10 1                    | .. .. .         | 1,16,182 11 10 |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | .. .. .        |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 2,961 13 5     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 888 1 7        |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 117 10 0       |
| 540 0 0                 | 320 5 4               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 957 3 6        |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 564 0 1        |
| 540 0 0                 | 320 5 4               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 5,488 12 7     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 22,236 8 8     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 4,023 3 11     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 4,304 3 4      |
| 133 6 6                 | 1,605 11 0            | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 3,406 5 7      |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 43 4 4         |
| 133 8 6                 | 1,605 11 0            | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 34,018 9 10    |
| 673 6 6                 | 1,926 0 4             | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 39,502 6 5     |
| .. .. .                 | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 2,572 8 7      |
| 2,848 7 6               | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 15,681 6 10    |
| 2,848 7 6               | .. .. .               | .. .. .               | .. .. .             | .. .. .                    | .. .. .                     | .. .. .         | 18,253 15 5    |
| 11,584 14 1             | 19,886 8 5            | 1,692 2 5             | 6,093 13 5          | 361 1 7                    | 142 10 1                    | .. .. .         | 1,73,939 1 8   |

Table showing the expenditure on works for the five years ending with 1905-1906.

| Year.             | Works for revenue and general purposes. | Works for manufacture and storage of salt. | Total.       | Year.             | Works for revenue and general purposes. | Works for manufacture and storage of salt. | Total.       |
|-------------------|-----------------------------------------|--------------------------------------------|--------------|-------------------|-----------------------------------------|--------------------------------------------|--------------|
| 1901-1902 .. .. . | Rs. 1,14,101                            | Rs. 64,006                                 | Rs. 1,78,107 | 1904-1905 .. .. . | Rs. 1,06,227                            | Rs. 49,573                                 | Rs. 1,46,800 |
| 1902-1903 .. .. . | 79,404                                  | 46,293                                     | 1,25,697     | 1905-1906 .. .. . | 1,13,755                                | 56,184                                     | 1,73,939     |
| 1903-1904 .. .. . | 1,11,464                                | 56,711                                     | 1,68,175     |                   |                                         |                                            |              |

APPENDIX L (*vide* paragraph 50).

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

| Items.                                                                                                                     | Ganjam.   |             | Suria.    |             | Calingapatam. |             | Karnas.   |             | Balasoharuvu. |             | Polavarum. |             |
|----------------------------------------------------------------------------------------------------------------------------|-----------|-------------|-----------|-------------|---------------|-------------|-----------|-------------|---------------|-------------|------------|-------------|
|                                                                                                                            | Quantity. | Value.      | Quantity. | Value.      | Quantity.     | Value.      | Quantity. | Value.      | Quantity.     | Value.      | Quantity.  | Value.      |
| 1. Opening stock balance                                                                                                   | 1,710     | 12,848 15 3 | 1,710     | 12,848 15 3 | 1,710         | 12,848 15 3 | 1,710     | 12,848 15 3 | 1,710         | 12,848 15 3 | 1,710      | 12,848 15 3 |
| 2. (a) Quantity of salt manufactured                                                                                       | 172,047   | ..          | 172,047   | ..          | 172,047       | ..          | 172,047   | ..          | 172,047       | ..          | 172,047    | ..          |
| (b) Gain by weight                                                                                                         | 2         | ..          | 2         | ..          | 2             | ..          | 2         | ..          | 2             | ..          | 2          | ..          |
| (c) Miscellaneous                                                                                                          | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| Total of (a), (b) and (c)                                                                                                  | 172,049   | ..          | 172,049   | ..          | 172,049       | ..          | 172,049   | ..          | 172,049       | ..          | 172,049    | ..          |
| 3. Deduct wastage                                                                                                          | 9,455     | ..          | 9,455     | ..          | 9,455         | ..          | 9,455     | ..          | 9,455         | ..          | 9,455      | ..          |
| 4. Net quantity (i.e., column 2 — column 3)                                                                                | 162,594   | ..          | 162,594   | ..          | 162,594       | ..          | 162,594   | ..          | 162,594       | ..          | 162,594    | ..          |
| 5. Land assessment                                                                                                         | 1,528     | 3 10        | 1,528     | 3 10        | 1,528         | 3 10        | 1,528     | 3 10        | 1,528         | 3 10        | 1,528      | 3 10        |
| 6. Land and village cess                                                                                                   | 159       | 3 0         | 159       | 3 0         | 159           | 3 0         | 159       | 3 0         | 159           | 3 0         | 159        | 3 0         |
| 7. Payment to manufacturers                                                                                                | 18,817    | 10 3        | 18,817    | 10 3        | 18,817        | 10 3        | 18,817    | 10 3        | 18,817        | 10 3        | 18,817     | 10 3        |
| 8. Works for salt manufacture and storage.                                                                                 | 1,865     | 14 3        | 1,865     | 14 3        | 1,865         | 14 3        | 1,865     | 14 3        | 1,865         | 14 3        | 1,865      | 14 3        |
| 9. Roads and Railway sidings                                                                                               | 4,275     | 4 3         | 4,275     | 4 3         | 4,275         | 4 3         | 4,275     | 4 3         | 4,275         | 4 3         | 4,275      | 4 3         |
| 10. Establishment charges in excess of 5 per cent duty on salt sold in the preceding year                                  | 247       | 13 10       | 247       | 13 10       | 247           | 13 10       | 247       | 13 10       | 247           | 13 10       | 247        | 13 10       |
| 11. Conveying and storing salt                                                                                             | 1,630     | 12 9        | 1,630     | 12 9        | 1,630         | 12 9        | 1,630     | 12 9        | 1,630         | 12 9        | 1,630      | 12 9        |
| 12. Net miscellaneous expenditure on other heads, including salt-weighting machines                                        | 166       | 5 3         | 166       | 5 3         | 166           | 5 3         | 166       | 5 3         | 166           | 5 3         | 166        | 5 3         |
| 13. Total (i.e., of columns 5 to 12)                                                                                       | 29,691    | 3 8         | 29,691    | 3 8         | 29,691        | 3 8         | 29,691    | 3 8         | 29,691        | 3 8         | 29,691     | 3 8         |
| 14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store                                   | 156,707   | 25,028 2 2  | 156,707   | 25,028 2 2  | 156,707       | 25,028 2 2  | 156,707   | 25,028 2 2  | 156,707       | 25,028 2 2  | 156,707    | 25,028 2 2  |
| 15. Number of maunds of salt sold                                                                                          | 9,455     | ..          | 9,455     | ..          | 9,455         | ..          | 9,455     | ..          | 9,455         | ..          | 9,455      | ..          |
| 16. Cost of the same                                                                                                       | 945       | 5 0         | 945       | 5 0         | 945           | 5 0         | 945       | 5 0         | 945           | 5 0         | 945        | 5 0         |
| 17. Average period of storage of the same                                                                                  | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 18. Interest on cost (i.e., amount shown in column 16) at 4 per cent.                                                      | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 19. Total cost of salt sold (columns 16 + 18)                                                                              | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 20. Cost per maund of salt sold (column 19 ÷ column 15)                                                                    | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 21. Quantity of salt destroyed and cost of destruction                                                                     | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 22. Wastage ascertained during the year                                                                                    | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 23. Closing stock balance                                                                                                  | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 24. Proceeds of salt sold (i.e., quantity shown in column 15)                                                              | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |
| 25. Net profit and loss at the factory on all transactions during the year (i.e., columns 23 + 24) — (columns 1 + 19 + 21) | ..        | ..          | ..        | ..          | ..            | ..          | ..        | ..          | ..            | ..          | ..         | ..          |

NOTE.—Column 15 excludes salt issued for fish-curing purposes, to the Ceylon Government and for use in manufactures and industries.

APPENDIX L (*vide* paragraph 50)—cont.

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

| Items—cont.                                                                                                                | Ponnaguduru. |            | Panduraka. |            | Chinna Ganjam. |            | Kanuparti. |            | Dugazapathnam. |            | Madras Depot. |            |
|----------------------------------------------------------------------------------------------------------------------------|--------------|------------|------------|------------|----------------|------------|------------|------------|----------------|------------|---------------|------------|
|                                                                                                                            | Quantity.    | Value.     | Quantity.  | Value.     | Quantity.      | Value.     | Quantity.  | Value.     | Quantity.      | Value.     | Quantity.     | Value.     |
| 1. Opening stock balance                                                                                                   | 81,222       | 10,230 2 0 | 81,222     | 10,230 2 0 | 81,222         | 10,230 2 0 | 81,222     | 10,230 2 0 | 81,222         | 10,230 2 0 | 81,222        | 10,230 2 0 |
| 2. (a) Quantity of salt manufactured                                                                                       | 78,438       | ..         | 78,438     | ..         | 78,438         | ..         | 78,438     | ..         | 78,438         | ..         | 78,438        | ..         |
| (b) Gain by weight                                                                                                         | 5            | ..         | 5          | ..         | 5              | ..         | 5          | ..         | 5              | ..         | 5             | ..         |
| (c) Miscellaneous                                                                                                          | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| Total of (a), (b) and (c)                                                                                                  | 78,443       | ..         | 78,443     | ..         | 78,443         | ..         | 78,443     | ..         | 78,443         | ..         | 78,443        | ..         |
| 3. Deduct wastage                                                                                                          | 8,218        | ..         | 8,218      | ..         | 8,218          | ..         | 8,218      | ..         | 8,218          | ..         | 8,218         | ..         |
| 4. Net quantity (i.e., column 2 — column 3)                                                                                | 70,230       | ..         | 70,230     | ..         | 70,230         | ..         | 70,230     | ..         | 70,230         | ..         | 70,230        | ..         |
| 5. Land assessment                                                                                                         | 240          | 6 0        | 240        | 6 0        | 240            | 6 0        | 240        | 6 0        | 240            | 6 0        | 240           | 6 0        |
| 6. Land and village cess                                                                                                   | 25           | 0 7        | 25         | 0 7        | 25             | 0 7        | 25         | 0 7        | 25             | 0 7        | 25            | 0 7        |
| 7. Payment to manufacturers                                                                                                | 7,843        | 12 10      | 7,843      | 12 10      | 7,843          | 12 10      | 7,843      | 12 10      | 7,843          | 12 10      | 7,843         | 12 10      |
| 8. Works for salt manufacture and storage.                                                                                 | 144          | 3 6        | 144        | 3 6        | 144            | 3 6        | 144        | 3 6        | 144            | 3 6        | 144           | 3 6        |
| 9. Roads and Railway sidings                                                                                               | 135          | 15 9       | 135        | 15 9       | 135            | 15 9       | 135        | 15 9       | 135            | 15 9       | 135           | 15 9       |
| 10. Establishment charges in excess of 5 per cent duty on salt sold in the preceding year                                  | 15           | 1 6        | 15         | 1 6        | 15             | 1 6        | 15         | 1 6        | 15             | 1 6        | 15            | 1 6        |
| 11. Conveying and storing salt                                                                                             | 599          | 0 10       | 599        | 0 10       | 599            | 0 10       | 599        | 0 10       | 599            | 0 10       | 599           | 0 10       |
| 12. Net miscellaneous expenditure on other heads, including salt-weighting machines                                        | 15           | 6 1        | 15         | 6 1        | 15             | 6 1        | 15         | 6 1        | 15             | 6 1        | 15            | 6 1        |
| 13. Total (i.e., of columns 5 to 12)                                                                                       | 9,018        | 15 1       | 9,018      | 15 1       | 9,018          | 15 1       | 9,018      | 15 1       | 9,018          | 15 1       | 9,018         | 15 1       |
| 14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store                                   | 110,872      | 0 2 0 6    | 110,872    | 0 2 0 6    | 110,872        | 0 2 0 6    | 110,872    | 0 2 0 6    | 110,872        | 0 2 0 6    | 110,872       | 0 2 0 6    |
| 15. Number of maunds of salt sold                                                                                          | 14,057       | 9 9        | 14,057     | 9 9        | 14,057         | 9 9        | 14,057     | 9 9        | 14,057         | 9 9        | 14,057        | 9 9        |
| 16. Cost of the same                                                                                                       | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 17. Average period of storage of the same                                                                                  | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 18. Interest on cost (i.e., amount shown in column 16) at 4 per cent.                                                      | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 19. Total cost of salt sold (columns 16 + 18)                                                                              | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 20. Cost per maund of salt sold (column 19 ÷ column 15)                                                                    | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 21. Quantity of salt destroyed and cost of destruction                                                                     | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 22. Wastage ascertained during the year                                                                                    | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 23. Closing stock balance                                                                                                  | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 24. Proceeds of salt sold (i.e., quantity shown in column 15)                                                              | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |
| 25. Net profit and loss at the factory on all transactions during the year (i.e., columns 23 + 24) — (columns 1 + 19 + 21) | ..           | ..         | ..         | ..         | ..             | ..         | ..         | ..         | ..             | ..         | ..            | ..         |

NOTE.—Column 15 excludes salt issued for fish-curing purposes, to the Ceylon Government and for use in manufactures and industries.

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

APPENDIX L.]

42

[COST OF SALT.]

| Items—cont.                                                                                                                 | Karaikalam (Merkanam extension). |                       | Adirampatnam.  |                     | Kattuvayal.    |                     | Manakkudi.     |                     | Sevankulam extension. |                      |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------|----------------|---------------------|----------------|---------------------|----------------|---------------------|-----------------------|----------------------|
|                                                                                                                             | Quantity.                        | Value.                | Quantity.      | Value.              | Quantity.      | Value.              | Quantity.      | Value.              | Quantity.             | Value.               |
|                                                                                                                             | 26                               | 27                    | 28             | 29                  | 30             | 31                  | 32             | 33                  | 34                    | 35                   |
| 1. Opening stock balance                                                                                                    | I. MDS. 102,506                  | RS. A. P. 12,015 14 9 | I. MDS. 22,485 | RS. A. P. 2,389 0 6 | I. MDS. 40,320 | RS. A. P. 4,074 0 0 | I. MDS. 27,480 | RS. A. P. 2,848 3 0 | I. MDS. 13,564        | RS. A. P. 1,660 2 10 |
| 2. (a) Quantity of salt manufactured                                                                                        | 121,864                          | ..                    | 40,761         | ..                  | 89,968         | ..                  | 64,618         | ..                  | 124,616               | ..                   |
| (b) Gain by weight                                                                                                          | ..                               | ..                    | ..             | ..                  | ..             | ..                  | ..             | ..                  | ..                    | ..                   |
| (c) Miscellaneous                                                                                                           | ..                               | ..                    | ..             | ..                  | ..             | ..                  | ..             | ..                  | ..                    | ..                   |
| Total of (a), (b) and (c)                                                                                                   | 121,864                          | ..                    | 40,761         | ..                  | 89,968         | ..                  | 64,618         | ..                  | 124,616               | ..                   |
| 3. Deduct wastage                                                                                                           | 2,934                            | ..                    | 400            | ..                  | 1,350          | ..                  | 1,074          | ..                  | 2,458                 | ..                   |
| 4. Net quantity (i.e., column 2—column 3)                                                                                   | 118,930                          | ..                    | 40,361         | ..                  | 88,618         | ..                  | 63,544         | ..                  | 122,160               | ..                   |
| 5. Land assessment                                                                                                          | ..                               | 198 10 7              | ..             | 52 1 0              | ..             | 131 3 0             | ..             | 83 3 0              | ..                    | 10 15 8              |
| 6. Land and village cess                                                                                                    | ..                               | ..                    | ..             | 5 6 10              | ..             | 13 10 9             | ..             | 5 3 2               | ..                    | ..                   |
| 7. Payment to manufacturers                                                                                                 | ..                               | 12,567 3 7            | ..             | 3,009 0 9           | ..             | 7,965 14 8          | ..             | 5,719 4 2           | ..                    | 12,851 0 4           |
| 8. Works for salt manufacture and storage.                                                                                  | ..                               | 355 10 5              | ..             | 367 7 8             | ..             | 390 11 9            | ..             | 346 3 11            | ..                    | 845 8 4              |
| 9. Roads and railway sidings                                                                                                | ..                               | 99 12 0               | ..             | 174 14 11           | ..             | 252 5 8             | ..             | 236 6 2             | ..                    | 15 12 0              |
| 10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year                               | ..                               | ..                    | ..             | 21 0 0              | ..             | 82 8 4              | ..             | ..                  | ..                    | ..                   |
| 11. Conveying and storing salt                                                                                              | ..                               | 1,780 8 0             | ..             | 92 10 10            | ..             | 2,459 13 7          | ..             | 452 1 7             | ..                    | 1,277 9 2            |
| 12. Net miscellaneous expenditure on other heads, including salt-weighting machines                                         | ..                               | 1,106 4 10            | ..             | 8 7 11              | ..             | 91 15 6             | ..             | 39 12 3             | ..                    | 6 11 8               |
| 13. Total (i.e., of columns 5 to 12)                                                                                        | ..                               | 16,108 1 5            | ..             | 4,331 1 11          | ..             | 11,397 11 1         | ..             | 6,882 2 3           | ..                    | 15,007 9 2           |
| 14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store                                    | ..                               | 0 2 2 0               | ..             | 0 1 8 6             | ..             | 0 2 0 6             | ..             | 0 1 8 8             | ..                    | 0 1 11 5             |
| 15. Number of maunds of salt sold                                                                                           | 67,362                           | 8,141 2 9             | 2,504          | 266 0 10            | 56,084         | 6,864 6 1           | 52,970         | 5,614 15 3          | ..                    | ..                   |
| 16. Cost of the same                                                                                                        | ..                               | ..                    | ..             | ..                  | ..             | ..                  | ..             | ..                  | ..                    | ..                   |
| 17. Average period of storage of the same                                                                                   | ..                               | ..                    | ..             | ..                  | ..             | ..                  | ..             | ..                  | ..                    | ..                   |
| 18. Interest on cost (i.e., amount shown in column 16) at 4 per cent.                                                       | ..                               | 445 15 3              | ..             | 12 13 3             | ..             | 401 10 7            | ..             | 215 13 10           | ..                    | ..                   |
| 19. Total cost of salt sold (columns 16 + 18)                                                                               | ..                               | 8,587 2 0             | ..             | 278 14 1            | ..             | 6,766 0 8           | ..             | 5,830 13 1          | ..                    | ..                   |
| 20. Cost per maund of salt sold (column 19 ÷ column 15).                                                                    | ..                               | 0 2 0 5               | ..             | 0 1 9 4             | ..             | 0 1 11 2            | ..             | 0 1 9 1             | ..                    | ..                   |
| 21. Quantity of salt destroyed and cost of destruction                                                                      | ..                               | ..                    | ..             | ..                  | ..             | ..                  | ..             | ..                  | ..                    | ..                   |
| 22. Wastage ascertained during the year                                                                                     | ..                               | ..                    | ..             | ..                  | ..             | ..                  | ..             | ..                  | ..                    | ..                   |
| 23. Closing stock balance                                                                                                   | 2,934                            | 19,968 14 9           | 400            | 6,143 9 2           | 1,350          | 9,068 5 1           | 1,074          | 4,059 2 10          | ..                    | ..                   |
| 24. Proceeds of salt sold (i.e., quantity shown in column 16)                                                               | 153,636                          | 9,768 13 5            | 57,423         | 469 8 0             | 72,625         | 10,615 12 0         | 37,467         | 9,931 14 0          | ..                    | ..                   |
| 25. Net profit and loss at the factory on all transactions during the year [i.e. (columns 23 + 24) — (columns 1 + 19 + 21)] | ..                               | 9,134 11 5            | ..             | 3,945 2 7           | ..             | 8,744 0 5           | ..             | 5,312 0 9           | ..                    | ..                   |

NOTE.—Column 15 excludes salt issued for fish-curing purposes, to the Ceylon Government and for use in manufactures and industries.

APPENDIX M.]

43

[OFFENCES AGAINST THE SALT LAWS.]

## APPENDIX M (vide paragraph 57).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1905.

| 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<br>Infirm persons, pregnant women and children. |          | II<br>For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time. |          | III<br>On proof of ignorance or inadvertence. |          |        |          |
|                            |                                                                          | Cases.                                            | Persons. | Cases.                                                                                                               | Persons. | Cases.                                        | Persons. | Cases. | Persons. |
| 1                          | 2                                                                        | 3                                                 | 4        | 5                                                                                                                    | 6        | 7                                             | 8        | 9      |          |
| Chicacole .. .. .          | 755                                                                      | 187                                               | 9        | 9                                                                                                                    | 32       | 33                                            | ..       | 1      |          |
| Cocanada .. .. .           | 126                                                                      | 65                                                | 3        | 3                                                                                                                    | 12       | 12                                            | ..       | ..     |          |
| Masulipatam .. .. .        | 294                                                                      | 199                                               | 3        | 3                                                                                                                    | 39       | 40                                            | 13       | 13     |          |
| Nellore .. .. .            | 625                                                                      | 399                                               | 3        | 3                                                                                                                    | 50       | 50                                            | 1        | 1      |          |
| Chingleput .. .. .         | 1,377                                                                    | 898                                               | 17       | 17                                                                                                                   | 50       | 50                                            | 1        | 1      |          |
| Bellary .. .. .            | 67                                                                       | 44                                                | ..       | ..                                                                                                                   | ..       | ..                                            | ..       | ..     |          |
| Arcoot .. .. .             | 41                                                                       | 31                                                | ..       | ..                                                                                                                   | 4        | 4                                             | ..       | ..     |          |
| Cuddalore .. .. .          | 403                                                                      | 231                                               | 12       | 13                                                                                                                   | 15       | 16                                            | 1        | 1      |          |
| Negapatam .. .. .          | 220                                                                      | 80                                                | 4        | 4                                                                                                                    | 3        | 3                                             | ..       | ..     |          |
| Tinnevelly .. .. .         | 93                                                                       | 74                                                | ..       | ..                                                                                                                   | ..       | ..                                            | 1        | 1      |          |
| Trichinopoly .. .. .       | 289                                                                      | 110                                               | 6        | 6                                                                                                                    | 1        | 1                                             | 2        | 2      |          |
| Calicut .. .. .            | 450                                                                      | 168                                               | 27       | 27                                                                                                                   | 5        | 5                                             | ..       | ..     |          |
| Madras Town Circle .. .. . | 14                                                                       | 14                                                | ..       | ..                                                                                                                   | ..       | ..                                            | ..       | ..     |          |
| Total .. { 1905 ..         | 4,754                                                                    | 2,500                                             | 84       | 85                                                                                                                   | 211      | 214                                           | 19       | 20     |          |
| { 1904 ..                  | 4,931                                                                    | 2,341                                             | 44       | 55                                                                                                                   | 223      | 224                                           | 11       | 13     |          |

| Sub-divisions.             | DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont. |          |                               |          |                 |          |                    |          |
|----------------------------|----------------------------------------------|----------|-------------------------------|----------|-----------------|----------|--------------------|----------|
|                            | Released by department—cont.                 |          |                               |          | Sent for trial. |          | Total disposed of. |          |
|                            | IV<br>For want of proof.                     |          | Total released after warning. |          |                 |          |                    |          |
|                            | Cases.                                       | Persons. | Cases.                        | Persons. | Cases.          | Persons. | Cases.             | Persons. |
| 10                         | 11                                           | 12       | 13                            | 14       | 15              | 16       | 17                 |          |
| Chicacole .. .. .          | 2                                            | 2        | 43                            | 45       | 140             | 141      | 183                | 186      |
| Cocanada .. .. .           | 1                                            | 1        | 16                            | 16       | 44              | 45       | 60                 | 61       |
| Masulipatam .. .. .        | 3                                            | 4        | 58                            | 60       | 138             | 139      | 196                | 199      |
| Nellore .. .. .            | 15                                           | 17       | 69                            | 71       | 314             | 321      | 388                | 392      |
| Chingleput .. .. .         | 1                                            | 2        | 69                            | 70       | 784             | 805      | 853                | 875      |
| Bellary .. .. .            | 2                                            | 4        | 2                             | 4        | 38              | 40       | 40                 | 44       |
| Arcoot .. .. .             | ..                                           | ..       | 4                             | 4        | 27              | 27       | 31                 | 31       |
| Cuddalore .. .. .          | 2                                            | 2        | 30                            | 32       | 195             | 197      | 225                | 229      |
| Negapatam .. .. .          | ..                                           | ..       | 7                             | 7        | 72              | 72       | 79                 | 79       |
| Tinnevelly .. .. .         | ..                                           | ..       | 1                             | 1        | 73              | 73       | 74                 | 74       |
| Trichinopoly .. .. .       | ..                                           | 1        | 9                             | 10       | 100             | 100      | 109                | 110      |
| Calicut .. .. .            | 1                                            | 2        | 33                            | 34       | 132             | 132      | 165                | 166      |
| Madras Town Circle .. .. . | ..                                           | ..       | ..                            | ..       | 13              | 14       | 13                 | 14       |
| Total .. { 1905 ..         | 27                                           | 35       | 341                           | 354      | 2,070           | 2,106    | 2,411              | 2,460    |
| { 1904 ..                  | 54                                           | 61       | 332                           | 353      | 1,931           | 1,953    | 2,263              | 2,306    |

APPENDIX M (*vide* paragraph 57)—*cont.*Statement of offences against the Salt laws in the Madras Presidency in the year 1905—*cont.*

| Sub-divisions.             | DISPOSAL BY OFFICERS OF THE DEPARTMENT— <i>cont.</i>                                            |                                                                                          |           |                                                        |          |
|----------------------------|-------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------|--------------------------------------------------------|----------|
|                            | Un-detected cases and scrapings of salt-earth registered from 1st October 1904 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 .. .. .          | 455                                                                                             | 638                                                                                      | (a) 187   | 117                                                    | ..       |
| Cocanada .. .. .           | 44                                                                                              | (b) 106                                                                                  | (b) 63    | 20                                                     | 2        |
| Masulipatam .. .. .        | 77                                                                                              | 273                                                                                      | 199       | 21                                                     | ..       |
| Nellore .. .. .            | 281                                                                                             | (c) 620                                                                                  | (c) 398   | 5                                                      | 1        |
| Chingleput .. .. .         | 483                                                                                             | (d) 1,337                                                                                | (d) 876   | 40                                                     | 22       |
| Bellary .. .. .            | 26                                                                                              | 66                                                                                       | 44        | 1                                                      | ..       |
| Arcot .. .. .              | 10                                                                                              | 41                                                                                       | 31        | ..                                                     | ..       |
| Cuddalore .. .. .          | 164                                                                                             | (e) 391                                                                                  | (e) 231   | 12                                                     | ..       |
| Negapatam .. .. .          | 132                                                                                             | 211                                                                                      | 79        | 9                                                      | 1        |
| Tinnevely .. .. .          | 19                                                                                              | 93                                                                                       | 74        | ..                                                     | ..       |
| Trichinopoly .. .. .       | 177                                                                                             | 286                                                                                      | 110       | 3                                                      | ..       |
| Calicut .. .. .            | 270                                                                                             | 435                                                                                      | 166       | 15                                                     | 2        |
| Madras Town Circle .. .. . | 1                                                                                               | 14                                                                                       | 14        | ..                                                     | ..       |
| Total .. { 1905 .. 2,089   | 2,308                                                                                           | (f) 4,511                                                                                | (f) 2,472 | 243                                                    | 28       |
|                            |                                                                                                 |                                                                                          |           | 352                                                    | 26       |

| Sub-divisions.             | DISPOSAL BY THE MAGISTRACY.                                                       |          |            |          |            |          |                                          |          |
|----------------------------|-----------------------------------------------------------------------------------|----------|------------|----------|------------|----------|------------------------------------------|----------|
|                            | Pending trial on 1st January 1905 and sent up for trial up to 31st December 1905. |          | Convicted. |          | Acquitted. |          | Balance remaining on 31st December 1905. |          |
|                            | Cases.                                                                            | Persons. | Cases.     | Persons. | Cases.     | Persons. | Cases.                                   | Persons. |
|                            | 23                                                                                | 24       | 25         | 26       | 27         | 28       | 29                                       | 30       |
| Chicacole .. .. .          | 141                                                                               | 142      | 140        | 141      | ..         | ..       | 1                                        | 1        |
| Cocanada .. .. .           | 44                                                                                | 45       | 43         | 43       | ..         | 1        | 1                                        | 1        |
| Masulipatam .. .. .        | 170                                                                               | 171      | 158        | 159      | 2          | 2        | 10                                       | 10       |
| Nellore .. .. .            | 315                                                                               | 322      | 308        | 314      | 1          | 2        | 6                                        | 6        |
| Chingleput .. .. .         | (f) 787                                                                           | 808      | 767        | 768      | 3          | 3        | (g) 16                                   | 16       |
| Bellary .. .. .            | 39                                                                                | 41       | 38         | 40       | ..         | ..       | 1                                        | 1        |
| Arcot .. .. .              | 37                                                                                | 40       | 35         | 38       | 2          | 2        | ..                                       | ..       |
| Cuddalore .. .. .          | 198                                                                               | 200      | 187        | 188      | 9          | 10       | 2                                        | 2        |
| Negapatam .. .. .          | 72                                                                                | 72       | 70         | 70       | 2          | 2        | ..                                       | ..       |
| Tinnevely .. .. .          | 75                                                                                | 75       | 71         | 71       | ..         | ..       | 4                                        | 4        |
| Trichinopoly .. .. .       | 100                                                                               | 100      | 99         | 99       | ..         | ..       | 1                                        | 1        |
| Calicut .. .. .            | 136                                                                               | 136      | 132        | 132      | 3          | 3        | (h) ..                                   | ..       |
| Madras Town Circle .. .. . | 13                                                                                | 14       | 13         | 13       | ..         | 1        | ..                                       | ..       |
| Total, .. { 1905 .. 2,127  | 2,166                                                                             | 2,061    | 2,096      | 22       | 26         | (i) 42   | 42                                       |          |
|                            | 1,970                                                                             | 1,992    | 1,898      | 1,916    | 10         | 11       | (j) 57                                   | 62       |

(a) Includes one person written off.  
 (b) Includes two cases two persons written off.  
 (c) Includes six cases six persons written off.  
 (d) Includes one case one person written off.  
 (e) Includes two cases two persons written off.

(f) Includes eight cases nine persons written off.  
 (g) Excludes one case one person withdrawn.  
 (h) Excludes one case one person withdrawn.  
 (i) Excludes two cases two persons withdrawn.  
 (j) Revised figures.

APPENDIX N (*vide* paragraph 66).

STATEMENT of offences against the Salt laws in the Pudukkóttai State in the year 1905.

| Pending on 1st January 1905<br>and since reported up to<br>31st December 1905. |          |        |               | DISPOSAL BY DEPARTMENTAL OFFICERS.          |               |                 |               |                       |               |          |          | DISPOSAL BY THE MAGISTRACY.                                                             |          |            |  |
|--------------------------------------------------------------------------------|----------|--------|---------------|---------------------------------------------|---------------|-----------------|---------------|-----------------------|---------------|----------|----------|-----------------------------------------------------------------------------------------|----------|------------|--|
|                                                                                |          |        |               | Released by<br>department<br>after warning. |               | Sent for trial. |               | Total<br>disposed of. |               | Balance. |          | Pending on<br>1st January 1905<br>and sent up for<br>trial up to 31st<br>December 1905. |          | Convicted. |  |
|                                                                                |          |        |               |                                             |               |                 |               |                       |               |          |          |                                                                                         |          |            |  |
| Cases.                                                                         | Persons. | Cases. | Per-<br>sons. | Cases.                                      | Per-<br>sons. | Cases.          | Per-<br>sons. | Cases.                | Per-<br>sons. | Cases.   | Persons. | Cases.                                                                                  | Persons. |            |  |
| 1                                                                              | 2        | 3      | 4             | 5                                           | 6             | 7               | 8             | 9                     | 10            | 11       | 12       | 13                                                                                      | 14       |            |  |
| 1905.. { 52 .. }<br>(a) 12 .. }<br>50 .. }<br>1904.. { (a) 17 .. }             | 53       | ..     | 1             | 52                                          | 52            | 52              | 53            | ..                    | ..            | 57       | 58       | 55                                                                                      | 56       |            |  |
|                                                                                | 51       | 3      | 4             | 43                                          | 45            | (b) 50          | (b) 51        | ..                    | ..            | 45       | 47       | 38                                                                                      | 39       |            |  |

| DISPOSAL BY THE<br>MAGISTRACY—cont. |               |          |               | AVERAGE<br>DURATION OF CASES<br>DISPOSED OF. |                                                                               | FINES IMPOSED.   |                      | CLASSIFICATION OF OFFENCES.        |                 |                                     |                 |                                 |                 |
|-------------------------------------|---------------|----------|---------------|----------------------------------------------|-------------------------------------------------------------------------------|------------------|----------------------|------------------------------------|-----------------|-------------------------------------|-----------------|---------------------------------|-----------------|
| Acquitted.                          |               | Balance. |               | Number<br>of cases.                          | Average<br>number<br>of days<br>taken for<br>the disposal<br>of each<br>case. | Total<br>amount. | Average<br>per head. | I.<br>Possession of<br>salt-earth. |                 | II.<br>Possession of<br>earth-salt. |                 | III.<br>Possession of<br>brine. |                 |
|                                     |               |          |               |                                              |                                                                               |                  |                      | Released<br>by<br>department.      | Sent for trial. | Released<br>by<br>department.       | Sent for trial. | Released<br>by<br>department.   | Sent for trial. |
| Cases.                              | Per-<br>sons. | Cases.   | Per-<br>sons. |                                              |                                                                               |                  |                      | 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.            |                                    |                 |                                     |                 |                                 |                 |
| 1                                   | 1             | 1        | 1             | 52                                           | 3                                                                             | 90 4 0           | 1 9 9                | ..                                 | 15              | ..                                  | 18              | ..                              | 13              |
| 2                                   | 2             | 5        | 6             | 46                                           | 5                                                                             | 132 8 0          | 3 6 4                | ..                                 | 11              | 1                                   | 13              | 3                               | 16              |

| CLASSIFICATION OF OFFENCES—cont.                      |                 |                                                 |                 |                                                  |                 |                                                                  |                 |                               |                 | ESTABLISHMENT SANCTIONED. |                                      |                         |        |               |                    |
|-------------------------------------------------------|-----------------|-------------------------------------------------|-----------------|--------------------------------------------------|-----------------|------------------------------------------------------------------|-----------------|-------------------------------|-----------------|---------------------------|--------------------------------------|-------------------------|--------|---------------|--------------------|
| IV.<br>Possession of<br>salt-earth and<br>earth-salt. |                 | V.<br>Possession of<br>salt-earth and<br>brine. |                 | VI.<br>Possession of<br>earth-salt and<br>brine. |                 | VII.<br>Possession of<br>salt-earth,<br>earth-salt<br>and brine. |                 | Total.                        |                 | In-<br>spec-<br>tors.     | Assist-<br>ant In-<br>spec-<br>tors. | Petty<br>offi-<br>cers. | Peons. | Total.        | Cost per<br>annum. |
| Released<br>by<br>department.                         | Sent for trial. | Released<br>by<br>department.                   | Sent for trial. | Released<br>by<br>department.                    | Sent for trial. | Released<br>by<br>department.                                    | Sent for trial. | Released<br>by<br>department. | Sent for trial. |                           |                                      |                         |        |               |                    |
| Persons.                                              | Per-<br>sons.   | Persons.                                        | Per-<br>sons.   | Persons.                                         | Per-<br>sons.   | Persons.                                                         | Per-<br>sons.   | Persons.                      | Per-<br>sons.   |                           |                                      |                         |        |               |                    |
| 29                                                    | 30              | 31                                              | 32              | 33                                               | 34              | 35                                                               | 36              | 37                            | 38              | 39                        | 40                                   | 41                      | 42     | 43            | 44                 |
| ..                                                    | ..              | 1                                               | 5               | ..                                               | 1               | ..                                                               | ..              | 1                             | 52              | 5 & 1<br>Asstt.<br>Supdt. | 14                                   | 21 { 60<br>61 }         | 162    | RS.<br>17,616 |                    |
| ..                                                    | 1               | ..                                              | 1               | ..                                               | 1               | ..                                                               | 2               | 4                             | 45              | 5 & 1<br>Asstt.<br>Supdt. | 14                                   | 21 { 60<br>55 }         | 156    | 16,968        |                    |

(a) Undetected scrapings written off.

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

APPENDIX O (*vide* paragraph 68).  
STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1905-1906.

| Sub-division. | Circle. | 1      | 2  | 3     | Number of appli- cations for salt at the reduced rate. | Weight of fish brought to be cured. |       | Weight of salt issued. | Value of salt issued. | Quantity of salt issued to each man and weight of fish. | EXPENDITURE. |          |                |                |     | Total. |    |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 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|               |         |        |    |       |                                                        | 4                                   | 5     |                        |                       |                                                         | Buildings.   |          | Establishment. | Contingencies. |     |        |    |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 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|               |         |        |    |       |                                                        |                                     |       |                        |                       |                                                         | New works.   | Repairs. |                |                |     |        |    |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 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|               |         |        |    |       |                                                        | 6                                   | 7     | 8                      | 9                     | 10                                                      | 11           | 12       |                |                |     |        |    |     |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 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| Chicacole     | {       | Ganjam | .. | 8,829 | 12,071                                                 | 24                                  | 1,116 | 37                     | 688                   | 1                                                       | 3            | RS.      | A.             | P.             | RS. | A.     | P. | RS. | A. | P. |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    | 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|               |         |        |    |       |                                                        |                                     |       |                        |                       |                                                         |              |          |                |                |     |        |    |     |    |    | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 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.. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |  |

| Cuddalore | Cuddalore     | 617     | 622 27       | 85 33      | 44 5 9        | 11-34 | ..         | 48 8 3     | 200 0 9     | 13 7 6      | 213 8 3     |
|-----------|---------------|---------|--------------|------------|---------------|-------|------------|------------|-------------|-------------|-------------|
|           |               |         |              |            |               |       |            |            |             |             |             |
| Negapatam | Negapatam     | 6401    | 10,706 28    | 1,397 5    | 709 9 5       | 10-73 | ..         | 28 12 5    | 584 4 3     | 80 4 2      | 693 4 10    |
|           |               |         |              |            |               |       |            |            |             |             |             |
| Negapatam | Negapatam     | 644     | 1,521 27     | 230 26     | 144 2 6       | 12-47 | ..         | ..         | 204 0 0     | 14 10 9     | 218 10 9    |
|           | Vedaraniyam   | 2,317   | 2,880 4      | 505 36     | 268 1 4       | 14-45 | ..         | ..         | 332 9 3     | 62 11 10    | 455 5 6     |
|           | Adirampattam  | 3,171   | 20,092 25    | 2,920 38   | 1,363 7 9     | 11-96 | ..         | 13 11 0    | 852 0 0     | 275 0 1     | 1,140 11 1  |
|           | Kattumavadi   | 455     | 1,717 25     | 228 25     | 115 0 8       | 10-95 | ..         | 22 5 0     | 192 0 0     | 242 2 0     | 242 2 0     |
|           | Vattanam      | 680     | 4,099 17     | 788 19     | 395 1 2       | 15-82 | 7 9 6      | 34 10 5    | 384 0 0     | 91 14 11    | 518 2 10    |
| Tinnevely | Total         | 7,297   | 30,311 18    | 4,674 24   | 2,275 13 5    | 12-69 | 7 9 6      | 70 10 5    | 2,024 9 3   | 472 2 7     | 2,574 15 9  |
|           |               | 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   |
|           | Morekolam     | 2,380   | 8,581 30     | 1,252 1    | 628 10 0      | 11-59 | ..         | 178 12 10  | 719 9 0     | 28 8 0      | 926 13 10   |
|           | Tuticorin     | 4,502   | 12,161 15    | 1,498 23   | 794 13 8      | 10-13 | ..         | 77 7 3     | 384 0 0     | 307 5 0     | 768 12 3    |
|           | Kayalpattam   | 1,372   | 10,990 33    | 1,483 3    | 839 5 0       | 11-09 | ..         | ..         | 604 2 7     | 222 1 4     | 826 3 11    |
| Calicut   | Kuttanguli    | 3,051   | 22,421 18    | 2,649 31   | 1,903 9 6     | 13-39 | ..         | 84 15 0    | 671 6 10    | 452 3 8     | 1,208 9 6   |
|           | Total         | 11,305  | 54,464 16    | 7,883 18   | 4,076 6 2     | 11-91 | ..         | 341 3 1    | 2,379 2 5   | 1,010 2 0   | 3,730 7 6   |
|           |               | 14,001  | 65,887 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   |
|           | Udupi         | 11,067  | 108,660 9    | 16,234 2   | 6,764 3 0     | 12-29 | 315 0 6    | 602 15 2   | 2,571 1 9   | 633 2 10    | 4,122 4 3   |
|           | Mangalore     | 7,223   | 59,071 5     | 8,831 24   | 3,679 13 4    | 12-30 | ..         | 171 18 4   | 862 0 0     | 577 15 1    | 1,601 12 5  |
| Calicut   | Kasaragod     | 5,812   | 35,389 10    | 5,049 32   | 2,104 1 4     | 11-73 | 58 0 3     | 170 14 11  | 934 4 0     | 432 9 5     | 1,555 12 7  |
|           | Tellicherry   | 19,973  | 119,410 28   | 16,424 2   | 16,424 1 0    | 11-32 | 784 4 8    | 268 7 5    | 2,797 14 9  | 1,897 1 6   | 5,247 12 4  |
|           | Calicut       | 15,616  | 93,363 4     | 12,953 18  | 12,953 7 6    | 11-41 | 8 2 0      | 406 4 4    | 2,889 12 9  | 1,243 12 11 | 4,648 0 9   |
|           | Ponnani       | 56,062  | 412,898 6    | 55,794 20  | 55,794 8 0    | 11-10 | 57 14 10   | 1,220 9 5  | 7,734 7 9   | 2,200 14 9  | 11,213 12 9 |
|           | Total         | 115,753 | 628,792 22   | 115,197 18 | 97,630 2 2    | 11-43 | 1,223 6 3  | 2,841 0 7  | 19,613 7 0  | 6,485 8 6   | 30,163 6 4  |
| Calicut   |               | 112,514 | 1,167,733 37 | 160,294 23 | 1,27,404 9 10 | 11-29 | 1,497 10 9 | 3,387 15 8 | 20,427 13 3 | 7,739 1 0   | 33,052 8 8  |
|           | Total, Madras | 281,553 | 1,202,711 34 | 157,865 8  | 1,20,895 0 9  | 10-80 | 1,315 11 3 | 5,051 10 1 | 37,008 3 11 | 11,455 0 8  | 54,830 9 11 |
|           | Presidency.   | 268,390 | 1,493,875 39 | 199,834 25 | 1,48,738 0 10 | 11-00 | 1,497 10 9 | 5,229 2 2  | 37,966 13 0 | 12,589 3 8  | 57,282 13 7 |

\* Excludes Rs. 944-5-3 added to the price charged for the salt as a cess to pay for new works at the Tellicherry yard.  
† The difference of Rs. 126 between column 6 of Appendix (a) and column 6 of Appendix (b) is under enquiry.

(a) Includes Rs. 1,831 the pay of the fish-curing Assistant Inspector and his orderlies.  
(b) Do. Rs. 1,274-12-8 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 1905-1906.

| Years.    | East Coast. |        | West Coast. |        | Total.  |
|-----------|-------------|--------|-------------|--------|---------|
|           | TONS.       | TONS.  | TONS.       | TONS.  |         |
| 1901-1902 | 14,890      | 64,002 | 68,992      | 83,884 | 152,876 |
| 1902-1903 | 12,990      | 50,374 | 63,364      | 73,364 | 136,728 |
| 1903-1904 | 13,842      | 39,429 | 53,271      | 63,271 | 116,543 |
| 1904-1905 | 11,981      | 42,696 | 54,677      | 64,677 | 116,658 |
| 1905-1906 | 13,736      | 30,445 | 44,181      | 53,921 | 98,107  |

## GOVERNMENT OF MADRAS.

## REVENUE DEPARTMENT.

APPENDIX P (*vide* paragraph 76).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1905-1906.

| Sub-division.           | Circle.                  | Crude<br>saltpetre<br>expended. | Refined<br>saltpetre<br>produced. | Salt<br>reduced. | Percentage of<br>outturn of                                |                                            |
|-------------------------|--------------------------|---------------------------------|-----------------------------------|------------------|------------------------------------------------------------|--------------------------------------------|
|                         |                          |                                 |                                   |                  | Refined<br>saltpetre<br>to crude<br>saltpetre<br>expended. | Salt<br>to crude<br>saltpetre<br>expended. |
| 1                       | 2                        | 3                               | 4                                 | 5                | 6                                                          | 7                                          |
|                         |                          | I. MDS.                         | I. MDS.                           | I. MDS.          |                                                            |                                            |
| Cocanada .. ..          | Ellore .. .. .           | 149                             | 72                                | 28               | 48.32                                                      | 18.79                                      |
| Masulipatam .. ..       | Bezwada .. .. .          | 1,156                           | 672                               | 355              | 58.13                                                      | 30.70                                      |
|                         | Narasaraopet .. ..       | 694                             | 234                               | 184              | 33.72                                                      | 26.61                                      |
| Nellore .. .. .         | Kanuparti .. .. .        | 1,040                           | 279                               | 536              | 26.82                                                      | 51.53                                      |
| Arcot .. .. .           | Salem .. .. .            | 3,369                           | 1,315                             | 1,440            | 39.03                                                      | 42.74                                      |
| Trichinopoly .. ..      | Coimbatore .. .. .       | 11,386                          | 5,401                             | 4,270            | 47.43                                                      | 37.50                                      |
|                         | Bhavani .. .. .          | 1,809                           | 603                               | 681              | 33.33                                                      | 37.64                                      |
|                         | Erode .. .. .            | 2,675                           | 1,103                             | 1,182            | 41.23                                                      | 44.18                                      |
|                         | South Trichinopoly .. .. | 9,039                           | 3,514                             | 3,661            | 38.87                                                      | 40.50                                      |
|                         | Palni .. .. .            | 4,024                           | 1,372                             | 1,606            | 34.09                                                      | 39.91                                      |
|                         | Madura .. .. .           | 942                             | 407                               | 380              | 43.20                                                      | 40.33                                      |
| Total .. { 1905-1906 .. |                          | 36,283                          | 14,972                            | 14,323           | 41.26                                                      | 39.47                                      |
| 1904-1905 ..            |                          | 41,433                          | 17,985                            | 15,593           | 43.40                                                      | 37.63                                      |

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), No. 179/2906-R., Salt, dated 28th August 1905.

The Hon'ble Mr. J. Twigg.

The Board begs to submit to Government its report on the administration of the Salt Revenue in the Madras Presidency for 1905-1906.

(True Extract.)

H. A. B. VERNON,  
Secretary.

To the Secretary to Government, Revenue Department, with the report, three copies of the statement showing the sanctioned establishments and two statements 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. 993, Revenue, dated 4th October 1906.

Finance.No. 107.

The Board's report on the administration of the Salt Revenue in this Presidency for the year 1905-1906 was as usual submitted punctually on the prescribed date. It is full and clear and calls for but a few remarks.

2. *Officers and establishments.*—The sanctioned strength of the subordinate establishments amounted to 11,181, being an increase of fifteen officers as compared with the previous year, while the cost thereof was Rs. 19,90,504 or an increase of Rs. 2,655. The increase was mainly due to improved arrangements made for the supervision of areas in which palm trees are tapped for the manufacture of jaggery and was thus unconnected with the Salt Revenue.

3. The percentage of total punishments to the total strength of the establishments showed a slight fall, namely, from 31.4 to 30.8 and the number of resignations also was less than in the previous year. But the Government regret to note the large increase in the number of major punishments—dismissals, degradations and suspensions—from 757 in the previous year to 906 in the year under review. The number of degradations is especially large among all classes, and especially among menials and the necessity for recourse to these severer forms of punishments will doubtless receive in every case the careful attention of the Board.

4. *Manufacture and imports.*—The total number of salt factories available for manufacture was 65, or one less than in the previous year in consequence of the closure of the Vadasamanjeri factory. All the existing factories were worked during the year under review and, owing to the generally favourable character of the season except in the Chicacole and Tinnevely sub-divisions, where heavy rains interfered with manufacturing operations, the quantity of salt manufactured amounted to 10½ million maunds, which is the highest on record. While the manufacture in the excise factories showed a decrease of 270,381 maunds, that in the Government factories

increased by 1,136,277 maunds. The quantity of salt imported into the Presidency by sea decreased from 1,307,978 maunds to 1,066,093 maunds, the merchants restricting imports on the West Coast towards the close of the year in the expectation of the reduction of duty.

5. *Stocks, issues and consumption.*—The stock on hand at the beginning of the year was 6,442,155 maunds and adding thereto the quantity of salt locally manufactured and that imported, the total quantity available for consumption during the year was 18,340,296 maunds. Of this quantity 10,675,189 maunds were issued and 391,585 maunds were written off as wastage. The quantity remaining on hand at the end of the year, exclusive of wastage to be written off and of the salt kept in the West Coast depots for supply to the fish-curing yards, was 7,041,816 or a quantity sufficient to meet 9·5 months' demand.

6. The total issues of salt for Home and Inland consumption was 10,095,502 maunds, or a decrease of 216,991 maunds as compared with 1904–1905. The issues of locally-manufactured salt showed an increase of 15,878 maunds but this was more than counterbalanced by the large decrease of 232,869 maunds in the issues of imported salt. The reason for this large decrease of issues in imported salt is the restriction of imports referred to above. The issues of locally-manufactured salt would have been considerably higher but for the restriction of sales in the Government factories in the Chicacole and Coranada sub-divisions which was rendered necessary by the failure of manufacture in the former sub-division and the consequent lowness of stocks. The issues in the Chicacole sub-division on this account were about 925,000 maunds less than in the previous year.

7. The actual consumption of salt and the average rate per head of the population throughout the Presidency (excluding the Native States of Travancore and Cochin but including Mysore and Coorg) amounted to 9,517,390 maunds which gives an average consumption per head of the population of 17·6 lb. against 17·1 lb. in the previous year. This comparison is however considerably affected by the reduced consumption in the two West Coast districts in consequence of the smaller imports referred to above. The rate of consumption in the group comprising those districts with Mysore and Coorg fell, owing to this cause, from 13·6 lb. to 11·6 lb. in the year under review. Excluding this tract, the consumption in the rest of the Presidency was 19·3 lb. per head of the population against 18·1 in 1904–1905.

|           | Rate per head.               |
|-----------|------------------------------|
|           | LB.                          |
| 1900–1901 | 17·15                        |
| 1901–1902 | 17·26                        |
| 1902–1903 | 17·36                        |
| 1903–1904 | 17·75 Duty reduced to Rs. 2. |
| 1904–1905 | 18·10 Do. Rs. 1–8–0.         |
| 1905–1906 | 19·30                        |

An examination of the figures on the margin shows that, while the first reduction of duty made in March 1903 did not materially affect consumption until 1904–1905, the further reduction of duty to Rs. 1–8–0 a maund in March 1905 has resulted in an increase of over 11 per cent. as compared with 1902–1903.

8. The effect of the reduction of duty is not only seen in the increased consumption but also in the lower retail price of salt. The average retail price of salt varied from Rs. 1–13–11 to Rs. 3–3–7 per maund against Rs. 2–7–0 to Rs. 4–3–4 in 1904–1905. At the request of the Government of India special enquiries were made as to the extent to which the consumer had actually benefited by the reduction of duty from Rs. 2–8–0 per maund in 1902–1903 to Rs. 1–8–0 per maund in 1905–1906. The result of the enquiries showed beyond doubt that the reduction in retail prices was as great as could reasonably be expected and that it had conferred a great boon on almost all classes of the population. No doubt the price of salt has not fallen to the full extent which the reduced duty, if alone in operation, would have rendered possible. But this is due to the fact that ever since the reduction of duty the stocks of salt in this Presidency have been unusually low and wholesale prices have been somewhat higher in consequence. This has necessarily affected retail prices and would, had it not been for the lower duty, have produced a distinct rise above the level of prices in 1902–1903. The reduction in retail prices and the increase in consumption that has taken place notwithstanding, is a clear indication that with the advent of more favourable seasons for salt manufacture, the accumulation of sufficient stocks and the consequent reduction in the factory price of salt, the consumer will derive the full benefit of the reduction in the salt duty.

9. The exports by sea amounted to only 336,408 maunds against 398,111 maunds in 1904–1905. It does not appear that the revised rules governing the export of salt to British-Indian ports have been to any extent taken advantage of by the merchants and the Government consider that wider publicity should be given to them.

10. The stocks in hand in each sub-division at the end of the year are shown in the statement subjoined to paragraph 18 of the report. Calculated on the average sales for Home and Inland consumption during the past three years, the stocks at the end of the year were sufficient to meet 9·5 months' demand against a stock of 8·8 months' supply with which the year began. There was a considerable improvement in the stocks in the Cuddalore and Negapatam sub-divisions. The Government, however, regret to note that in the two Northern sub-divisions where the stocks were abnormally low at the beginning there has been a further falling off. In reviewing the report for the previous year the Board of Revenue was asked to report what steps should be taken to ensure a larger supply of salt in the Chicacole sub-division. During the year under report the necessary steps have been taken not only to meet the local demand but also the increased demand that is likely to arise from Orissa and the Central Provinces. The Surla and Calingapatam extensions have been reopened for manufacture and sanction has been accorded to the extension of the Polavaram factory. Instructions have also been issued by the Board for bringing under cultivation all the available waste lands in the factories in the Northern sub-divisions. It is hoped that when these measures are in full operation it will be possible to ensure a constant supply of salt and to maintain prices steadily at the normal level.

11. *Excise system.*—There was no change in the regulation of this system during the year, the number of factories working independently of capitalists being 15 as previously. The average factory price of salt rose from As. 3–3·5 per maund in 1904–1905 to As. 3–8·2 in the year under review. This increase was mainly due to the short stocks and to the consequent high prices charged by the Excise licensees in the Northern sub-divisions. In all the other sub-divisions there was a fall in prices owing to improvement in stocks and competition among licensees.

12. *Competition of Bombay salt.*—The increase in the imports of Bombay salt into the Salem and Coimbatore districts, which was noticed in the review of the report for 1904–1905, continued during the year under report, the quantities imported from Bombay and Madras being respectively 260,814 maunds and 560,474 maunds as compared with 221,802 maunds and 567,870 maunds during the previous year. This invasion of Bombay salt into the Madras Presidency has been the subject of considerable attention from Government and the Board during recent years, and experiments have been made to ascertain whether light salt which might successfully compete with the Bombay salt cannot be produced in the Madras factories without risk to the safety of the revenue. The Government await a detailed report from the Board of Revenue on the results of these experiments.

13. *Quality of Salt.*—The quality of both Government and Excise salt showed a slight deterioration as compared with the previous year, the percentage of sodium chloride being 92·6 and 92 against 93·2 and 92·4 in 1904–1905. The best Government salt was produced at the Lakshmi pans and the best excise salt at Chunampet. The Government note that the salt of the Sevendakulam extension continues to be the worst in Government factories. In the excise factories the Board states that the salt of the three factories in the Kayalpatnam Circle was exceptionally bad. The Government consider that the attention of the local officers should be drawn to the powers which they possess for the destruction of inferior salt. If this power is judiciously exercised, there can be little doubt that the quality of salt will show an improvement.

In addition to the analysis of the salt manufactured in the season of 1905, the Board analysed during the year under review samples of the salt of that and previous seasons under sale so as to obtain an idea of the condition in which the salt reaches the consumer. The results of this analysis are given in paragraph 54 of the report.

14. *Financial results.*—The gross revenue of the year amounted to Rs. 157·90 lakhs being a decrease of nearly 37½ lakhs as compared with 1904–1905. The decrease was mainly due to the reduction of the salt tax to Rs. 1–8–0 a maund from 22nd March 1905. 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 realized in the year amounted to Rs. 159.02 lakhs against 193.48 lakhs in the previous year. The charges debitable to "Salt" out of the total charges of the combined Salt, Abkari and Customs Department amounted to Rs. 21.73 lakhs, leaving a net revenue of Rs. 137.29 lakhs. The percentage of charges to receipts was 13.7 against 10.3 in 1904-1905, the higher proportion being due to the fact that while the receipts declined in consequence of the reduction of duty, it has not been possible proportionately to reduce the establishments maintained for the supervision of the manufacturing operations and the protection of the revenue.

15. *Measures for the protection of Revenue.*—The statistics relating to the working of the preventive establishments have been analysed by the Board in chapter VII of the report. Including cases pending at the beginning of the year, there was a slight increase in the number of persons charged with offences as compared with 1904, but

|      |     |     |     |     | Number of<br>persons charged<br>with offences. |                                              |
|------|-----|-----|-----|-----|------------------------------------------------|----------------------------------------------|
| 1900 | ... | ... | ... | ..  | 10,399                                         | it will be seen from the figures marginally- |
| 1901 | ... | ... | ... | ... | 6,573                                          | noted that there has during recent years     |
| 1902 | ... | ... | ... | ... | 5,245                                          | been a great decline in salt crime, show-    |
| 1903 | ... | ... | ... | ... | 2,375                                          | ing that the salt laws are now better        |
| 1904 | ... | ... | ... | ... | 2,341                                          | understood and observed. The number          |
| 1905 | ... | ... | ... | ... | 2,500                                          | of persons charged during the calendar       |

year 1905 was 2,500 of whom 354 persons were released by the departmental officers after warning and 2,106 persons were sent for trial before the Magistracy. The number of persons released by the departmental officers as having been arrested on insufficient evidence was 35 or only 1.5 per cent. of the total number of persons dealt with. There was only one case of illegal arrest as in the previous year and four cases of resistance to officers of the department in the discharge of their duties. It is also satisfactory to note that there was a slight fall in the average duration of enquiries. The number of persons tried before the Magistrates was 2,122, of whom all but 26 or nearly 99 per cent. were convicted. These results bear testimony to the efficient administration of the department.

16. *Fishcuring operations.*—The number of yards at work was the same as in the previous year, namely, 135. The weight of fish brought to be cured was 44,181 tons or 19 per cent. less than in 1904-1905. This large decrease in the operations was due to the fact that the season was generally unfavourable for fishing on the West Coast and in the Tinnevely sub-division. The total receipts from the operations amounted to Rs. 1,20,895 and the expenditure to Rs. 1,17,994, leaving a surplus of Rs. 2,901. The Board calculates that the net gain to Government from the commencement of the operations will be Rs. 48,775.

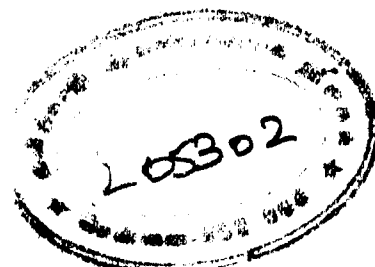
17. *Saltpetre industry.*—The number of factories worked for the manufacture of saltpetre increased from 1,569 to 1,685 while the number of refineries fell from 38 to 37. The receipts were not large enough to cover the pay of the officers employed for the supervision of the refineries and the Government incurred a loss of Rs. 694.

18. The Government in conclusion desire to express their satisfaction at the good work done by the department.

(True Extract.)

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

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



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