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தமிழ்நாடு அரசு

Report on the administration of the Department of Salt-revenue in the Madras Presidency.

அரசாணை எண்.

மு. கோப்புத் தாள் எண்.

அச்சகம்

பலவகை

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நாள் : For the year of 1907-1908.

படிக்கவோ கண்டபடி கையாளவோ கூடாது

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REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1907-1908.

MADRAS:
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[Maximum number of pages fixed—35 pages.]

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY.

FOR 1907-1908.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

The Hon'ble Mr. J. Twigg, I.C.S., Acting Second Member of the Board of Revenue, continued to be in charge of the Administration of the Salt Revenue until the 18th February 1908, excepting a short period from the 17th October to the 27th November 1907, when, during Mr. Twigg's absence on privilege leave, Mr. R. H. Shipley, I.C.S., acted as Commissioner. The Hon'ble Mr. W. O. Horne, I.C.S., took charge on the 19th February 1908 and held it for the remainder of the year.

Secretary to the Commissioner.

2. Mr. H. A. B. Vernon, I.C.S., continued to hold the office of Secretary to the Commissioner up to the 12th February 1908, when he proceeded on leave, and was succeeded by Mr. H. G. Stokes, I.C.S., who held the appointment during the rest of the year.

Deputy Commissioners.

3. Mr. W. A. Fowler continued to hold the office of the Deputy Commissioner, Northern Division, throughout the year. The Central Division was in charge of Mr. G. W. Brown up to the 12th April, and afterwards of Mr. C. B. Cotterell, I.C.S., till the 19th April 1907, when he proceeded on leave. Mr. H. H. F. M. Tyler, I.C.S., assumed charge of the Division on the 29th April 1907 and retained it till the 31st October 1907 when he was relieved by Mr. Bryce McMaster. Mr. F. G. Marshall continued to act as Deputy Commissioner, Southern Division, till the 16th April 1907 when he proceeded on leave. He was succeeded by Mr. G. W. Brown who remained in charge up to the 11th November 1907 when he was relieved by Mr. C. B. Cotterell, I.C.S.

B.—Administrative Changes.

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

G.O., No. 2438, Revenue, dated 2nd October 1907.

(*a*) The Karasa factory was extended.

G.O., No. 2863, Revenue, dated 20th November 1907.
G.O., No. 534, Revenue, dated 21st February 1908.

(*b*) The lease of the Manambadi factory was renewed to Messrs. Parry & Co. for a term of five years, with the option of extending it to ten years. The permanent Assistant Inspector sanctioned for the factory was made temporary for six months and the services of the clerk-shroff were dispensed with.

G.O., No. 606, Revenue, (Confdl.), dated 28th February 1908.

(*c*) The lease of the Arumuganeri and Kulasekarapatnam factories was renewed to the firm of Messrs. D. Raju & Co., for a further period of twenty years.

G.O., No. 1656, Revenue, dated 1st July 1907.

(*d*) The Baruva port was opened to foreign trade experimentally for a year and a Sub-Inspector was appointed for the charge of the port.

G.O., No. 535, Revenue, dated 21st February 1908.

(*e*) The Damodarapatnam port was closed and Vattanam was constituted a sub-port of Tondi.

G.O., Mis. No. 2019, Revenue, dated 10th August 1907.
G.O., Mis. No. 195, Revenue, dated 23rd January 1908.

(*f*) The original period of six months, for which an Assistant Superintendent and two peons were sanctioned for the Cocanada port, was extended to one year and six months and two additional peons were sanctioned for one year.

G.O., No. 810, Revenue, dated 8th April 1907.
G.O., Mis. No. 1575, Revenue, 21st June 1907.

(*g*) The establishments at the Sayer stations at Sannamangalam, Nandalar and Karikal and at the Alathur chowky on the Karikal frontier were strengthened.

G.O., No. 69, Marine, dated 15th February 1908.

(*h*) An Assistant Superintendent of Customs was sanctioned for the port of Point Calimere.

G.O., Mis. No. 1650, Revenue, dated 1st July 1907.

(*i*) A petty officer and a peon were appointed to supervise the operations in the fish-curing yard opened at Pati Sonnapur in the Surlá circle.

G.O., Mis. No. 2143, Revenue, dated 26th August 1907.

(*j*) An Assistant Inspector was entertained for six months to supervise the cultivation of the hemp plant at Padavedu.

G.O., No. 3051, Revenue, (Confdl.), dated 12th December 1907.

(*k*) The Central Distillery Circle was abolished and an Excise Inspector for Railways with a staff of two Sub-Inspectors, a clerk and four peons was appointed for the detection of opium and ganja smuggling.

G.O., No. 3017, Revenue, dated 10th December 1907.

(*l*) An Inspector was appointed for six months for the charge of the Custom House at Tuticorin and the customs clerical staff was reorganised.

G.O., No. 578, Revenue, (Confdl.), dated 26th February 1908.

(*m*) Sanction was accorded to the transfer of the excise administration of the Madras Town to the Collector of Madras, and of the Saidapet taluk to the Collector of Chingleput, to a reduction of establishment in Madras Town Circle by abolishing one post of Assistant Inspector with his orderly of three peons, and to the revision of the clerical establishments in that circle and in the Collectorates of Madras and Chingleput. These changes were to take effect from 1st April 1908.

G.O., No. 2237, Revenue, dated 7th September 1907.
G.O., No. 1891, Revenue, dated 29th July 1907.
G.O., No. 1893, Revenue, dated 29th July 1907.
G.O., No. 2944, Revenue, dated 2nd December 1907.
G.O., Mis. No. 1880, Revenue, dated 26th July 1907.
G.O., No. 2777, Revenue, dated 14th November 1907.
G.O., No. 812, Revenue, dated 21st March 1908.
G.O., No. 2284, Revenue, dated 13th September 1907.

(*n*) The preventive establishments in the Nizampatam, Chittoor, Rânipéttai, Markapur, Cuddalore, Merkanam, Cheyur, Tirukkóyilúr, Tranquebar and Ponnáni Circles were revised, and the orderly of the Assistant Inspector, Kaniyambadi storehouse, was increased by one petty officer and two peons.

G.O., No. 2702, Revenue, dated 8th November 1907.

(*o*) The menial establishments at the Customs ports in the Udipi Circle were revised.

Proceedings of the Marine Dept., No. 134, dated 28th March 1908.

(*p*) The sand-spit plantation establishment at the Negapatam port was revised.

G.O., No. 1936, Revenue, dated 2nd August 1907.

(*q*) Five out of the six chowkies established on the Hyderabad frontier for the levy of transport duty on toddy imported into the Kurnool and Bellary districts were abolished.

G.O., No. 2396, Revenue, dated 27th September 1907.
G.O., Mis. No. 2501, Revenue, dated 10th October 1907.
G.O., Mis. No. 1205, Revenue, dated 18th May 1907.

(*r*) The salt preventive force at Védáranniyam was permanently reduced, and the establishments sanctioned for the Vadasamanjeri factory and for the Steam Launch *Katherine* were surrendered.

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G.O., Mis. No. 2795, Revenue, dated 16th November 1907.

(*s*) The party temporarily employed at the Shoranur Railway Station for the prevention of smuggling of contraband articles from the Native States of Travancore and Cochin was abolished.

G.O., Mis. No. 3013, Revenue, dated 9th December 1907.

(*t*) The Tranquebar fish-curing yard was excluded from the limits of the Nannilam Circle.

CHAPTER II.—ESTABLISHMENTS.

Sanctioned strength of establishments as it stood on 31st March 1908.

[* *Vide* Appendix A on page 14.]

5. Details of the sanctioned strength of the combined Salt, Abkári and Customs Department, as it stood at the end of 1907–1908, 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.

Punishments imposed on Departmental officers.

[† On page 15.]

6. Appendix B † shows the punishments imposed on officers of the department. There was a decrease in the number of dismissals and degradations, and an increase under fines and stoppages of pay for absence without leave, chiefly among the menial staff. The percentage of punishments to the total strength rose from 27·3 to 29·5.

Resignations.

7. One hundred and thirty-six officers (including eight Sub-Inspectors and thirty-four clerks) resigned their appointments against one hundred and twenty-six officers (including six Sub-Inspectors and twenty-five clerks) in the previous year. Eight of these officers resigned in order to take up appointments in other departments.

Appeals.

8. The Board received fifty-five appeals against punishments during the year, twenty-eight from Sub-Inspectors, seven from clerks and twenty from menials. In seven cases, the decision of the lower authorities was reversed, and in twelve it was modified. In the remaining thirty-six cases, the punishments were confirmed.

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

Number of salt factories available for work and actually worked.

9. As in 1906–1907, the number of Government factories was 22 and the number of Excise factories 43. The total area fit for salt manufacture in the Government and Excise factories was 8,024 acres and 7,703 acres, respectively; but 1,466 acres of the former and 1,278 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 except Surla and its extension and the Karambalam and Sevandakulam extensions. In the case of Surla, a dittam of four lakhs of maunds was given to the manufacturers, but manufacture was prevented by frequent and heavy showers of rain. No dittam was granted to the manufacturers in the Karambalam and Sevandakulam extensions on account of large stocks. The areas actually worked were 5,368 and 5,910 acres, respectively. Heavy rains from March to July 1907 interfered with manufacture throughout the northern sub-divisions, and in the Tinnevelly sub-division.

10. The quantity of salt manufactured including spontaneous salt collected at Pandraka in the Masulipatam sub-division was 9,616,725 maunds against 11,234,984 maunds in 1906.

Total outturn.

11. The quantity of salt manufactured under the Excise system was 6,310,863 maunds including 83,286 maunds produced in the Oriental Salt Company's extension at Naupada against 6,989,095 maunds in the previous year. The decrease was in the Chicacole, Cocanada, Masulipatam and Tinnevelly sub-divisions and was due to unfavourable weather.

Excise manufacture.

12. Messrs. Hall, Wilson & Co. as Receivers on behalf of the debenture-holders of the Oriental Salt Company, Limited, carried on business up to 4th April 1907, when it was acquired as a going concern by the present proprietors, the Oriental Salt Company, Limited, formed in 1907. The new company have been registered under the Indian Companies Act, with Messrs. Hall, Wilson & Co. as managing agents. They did not resume their operations at Naupada during the year on account of the low prices at which Liverpool and German salts were sold in Calcutta.

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

13. During the year, four licensees and three merchants at Pákala formed themselves into a company known by the name of the "Woollapaliem Salt Trading Company" with a capital of Rs. 42,000. The share holders bind themselves to transfer to the Company all salt belonging to them, as well as that of licensees who are dependent on them, at a rate not exceeding Rs. 18 per garce, for a period of four years, and have undertaken to sell salt at As. 4 a maund for ordinary sales and As. 4-6 for rail-borne sales. Before the Company commenced actual work, dissensions broke out, resulting in the formation of a rival company. It is reported that attempts are being made to amalgamate the two companies. In fourteen of the Excise factories, the licensees worked independently of capitalists.

Relations between licensees and capitalists.

14. The quantity manufactured under the monopoly system was 3,305,862 maunds against 4,245,889 maunds in 1906.

Monopoly manufacture.

15. The damage caused by rain to salt on the drying grounds was estimated at 86,781 maunds against 114,602 maunds in the previous year. Rejections before or after estimation were nowhere excessive.

Rejections and damage by rain.

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

Stocks and issues (on pages 16 and 17).

17. 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 1908 was sufficient to last for 9·4 months as shown below :—

Sub-division.	Stock at the end of 1907–1908.	Average sales for home and inland consumption for the past three years.	Period for which stocks in column 2 should suffice.
1	2	3	4
	I. MDS.	I. MDS.	MONTHS.
Chicacole	834,896	1,803,168	5·6
Cocanada	94,740	671,925	1·7
Masulipatam	362,311	365,335	11·9
Nellore	908,582	1,624,153	6·7
Chingleput	2,620,531	1,922,876	16·4
Cuddalore	403,761	520,455	9·3
Negapatam	382,013	745,554	6·1
Tinnevelly	1,615,801	1,554,313	12·5
Total ..	* 7,222,685	9,208,279	9·4

* Excludes 58,154 maunds kept in the fish-curing yards on the West Coast.

In the Chingleput and Tinnevelly Sub-divisions there was, however, more than a year's supply. In the other sub-divisions there was a considerable fall in the stocks as compared with the previous year. The quantities sold within the Presidency and sent to places outside the Presidency during the last five years are noted in the margin. It will be seen from these figures that the quantities issued to places outside the Presidency chiefly to Orissa and the Central Provinces fell in 1905–1906 and 1906–1907 owing to restrictions placed on sales of Government salt at Ganjám and Surla, but increased in 1907–1908 when these restrictions were removed.

Year.	Quantity	
	Sold within the Presidency.	Sent to places outside the Presidency.
	I. MDS.	I. MDS.
1903–04	8,352,599	1,694,615
1904–05	8,723,813	1,588,680
1905–06	8,948,810	1,146,692
1906–07	9,506,815	1,129,833
1907–08	9,769,320	1,346,915

18. The quantity of duty-paid salt imported by sea from the Bombay Presidency increased from 1,230,044 maunds to 1,302,789 maunds. The deliveries at the West Coast ports amounted to 1,302,668 maunds and include 5,773 maunds which represents the excess found on re-weighment of the consignments and on which duty was collected in the Madras Presidency.

Imports by sea—duty-paid [*vide* Appendix D on page 19].

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.

	I. MDS.
1905–06	184,145
1906–07	211,121
1907–08	222,330

19. The duty-bearing imports amounted to 2,407 maunds against 3,595 maunds imported last year and were chiefly from the United Kingdom. The bulk of these, viz., 2,314 maunds, was received at Madras.

Imports—duty-bearing.

20. The total issues for home and inland consumption of salt locally manufactured and imported by sea and rail were 9,588,709, 1,305,196 and 222,330 maunds, respectively, as against 9,191,888, 1,233,639 and 211,121 maunds in 1906–1907. There was an increase under all heads. The increase in the issues of locally manufactured salt occurred chiefly in the Chicacole and Chingleput sub-divisions, and was due in the former sub-division to large removals of salt from Ganjám and Surla to Orissa, and in the latter sub-division to the lightness of the salt on sale at the Madras Depot. In the Nellore and Tinnevelly sub-divisions the decrease was slight, but in the Cocanada sub-division it amounted to more than $1\frac{1}{2}$ lakhs, and was due to low stocks in the sub-division.

Variation in sales for home and inland consumption.

21. Five thousand five hundred and four maunds were exported by the Masulipatam Salt Trading Company from the Manginapudi factory to Calcutta. There were no other exports during the year to the British Indian ports. Exports from the Tinnevelly sub-division to the Straits Settlements fell from 311,200 maunds to 55,164 maunds. The decrease was due to the fact that permission was not granted for the export of salt pending the decision of the question of imposing a special cess on salt exported to the foreign ports.

Exports.

Four thousand maunds of salt were 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.

Exports to Travancore.

22. Two thousand four hundred maunds were supplied duty-free from the Madras Depot to the Buckingham Mills Company for bleaching and dyeing purposes.

Duty-free issue of salt for use in manufactures.

Supply to jails.

23. The quantity of salt supplied to the Jail Department was 2,880 maunds against 2,757 maunds in the previous year.

Supply of salt to the French Government.

24. The French Government were supplied with 57,616 maunds against 73,238 maunds in 1906–1907 and 61,780 maunds in 1905–1906.

Wastages written off.

25. Four hundred and fifty-eight thousand nine hundred and five maunds were written off during the year as wastage against 466,011 maunds in the previous year. The general proportion of wastage to the stored contents of heaps sold was 4·53 per cent. against 4·04 per cent. in 1906–1907 and 4·03 per cent. in 1905–1906. The average, however, was higher in the Chicacole, Cocanada, Nellore, Chingleput and Cuddalore sub divisions, where it was accounted for mainly by the age of the heaps sold.

Excesses.

26. Excesses amounting to 812 maunds were discovered in 104 heaps.

Abstract of stocks and issues during the past five years.
[* On page 18.]

27. 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.

Wholesale price of salt in Excise factories.
[† On pages 20 and 21.]

28. 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 1·8 pies to 3 annas 5·8 pies per maund. The increase was chiefly noticeable in the Chicacole, and Cocanada sub-divisions where the excise licensees raised the prices owing to low stocks.

Wholesale price of salt in Government factories.
Appendix F. [On page 22.]

29. The usual price of Government salt was 3 annas a maund. Lower rates were charged at Pandraka, Kanuparti and Krishnapatnam under G.Os., No. 369, Revenue, dated 28th May 1890, No. 891, Revenue, dated 18th September 1905, and Mis. No. 1411, Revenue, dated 29th September 1905, respectively. Rates were above 3 annas a maund at Calingapatam, Karasa, Balacheruvu, Polavaram and Penuguduru where issues were restricted and salt was sold by auction. Salt was supplied from the Sevandakulam extension to the Jail Department at 4 annas a maund.

Retail price of salt.
[‡ On page 23.]

30. Appendix G ‡ shows the average retail prices at each district centre for the three years ending 1907–1908. These varied from Rupees 1-6-11 to Rs. 2-14-8 per maund against Rs. 1-13-6 to Rs. 3-5-4 in 1906–1907. There was a marked fall in the year under report throughout the whole Presidency due to the reduction of duty on the 20th March 1907.

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

31. The average cost of Bombay salt imported on private account at British ports in South Canara and Malabar was 10 annas 1·3 pies per maund. The prime cost at Calicut amounted to 9 annas 6·8 pies per maund against the ordinary price of 3 annas charged for Government salt at the Madras Depot. The imports of Bombay salt by rail from Calicut to the Salem and Coimbatore districts decreased from 226,194 maunds to 175,158 maunds, while those of Madras salt to the same two districts increased from 601,134 maunds to 649,306 maunds. Imports by rail from Bombay and Goa into Mysore advanced from 527,729 maunds to 557,351 maunds and into the Madras Presidency from 211,121 maunds to 222,330 maunds. The imports of Madras salt into Mysore fell from 85,203 maunds to 85,019 maunds.

No special contracts were made during the year with the object of placing Madras salt on markets where it would compete with Bombay salt.

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32. With the exception of certain places in the Cocanada, Masulipatam and Nellore sub-divisions and in the Bellary circle, salt was not sold by weight anywhere in the Presidency.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

33. 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 11,673,586 maunds (as shown in the margin) against 11,164,377 maunds in the previous year.

Total consumption.

	I. MDS.
Total issues for Home and Inland consumption of Government and excise salt	9,588,709
Add—	
Imports by sea	1,305,196
Imports from the Bombay Presidency and Goa by rail into Mysore	557,351
Imports from the Bombay Presidency and Goa by rail into the Madras Presidency ..	222,330
Total ..	11,673,586

* [On pages 24 to 27.]

34. 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, as declared at the factories is often changed by merchants.

35. The consumption in the Presidency including Mysore, Coorg and Native States (except Travancore and Cochin) is estimated thus :—

	1907-1908.	1906-1907.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports by sea and rail into the Presidency	11,673,586	11,164,377
Deduct salt sent beyond the Presidency	1,260,737	1,043,631
Balance ...	10,412,849	10,120,746

On the basis of the figures in the census tables, the average consumption per head of the population was 19·3 lb. against 18·7 lb. for the preceding year.

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

	I. MDS.
Quantity	1,773,940
	PERSONS.
Population	9,645,000

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

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 35 ..	10,412,849	44,343,072
Deduct	1,773,940	9,645,000
Balance ..	8,638,909	34,698,072

$\underbrace{\hspace{6em}}_{\text{20·4 lb.}}$

36. The consumption of the West Coast districts, Mysore and Coorg together works out to 15·1 lb. per head and that for the rest of the Presidency excluding Travancore and Cochin to 20·4 lb. against 20·1 lb. in the previous year.

Consumption in Pudukkóttai.

37. 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 and Madura districts. The factory declarations in 1907–1908 covered 33,760 maunds and one-half of the salt consigned to the Manappárai station amounted to 26,081 maunds; the sum of the two gives an average consumption of 12·94 lb. per head of the population against 12·61 lb. in 1906–1907 and 13·75 lb. in 1905–1906.

CHAPTER V.—REVENUE AND EXPENDITURE.

Receipts.

[* On page 28.]

38. The receipts on account of salt revenue under the different heads are shown in Appendix I.* The decrease of Rs. 20,85,121 as compared with the revenue of the preceding year is the net result of—

(i) Increases in—

	RS.
(a) Cost price of Government salt sold for Home and Inland consumption	1,33,939
(b) Miscellaneous receipts, chiefly due to the sale-proceeds of the right to manufacture salt in the waste pans in the Nellore sub-division	10,871
(c) Value of salt sold for fish-curing	2,015
(d) Value of salt sold to the French Government	576
Total ...	1,47,401

(ii) Decreases in—

(a) Duty on Government and Excise salt sold for Home and Inland consumption and for export to British Indian ports	22,24,139
(b) Customs duty	8,383
Total ...	22,32,522

39. The decrease of 22·24 lakhs of rupees under duty was due to a fall of 17·44 lakhs of rupees in the realizations on account of credit sales and of 4·80 lakhs of rupees under cash sales. The fall in both cases was due to the reduction of the salt tax on 20th March 1907.

The increase of 1·34 lakhs of rupees under cost price of Government salt was chiefly due to the large removals of salt from the Ganjám and Surla factories and from the Madras Depot.

[† On page 28.]

40. 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. 1,22,52,898, Rs. 16,54,586 (a) were realized on account of Government salt sold and Excise salt removed on cash payment, and Rs. 1,04,74,561 for salt issued on credit prior to and during the year.

[‡ On page 29.]

41. The quantity of salt issued on credit in each sub-division, exhibited in enclosure 2 ‡ to Appendix I, represents 91·53 per cent. of the total sales against 90·44 per cent. in 1906–1907, and 92·30 per cent. in 1905–1906. The rise in the percentage of credit sales was due to the low price of Government paper. The Board granted 66 per cent. of the total credits issued during the year, chiefly to the large firms who do not deal in salt, but sell their credit orders to the salt traders of the several factories in the Presidency.

Of the value of salt so issued, Rs. 43,27,840 were collected in the year and Rs. 44,54,135 were outstanding at its close. Rs. 61,46,721 were realised on account of salt issued in the previous year.

Revenue of 1907–1908 compared with that of previous years.

	RS.
1903–1904 ..	1,95,35,806
1904–1905 ..	1,95,88,005
1905–1906 ..	1,57,89,722
1906–1907 ..	1,43,38,019
1907–1908 ..	1,22,52,898

42. The salt revenue of the Presidency for the five years ending 1907–1908 is given in the margin.

(a) Includes Rs. 1,16,429, the value of salt sold for fish-curing, and Rs. 6,402 for the quantities sold to the French Government.

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[* On page 29.]

43. Taking credit only for 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. 1,25,15,486.

Charges.

[† On pages 30 to 33.]

44. Including the abkári and customs charges, the total charges of the Presidency amounted to Rs. 31,99,050 against Rs. 32,46,961 in the preceding year. Details for sub-divisions are given in Appendix J.† Excluding Rs. 20,259 spent on Excise licensees' works and Rs. 5,07,776 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. 26,71,015. Five per cent. of this or Rs. 1,33,551 is as usual debited to Customs and two-fifths of the balance, or Rs. 10,14,986 to Excise; the remainder, together with the two amounts mentioned above as relating exclusively to salt, or in all Rs. 20,50,513, is the amount debitable to Salt.

Cause of variation.

[Vide enclosure to Appendix J on page 34.]

45. The increase under charges for "conveying salt to French Settlements and to fish-curing yards" was due to the removal of a large quantity of salt by rail from the Madras depot for supply to the fish-curing yards in the Malabar district. The decrease under "Purchase of salt manufacturer's share" was due to the smaller outturn in the Government factories of the Northern Sub-divisions, while the increase under "conveying and storing salt" was due to the large outturn in the Ennore factories.

[Vide Appendix K on pages 36 and 37.]

46. The total expenditure on works was Rs. 1,38,204 against Rs. 1,59,464 in the previous year. The former sum included Rs. 20,259 and the latter sum Rs. 16,102 spent on works executed by the department on behalf of excise licensees and recoverable from them by means of cess. There was a decrease in expenditure both under "works for revenue and general purposes" and "works for manufacture and storage" of salt. The fall was chiefly due to the fact that there was special expenditure in 1906–1907 for the construction of Assistant Inspector's quarters at Daggupad, Circle offices at Nizampatam and Kayalpatnam, and of a platform with two drying grounds for the Polavaram Extension.

Proportion of charges to receipts and net revenue.

47. The charges amounted to 16·4 per cent. of the receipts against 14·2 per cent. and the net revenue fell from Rs. 1,27,24,183 to Rs. 1,04,64,973.

48. The revenue receipts were Rs. 1,13,03,051 and the charges Rs. 15,25,302 or 13·49 per cent. of the receipts. The manufacturing receipts were Rs. 9,49,847 and the charges Rs. 5,25,211 or 55·29 per cent. of the receipts.

[‡ On pages 38 to 40.]

49. 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 7 pies to 2 annas 11·8 pies per maund, except at Balacheruvu where the rate exceeded three annas. The establishment charges exceeded 5 per cent. of the duty on salt sold in 1906–1907 at Balacheruvu, Dugarazpatnam, Adirámpatnam, Kattumavadi and Manakkudi, and in four cases there was loss to Government on the year's transactions.

CHAPTER VI.—QUALITY OF SALT.

Mode of selecting samples.

50. With reference to the instructions contained in Board's Proceedings, No. 4498, Salt, dated 28th November 1904, approved in G.O., 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 1907 and sold or test-weighed before 31st March 1908. All the samples were analysed in the Board's laboratory.

Quality of Government salt.

51. The quality of the salt manufactured in 1907 was the same as that manufactured in the previous year, the average percentage of sodium chloride being 92·9. This average was exceeded at Kanuparti, Manakkudi, Kudikkadu, Kattumavadi, Polavaram, Lakshmi pans, Adirampatnam Extension and Pandraka. The average percentage of magnesium salts rose from 2·3 to 2·9 per cent., while that of calcium impurities decreased and the percentage of dirt remained unaltered. The salt of the Pandraka factory was particularly good, with no magnesium sulphate and with but little dirt. The worst salt produced was that of the Karasa extension, which contained 89·1 per cent. of sodium chloride and 2·9 per cent. of magnesium salts and 5·4 per cent. of dirt.

Quality of Excise salt.

52. The average percentage of sodium chloride in the salt of the Excise factories, manufactured in 1907, increased from 91·5 to 92·0. The percentage was below the average in the Manginapudi, Nizampatam, Tada, Pakala, Penuguduru, Levingepuram, Mogalturru, Arumuganeri, Keranur, Kuppili, Karasa, Cuddalore, Káyalpatnam, Krishnápatnam, Negapatam, Kuttanguli, Penuguduru Extension No. II, Krishnápatnam Extensions Nos. II and I, Merkanam, and Neidavasal factories. The salt manufactured in the Adirámpatnam and Arasadi factories contained more than 94 per cent. of sodium chloride. Twenty-one factories showed more than the average of 2·4 per cent. of magnesium chloride, the worst being Keranur, Levingepuram and Tada with 4·0, 4·3 and 4·7 per cent., respectively. There was a slight increase in the average percentage of magnesium sulphate from 1·0 to 1·1. The salt manufactured at Konada, Pákála, Naupada, Nizampatam, Cuddalore, Penuguduru, Penuguduru Extension No. II, Manginapudi, Kuppili and Mogalturru contained over 3 per cent. of dirt.

Analysis of salt sold.

53. Analysis of the salt sold at each factory in 1907–1908 has given the following average results :—

—		Percentage of				
		Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.	Moisture.
Government ..	1907–08	87·1	2·4	1·4	2.6	6·0
	1906–07	87·7	2·1	1·9	2·4	5·6
Excise	1907–08	85·9	3·1	1·6	2·2	6·6
	1906–07	85·5	3·0	1·8	2·3	6·8

The average percentage of 87·1 of sodium chloride was exceeded at eight Government factories and the average percentage of 6·0 of moisture was exceeded in 11 factories. The salt sold in the Balacheruvu, Calingapatam, Nizampatam, Ganjám and Surla factories contained over 4 per cent. of dirt. In the case of salt sold in Excise factories the average percentage of 85·9 of sodium chloride was exceeded in 22 factories. The moisture contained in the salt sold in 18 factories exceeded 7 per cent., and there was over 4 per cent. of dirt in the salt sold in the Penuguduru, Kuppili and Mogalturru factories.

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

54. Except that the practice of raking was abandoned, no change was made in the method of manufacture followed in the Attiput and Vallur factories. The quantity outturned was 1,378,945 maunds against 886,143 maunds in the previous year, and was the highest on record since the commencement of the experiment. There was, however, a decrease in the percentage of sodium chloride and an increase in that of magnesium salts. The number of measures per maund which the salt of the Ennore factories yielded at the time of sale during this year varied from 23 to 25·5. The general average for the Presidency was 23 to 27 measures 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.

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

55. Appendix M * shows the number of salt cases reported and the manner in which they were disposed of during the calendar year 1907, in each sub-division of the Presidency.

[* On pages 41 and 42.]

56. There was a fall in the total number of offences reported during the year from all the sub-divisions, the decrease being greatest in Chicacole, Cocanada, Chingleput, Negapatam and Calicut. The decline is attributed generally to the heavy rains, which prevented the formations of salt in the saliferous areas, and to the further reduction in duty. The fall in crime is also ascribed in some instances, to the reclamation of the saline soils for agricultural purposes and to efficient patrolling on the part of the preventive staff. The Board, while recognising that these causes, particularly the reduction in duty, have contributed materially towards the decrease in crime, has consistently enjoined on superior officers, the necessity for continued vigilance, in order to check any neglect on the part of their subordinates, which may be encouraged by the diminishing volume of crime.

(Classification of offences.)

57. Excluding undetected cases and scrapings the total number of cases reported during the year was 317. In 61 of these, the offence was manufacture of contraband salt (other than saltpetre), 121 related to possession of contraband salt-earth, 5 to possession of earth-salt, 74 to possession of spontaneous or swamp salt, while the remaining 56 were connected with the manufacture of saltpetre, etc.

(Contraband articles dealt with.)

58. The quantities of contraband articles dealt with under the Salt Act 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.
1907	(a) 13 26 72¼	11 14 12	6 5 63	31 21 67	2 19 2	2 29 3
1906	(b) 69 33 56½	59 25 63¾	12 9 28¾	147 18 8½	4 2 40	61 2 69¼

(a) Includes MDS. S. T. 4–32–19 of educed salt.

(b) Includes MDS. S. T. 4–14–59 of educed salt.

(Duration of cases before Inspectors.)

59. The general average duration of enquiries was 5·44 days against 5·74 in the preceding year. The highest average—16 days for two cases —occurred in the Hospet circle. The case against one person, which remained undisposed of at the end of the year had been pending from October 1907.

Acquittals.

60. The percentage of acquittals in the cases sent for trial shows a decrease from 1·84 to 1·38.

Illegal arrests.

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

Rewards.

62. The amount sanctioned as rewards was Rs. 786–14–0 against Rs. 2,331–4–0 in the previous year. The decrease is due to the fall in the number of convictions.

Assaults on officers.

63. There were two cases of resistance to officers of the department in the discharge of their duties, but neither of them was of a serious nature.

Salt preventive operations in the Pudukkóttai State.

[† On page 43.]

64. The results of the operations of the salt preventive force in the Pudukkóttai State are shown in Appendix N.† The work of the department is reported to have been satisfactory. The decrease in detection is ascribed to the cheapness of salt, with which the markets were plentifully supplied. The average duration of cases rose from 2·13 in the previous year to 2·56; and the incidence of fines per head from As. 14–2 to Rs. 1–4–0. The retail price of salt varied between 18·144 and 27·216 seers per rupee.

CHAPTER VIII.—FISH-CURING.

Number of yards worked.

65. The number of yards at work increased from 135 to 136, due to the opening of a new yard at Pati Sonnapur in the Surla Circle (*vide* G.O., Mis. No. 1650, Revenue, dated 1st July 1907).

Extent of operations.

66. The total weight of fish brought to the yards for curing was 1,565,946 maunds or 57,525 tons against 1,146,904 maunds or 42,131 tons in the previous year. There was thus an increase of 419,042 maunds in the quantity of fish cured or 36·5 per cent. The increase was contributed mainly by the Calicut sub-division, and was due to the unusually favourable season for mackerel in South Canara and sardines in Malabar. 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.*

[* On pages 44 and 45.]

Proportion of salt issued to fish cured.

67. The quantity of salt issued per maund of fish varied from 6·89 lbs. to 14·89 lbs., and the average for the Presidency slightly fell from 10·82 to 10·78 lbs. This was due to decrease in the West Coast and increase in the East Coast. The proportion of salt issued to fish cured on the East and West Coasts during 1906–1907 and 1907–1908 is as follows:—

	1906-1907.	1907-1908.
	LB.	LB.
East Coast	9·56	9·62
West ,, ...	11·31	11·12

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

Quantity of cured fish available for local consumption.

68. The actual quantity of fish which left the yards cured and fit for consumption was 869,627 maunds, and 21,065 maunds of salted fish were imported from places outside the Presidency. The total quantity therefore available for local consumption and for export was 890,692 maunds. Deducting from this, 266,244 maunds of cured fish exported to places outside the Presidency, the quantity consumed locally amounted to 624,448 maunds. The average value per pound of fish exported was 1 anna 3·93 pies against 1 anna 8·10 pies in the previous year.

Financial results.

69. During the year, 10,520 maunds of excise salt were purchased by Government for supply to fish-curing yards and the total quantity of salt issued to the yards in the year was 205,275 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 Rs. 1,23,274–4–8, while the receipts were Rs. 1,16,428–7–8. Prior to 1897–1898 it was customary, in calculating receipts and expenditure, to exclude from the expenditure side establishments for gollahs on west coast and incidental expenses, interest at 5 per cent. on the capital cost of works, and the cost of upkeep of gollahs, also at 5 per cent. on the capital cost. Adopting this method of calculation, the loss to Government for the year under report works out to Rs. 6,845–13–0 and the progressive gain to Government since 1879–1880 is reduced to Rs. 2,75,094–9–7. If, however, these items, (amounting to Rs. 79,750 for gollah establishments and storage expenses, Rs. 72,054 interest on capital cost and a similar amount for upkeep of gollahs) are taken into account, the loss on the year's working is increased from Rs. 6,845–13–0 to Rupees 15,329–13–0, while the progressive gain to Government is reduced to Rs. 51,236–9–7. The principal reason for the loss on the year's working (Rs. 6,845) is to be found in the reduction made under G.O., No. 1083, Revenue, dated 30th October 1906, in the price of salt issued for fish-curing purposes in Malabar from one rupee to ten annas a maund from 1st January 1907.

70. Information as to the migratory movements of fish on the coasts was collected and sent to Sir Frederick Nicholson, K.C.I.E., the Honorary Director for Fisheries, Madras.

71. The concessions granted to fish-curers in G.O., No. 1083, Revenue, dated 30th October 1906, were not availed of in any of the yards in the Presidency except in some of the yards of the Calicut sub-division where the curers conducted operations at night on payment of overtime fees.

CHAPTER IX.—MISCELLANEOUS.

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

72. During the year, 5,224 heaps were stored, of which 19·3 per cent. were stored by Inspectors and Assistant Inspectors and 1·8 per cent. were tested by Assistant Commissioners. Of heaps stored by Sub-Inspectors 5·7 per cent. were tested by Inspectors and 14·8 per cent. by Assistant Inspectors either by check-weighment at time of sales or by re-storage.

The heaps tested by Assistant Commissioners, Inspectors and Assistant Inspectors were 18·4 per cent. of the total number stored. The provisions of the Salt Manual with regard to the test-weighment of heaps were fairly complied with by the Assistant Commissioners, Masulipatam and Chingleput Sub-divisions. It was found necessary to call the attention of the other Assistant Commissioners to the matter.

The saltpetre industry.

73. The number of factories for the manufacture of crude saltpetre decreased from 1,631 to 1,532, the decrease occurring chiefly in the Arcot and Trichinopoly Sub-divisions, while the number of refineries increased from 36 to 37.

Receipts and expenditure under saltpetre.

74. The receipts on account of license fees amounted to Rs. 4,368 against Rs. 4,438 and the expenditure which consists solely of the pay of the officers employed for the supervision of the refineries was Rs. 5,629–8–6 against Rs. 5,111–4–10 in the previous year.

Refined saltpetre and edible salt produced.

[* On page 46.]

75. 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.

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

Service books.

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

Inventory of valuable stock.

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

Conduct of officers.

79. The work of the department was generally most satisfactory, and the conduct of officers excellent.

BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 27*th August* 1908.

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

(True Copy.)

R. G. A. THOMSON,
Assistant Secretary.

APPENDIX A (*vide* paragraph 5).

STATEMENT showing the sanctioned strength of the establishment as it stood on 31st March 1908.

	Establishments in the Board's and the Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Subordinate Factory establishments.						Subordinate Preventive and Tree-tax establishments.		
			Permanent.			Temporary.			Permanent.			Temporary (*b*).			Permanent.		
	Clerks, accountants, copyists, type-writing clerks and pressmen.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspector.	Assistant Inspectors.	Sub-Inspectors.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Strength at the beginning of the year ..	157	157	81	114	873	..	17	36	165	328	1,363	..	12	934	152	330	4,926
Sanctioned during the year	..	..	1	..	5	1	2	2	..	..	..	..	..	..	1	1	8
Abolished during the year	..	1	1	1	3	..	1	..	3	6	25	..	..	10	..	31	80
Strength at the end of the year	(*a*) 157	(*a*) 156	81	113	875	1	18	38	162	322	1,338	..	12	924	153	300	4,854

	Subordinate Preventive and Tree-tax establishments—*cont.*			Subordinate Customs establishments (*c*).			Subordinate Fish-curing establishments (*c*).	Subordinate Distillery establishments.			Saltpetre amins—Petty officers.	Abkári establishments in Collectorates and Taluk offices.		Total strength.	Cost per annum.
	Temporary.														
	Clerks and shroffs.	Petty officers.	Peons.	Superintendents and Assistant Superintendents.	Clerks and shroffs.	Menials.		Clerks.	Petty officers.	Peons.		Clerks.	Menials.		
	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Strength at the beginning of the year ..	5	8	138	37	143	396	312	3	8	89	51	265	72	11,172	RS. (*d*) 20,09,509
Sanctioned during the year	..	..	..	..	9	16	2	..	..	..	..	..	..	48	14,748
Abolished during the year	..	2	10	3	9	5	..	1	1	3	..	..	..	196	27,354
Strength at the end of the year	5	6	128	34	143	407	314	2	7	86	51	265	72	11,024	19,96,903

(*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.
(*d*) Revised figure.

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APPENDIX B (*vide* paragraph 6).

STATEMENT showing the number of punishments imposed on the officers of the Salt, Abkári and Customs Department of and below the rank of Inspectors during 1907–1908.

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.	1907–1908 ..	213	1	..	..	..	..	1	·46
	1906–1907 ..	212	..	2	..	..	..	2	·94
Sub-Inspectors ..	1907–1908 ..	913	..	47	21	11	..	79	8·6
	1906–1907 ..	909	4	68	12	19	..	103	11·3
Superintendents, Assistant Superintendents, Clerks and Shroffs.	1907–1908 ..	(*a*) 656	5	11	4	5	..	25	3·8
	1906–1907 ..	(*a*) 662	7	15	5	5	2	34	5·1
Menials	1907–1908 ..	(*a*) 8,905	112	60	411	1,424	1,049	3,056	34·3
	1906–1907 ..	(*a*) 9,052	114	77	419	1,222	989	2,821	31·2
Total ..	1907–1908 ..	(*a*) 10,687	118	118	436	1,440	1,049	3,161	29·6
	1906–1907 ..	(*a*) 10,835	125	162	436	1,246	991	2,960	27·3

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

APPENDIX C (*vide* paragraphs 16 and 17).

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1907–1908.

Sub-divisions.	Stock at the beginning of the year including the wastage to be written off.			Received during the year.											Total in hand and received.		
				Government.					Excise.				Grand total, Government and Excise.			
	Government.	Excise.	Total.	Received from licensees.	From other Sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.		Government.	Excise.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	12,83,728	300,912	15,84,640	(a) 602,520	..	242	(b) 814	603,576	(c) 980,882	..	(i) 656	981,538	1,585,114	1,887,304	1,282,450	3,169,754
Cocanada	65,325	372,643	437,968	46,968	(d) 120	..	..	47,088	(e) 152,314	23	(b) 16	152,353	199,441	112,413	524,996	637,409
Masulipatam ..	26,808	369,136	395,944	80,587	..	..	..	80,587	(f) 283,525	20	(b) 126	283,671	364,258	107,395	652,807	760,202
Nellore	788,569	406,865	1,195,434	(g) 309,386	..	..	..	309,386	(h)1,044,101	2	..	1,044,103	1,353,489	(i) 1,099,649	(i1) 1,449,274	2,548,923
Chingleput ..	1,638,581	254,690	1,893,271	2,125,196	(j) 190	164	(b) 53,727	2,179,277	914,302	9	..	914,311	3,093,588	3,817,858	1,169,001	4,986,859
Cuddalore	145,605	302,653	448,258	8,556	..	..	..	8,556	572,265	34	(b) 908	573,207	581,763	(k) 169,085	(k1) 860,936	1,030,021
Negapatam ..	179,853	270,664	450,517	154,969	..	14	(b) 12	154,995	593,567	79	(b) 2	593,648	748,643	(l) 335,898	(l1) 863,262	1,199,160
Tinnevelly	116,802	1,404,272	1,521,074	..	..	..	(m) 3,200	3,200	1,817,907	222	(b) 734	1,818,863	1,822,063	(n) 126,044	(n1) 3,217,093	3,343,137
Total of the East Coast	4,245,271	3,681,835	7,927,106	3,328,182	310	420	57,758	3,386,665	6,358,863	389	2,442	6,361,694	9,748,359	7,655,646	10,019,819	17,675,465
Calicut—Total of the West Coast ..	123,557	..	123,557	..	(o)102,692	32	(p) 2,576	105,300	..	..	..	..	105,300	228,857	..	228,857
Total of the Presidency	4,368,828	3,681,835	8,050,663	3,328;182	103,002	452	60,329	3,491,965	6,358,863	389	2,442	6,361,694	9,853,659	7,884,503	10,019,819	17,904,322
Imports— Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(q)1,525,119	..	..	(q)1,525,119
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,407	..	..	2,407
Grand Total ..	4,368,828	3,681,835	8,050,663	3,328,182	103,002	452	60,329	3,491,965	6,358,863	389	2,442	6,361,694	11,381,185	7,884,503	10,019,819	19,431,848

(a) Includes 36,000 maunds manufactured during the season of 1908 but excludes 55,680 maunds manufactured during the season of 1907.
(b) Undelivered salt on which duty was refunded.
(c) Includes 109,200 maunds manufactured during the season of 1908 but excludes 88,800 maunds manufactured during the season of 1907.
(d) Received from the Balacheruvu factory for supply to the Jalaripeta fish-curing yard.
(e) Includes 13,200 maunds manufactured during the season of 1908 but excludes 1,200 maunds manufactured during the season of 1907.
(f) Includes 22,800 maunds manufactured during the season of 1908.
(g) Includes 42,000 maunds manufactured during the season of 1908.
(h) Includes 4,800 maunds manufactured during the season of 1908 but excludes 12,000 maunds manufactured during the season of 1907.
(i) Includes, (i1) Excludes } 1,694 maunds purchased from the excise licensees for fish-curing purposes.
(j) Received from Karambalam for supply to the Kadapakam fish-curing yard.
(k) Includes, (k1) Excludes } 1,734 maunds purchased from the excise licensees for fish-curing purposes, and 13,190 maunds for supply to the French authorities at Karikal
(l) Includes, (l1) Excludes } 1,050 maunds purchased from the excise licensees for fish-curing purposes.
(m) Undelivered salt which was not transported to the West Coast in 1906–1907.
(n) Includes, (n1) Excludes } 6,042 maunds purchased from the excise licensees for fish-curing purposes.
(o) Includes 978 maunds transported from the Madras Depot at the close of 1906–1907 and excludes 10,408 maunds and 1,174 maunds received from the Tuticorin and the Madras Depot Circles respectively after 31st March 1908.
(p) Purchased for supply to the French authorities at Mahe.
(q) Includes 222,380 maunds of duty-paid salt imported by rail from Bombay and Goa.

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APPENDIX C (*vide* paragraphs 16 and 17)—*cont.*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1907–1908—*cont.*

Sub-divisions—cont.	Expended during the year.												Balance including wastage to be written off.		
	Government.							Excise.					Total expended, Government and Excise.			
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.		Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Chicacole	(a)1,153,633	11,994	..	(b) 120	..	56,169	1,221,916	1,040,995	..	..	37,341	1,078,336	2,300,252	665,388	204,114	869,502
Cocanada	(c) 81,795	7,064	1,080	..	..	5,600	95,539	416,968	..	(d) 2	23,089	440,059	535,598	16,874	84,937	101,811
Masulipatam ..	90,959	343	..	..	..	2,060	93,362	280,916	(e) 5,504	(f) 78	13,351	299,849	393,211	14,033	352,958	366,991
Nellore	481,673	3,649	..	..	..	41,001	526,323	1,048,961	..	..	49,783	1,098,744	1,625,067	573,326	350,530	923,856
Chingleput ..	(g)1,676,110	3,060	..	(h) 89,288	(i) 2,400	90,506	1,861,364	443,204	..	(f) 1,170	22,360	466,734	2,328,098	1,956,494	702,267	2,658,761
Cuddalore	(j) 6,482	1,103	53,620	(k) 190	(l) 10	4,235	65,640	525,228	..	..	28,256	553,484	619,124	103,445	307,452	410,897
Negapatam ..	(m) 200,834	5,994	..	..	..	10,621	217,449	567,679	..	(n) 2,542	22,913	593,134	810,583	118,449	270,128	388,577
Tinnevelly ..	(o) 220	7,843	..	(p) 24,000	..	380	32,443	1,572,632	(q) 55,164	(r) 4,870	48,905	1,681,571	1,714,014	93,601	1,535,522	1,629,123
Total of the East Coast	3,691,706	41,050	54,700	113,598	2,410	210,572	4,114,036	5,896,583	60,668	8,662	245,998	6,211,911	10,325,947	3,541,610	3,807,908	7,349,518
Calicut—Total of the West Coast ..	(s) 420	164,225	2,916	..	(t) 9	2,335	169,905	..	..	..	..	..	169,905	58,952	..	58,952
Total of the Presidency	3,692,126	205,275	57,616	113,598	2,419	212,907	4,283,941	5,896,583	60,668	8,662	245,998	6,211,911	10,495,852	3,600,562	3,807,908	7,408,470
Imports— Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(u)1,525,119	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,407	..	..	..
Grand Total ..	3,692,126	205,275	57,616	113,598	2,419	212,907	4,283,941	5,896,583	60,668	8,662	245,998	6,211,911	12,023,378	3,600,562	3,807,908	7,408,470

(a) Includes 208 maunds supplied to the Jail Department.
(b) Issued from the Balacheruvu factory to the Jalaripeta fish-curing yard in the Cocanada sub-division.
(c) Includes 260 maunds supplied to the Jail Department.
(d) Destroyed under condition 13 of the Excise license.
(e) Exported to Calcutta without claim to wastage allowance.
(f) Destroyed under paragraph 75 of the Salt Manual.
(g) Includes 1,554 maunds supplied to the Jail Department.
(h) Issued from the Madras Depot to the fish-curing yards in the West Coast.
(i) Issued to the Buckingham Mills Company for bleaching and dyeing purposes.
(j) Includes 80 maunds supplied to the Jail Department.
(k) Issued from Karambalam to the Kadapakam fish-curing yard in the Chingleput sub-division.
(l) Quantity lost in transit double duty and cost price of which were recovered from the contractor.
(m) Includes 300 maunds supplied to the Jail Department.
(n) Destroyed under condition 13 of the Excise license.
(o) Supplied to the Jail Department.
(p) Transported to the fish-curing yards of the Udipi circle.
(q) Exported to the Straits Settlements.
(r) Includes 4,000 maunds sent to the Travancore State and 870 maunds destroyed under condition 13 of the Excise license.
(s) Includes 258 maunds supplied to the Jail Department and 162 maunds to the Military Department.
(t) Includes 8 maunds lost over board, and 1 maund found short at the Mangalore fish-curing yard on which duty and cost price were recovered.
(u) Includes 222,380 maunds of duty-paid salt imported by rail from Bombay and Goa.

ENCLOSURE 1 TO APPENDIX C (*vide* paragraph 27).

STOCKS and issues of salt of all kinds for the five years ending with 1907–1908.

Years.	In hand at beginning of the year. Government salt.	Excise salt.	Imported salt.	Total.	Receipts. Government salt.	Excise salt.	Imported salt.	Total.	Total in hand and received. Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1903–1904	4,595,327	4,903,568	..	9,498,895	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	11,755,812	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	11,898,141	6,644,080	10,445,902	1,250,314	18,340,296
1906–1907	(a) 3,512,836	(a1) 3,708,166	..	7,221,002	4,190,471	6,688,910	1,444,760	12,324,141	7,703,307	10,397,076	1,444,760	19,545,143
1907–1908	4,315,700	3,613,182	..	7,928,882	3,412,673	6,337,984	1,527,526	11,278,183	7,728,373	9,951,166	1,527,526	19,207,065

Years.	Issues. For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Balance at end of the year, exclusive of wastage not written off within the year. Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
1903–1904	10,047,214	192,726	(b) 63,379	60,838	(g) 336,110	10,700,267	3,076,243	3,147,625	..	6,223,868
1904–1905	10,312,493	199,833	(c) 7,096	61,474	(h) 398,111	10,979,007	2,387,452	4,054,703	..	6,442,155
1905–1906	10,095,502	157,865	(d) 23,684	61,730	(i) 336,408	10,675,189	3,490,570	3,730,432	..	7,221,002
1906–1907	10,636,648	150,823	(e) 16,432	73,238	316,034	11,193,175	4,315,700	3,613,182	..	7,928,882
1907–1908	11,116,235	205,275	(f) 11,081	57,616	60,668	11,450,875	3,533,163	3,747,676	..	7,280,839

(a) Includes } 22,266 maunds stored in the Vadasamanjeri factory but forfeited to Government under section 28 of the Salt Act.
(a1) Excludes }

(b) 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 [illegible]ills 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 [illegible]vandakulam Extension to the Morekolam fish-curing yard at the close of the year and 6,000 maunds sent to the Travancore State.

(c) 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 [illegible]00 maunds sent to the Travancore State.

(d) 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 [illegible]ipettai, and 3,600 maunds sent to the Travancore State.

(e) Includes 7,572 maunds destroyed, 2,600 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 260 maunds to Messrs. Parry & Co. for use in their chemical works at [illegible] and 6,000 maunds sent to the Travancore State.

(f) Includes 4,662 maunds destroyed, 2,400 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 10 maunds lost in transit in the supply to the French Government for [illegible] duty and cost price from the contractor were recovered, 8 maunds lost [illegible], 1 maund found short the duty and cost price of which were recovered and 4,000 maunds sent to the Travancore [illegible]

(g) Includes [illegible] maunds exported by the Ceylon Government. (h) Includes [illegible] maunds exported by the Ceylon Government. (i) Includes 40,500 maunds exported by the Ceylon Government.

[illegible] 5, 9, 12, 13, 14 and 19 include duty-paid salt imported by [illegible] Bombay and Goa.

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

STATEMENT showing duty-paid and duty-bearing salt imported by sea and by land in the Madras Presidency in 1907–1908.

Sub-division.	Port or district of import.	As per manifests from Ports in the Bombay Presidency.	Other countries.	Total as per manifests.	Wastage discovered. Quantity.	Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8
	Duty-paid imports (by sea).						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Chicacole ..	Bimlipatam	5	..	5	..	..	5
Chingleput ..	Madras	24	..	24	..	..	24
Cuddalore ..	Cuddalore	5	..	5	..	..	5
Negapatam ..	Negapatam	10	..	10	..	..	10
Tinnevelly ..	Tuticorin	77	..	77	..	..	77
Calicut ..	Baindur (South Canara district).	7,234	..	7,234	18	·24	7,216
	Coondapoor do. ..	32,905	..	32,905	282	·85	32,623
	Hangarkotta do. ..	58,208	..	58,208	447	·76	57,761
	Malpe do. ..	15,006	..	15,006	154	1·02	14,852
	Mulki do. ..	4,248	..	4,248	97	2·28	4,151
	Mangalore do. ..	209,477	..	209,477	3,142	1·49	206,335
	Cannanore (Malabar district) ..	100,880	..	100,880	867	·85	100,013
	Tellicherry do. ..	96,512	..	96,512	1,186	1·22	95,326
	Badagara do. ..	58,898	..	58,898	791	1·34	58,107
	Quilandi do. ..	12,024	..	12,024	91	·75	11,933
	Calicut do. ..	412,670	..	412,670	7,350	1·78	405,320
	Beypore do. ..	5,110	..	5,110	76	1·48	5,084
	Ponnáni do. ..	304,663	..	304,663	3,629	1·19	301,034
	Cochin do. ..	2,991	..	2,991	28	·93	2,963
	Total ..	1,320,826	..	1,320,826	18,158	1·37	1,302,668
	Total duty-paid ..	1,320,947	..	1,320,947	18,158	1·37	(b) 1,302,789
	Duty-paid imports (by rail).						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	222,330
	Duty-bearing imports (by sea).						
Chicacole ..	Vizagapatam	..	6	6	..	..	6
Cocanada ..	Cocanada	..	3	3	..	..	3
Chingleput ..	Madras	..	2,314	2,314	..	..	2,314
Tinnevelly ..	Tuticorin	..	24	24	..	..	24
Calicut ..	Mangalore (South Canara district).	..	5	5	..	..	5
	Tellicherry (Malabar district) ..	..	9	9	..	..	9
	Calicut do. ..	..	35	35	..	..	35
	Cochin do. ..	..	11	11	..	..	11
	Total ..	..	(a) 2,407	2,407	..	..	(b1) 2,407
	Grand Total ..	1,320,947	2,407	1,323,354	18,158	..	1,527,526

(a) Includes 2,404 maunds from the United Kingdom and 3 maunds from Melbourne.
(b) Includes } 5,773 maunds being the excess found in consignments of duty-paid salt imported from Bombay and
(b1) Excludes } on which duty was collected in this Presidency.

APPENDIX E

(*vide* paragraph 28).

STATEMENT showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1907–1908.

Sub-divisions.	Excise factory.	Under 1 anna. I. Mds.	Under 1 anna. Amount.	From 1 anna to 1 anna 11 pies. I. Mds.	From 1 anna to 1 anna 11 pies. Amount.	From 2 annas to 2 annas 11 pies. I. Mds.	From 2 annas to 2 annas 11 pies. Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	From 3 annas to 3 annas 11 pies. Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	From 4 annas to 4 annas 11 pies. Amount.
1	2	3	4	5	6	7	8	9	10	11	12
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Chicacole.	Naupada	..	..	68	6 4 6	324,248	41,634 3 6	207,228	44,188 14 10	4,186	10,46 8 0
	Kuppili	..	..	..	..	..	..	421	96 7 8	3,324	969 8 0
	Konada	..	..	..	..	20	3 2 0	4,258	928 1 6	4,442	1,243 9 8
	Bimlipatam ..	..	..	..	..	..	..	..	..	3,568	999 14 8
	Karasa	186	8 11 6	418	27 6 0	130	16 4 0	8,050	1,548 8 0	37,884	9,496 0 0
	Total ..	186	8 11 6	486	33 10 6	324,398	41,653 9 6	219,957	46,762 0 0	53,404	13,755 8 4
Cocanada.	Penuguduru ..	..	..	..	..	..	..	66,363	13,381 14 6	96,438	25,301 10 6
	Jagannaikpur ..	..	..	..	..	..	..	..	..	9,742	2,739 15 0
	Mogalturru ..	..	..	..	..	..	..	434	84 7 0	17,762	4,440 8 0
	Total ..	..	..	..	..	..	..	66,797	13,466 5 6	123,942	32,482 1 6
Masulipatam.	Manginapudi ..	..	..	11,972	1,315 10 4	60,520	8,881 14 2	113,132	21,212 4 0	..	..
	Nizampatam ..	..	..	..	..	2	0 5 6	95,290	19,343 2 8	..	..
	Total ..	..	..	11,972	1,315 10 4	60,522	8,882 3 8	208,422	40,555 6 8	..	..
Nellore.	Kanuparti ..	..	..	1,878	120 8 4	24,202	3,781 9 0	..	..	..	..
	Pákala	..	..	..	..	62,608	10,743 6 8	232,807	41,534 9 8	22,302	5,575 8 0
	Iskapalle ..	..	..	..	..	73,284	9,618 10 2	72,108	14,079 1 6	..	..
	Krishnapatnam ..	4,190	168 6 6	30,418	2,288 9 10	254,776	33,193 14 0	141,122	27,092 10 6	770	192 8 0
	Tada	..	..	..	..	60,351	8,068 6 9	68,025	12,775 6 0	120	30 0 0
	Total ..	4,190	168 6 6	32,296	2,409 2 2	475,221	65,405 14 7	514,062	98,481 11 8	23,192	5,798 0 0
Chingleput.	Covelong	..	..	..	..	116,107	14,866 13 6	60,541	11,351 7 0	..	..
	Cheyur	..	..	..	..	47,781	6,757 11 9	1,852	379 4 0	63,946	16,872 0 6
	Chunampet ..	..	..	..	..	1,474	229 0 0	119,279	24,249 6 0	31,880	8,031 13 0
	Total ..	..	..	..	..	165,362	21,853 9 3	181,672	35,930 1 0	95,826	24,903 13 6
Cuddalore.	Merkanam ..	..	..	..	..	6,958	1,086 0 6	174,570	35,518 4 1	67,690	17,074 6 0
	Cuddalore ..	..	..	..	..	..	..	22,343	4,784 3 6	48,148	12,193 12 0
	Kudikkadu ..	..	..	..	..	..	..	51	9 9 0	198	55 11 0
	Manambadi ..	..	..	..	..	..	..	..	..	..	..
	Neidavasal ..	..	..	222	17 11 0	2,306	325 2 6	38,870	7,936 3 0	57,779	14,505 10 0
	Tranquebar ..	..	..	..	..	240	31 12 0	6,161	1,173 8 0	36,163	9,049 12 10
	Total ..	..	..	222	17 11 0	9,504	1,442 15 0	241,995	49,421 11 7	209,978	52,879 3 10
Negapatam.	Negapatam ..	..	..	..	..	436	54 8 0	..	..	241,399	60,349 12 0
	Védáranniyam ..	..	..	..	..	115,004	16,928 13 0	338	63 6 0	..	..
	Thambikkanalla-vankottai ..	..	..	..	..	..	..	48,818	9,556 1 0	18,834	4,708 8 0
	Adirámpatnam ..	360	18 12 0	51	4 3 6	124	20 3 4	24,004	4,658 11 0	13,019	3,286 6 0
	Theethandatha-nam	..	..	..	..	922	142 4 6	7,742	1,577 11 9	26,697	7,260 5 3
	Vattanam ..	..	..	..	..	592	92 8 0	67,990	13,142 9 0	..	..
	Total ..	360	18 12 0	54	4 3 6	117,078	17,238 4 10	148,892	28,998 6 9	299,949	75,604 15 3
Tinnevelly.	Morekolam ..	..	..	12	1 5 0	532	74 15 0	2,542	486 7 0	25,342	6,339 5 0
	Mutturagunáda-patnam	..	..	398	24 14 0	1,872	248 11 0	36,080	6,908 0 0	29,128	7,282 0 0
	Arasadi	..	..	112	10 8 0	9,714	1,523 12 0	59,480	11,907 4 6	19,286	4,884 13 0
	Karapad	..	..	..	..	14,754	2,134 0 3	77,963	15,428 7 0	27,048	6,765 0 0
	Levingopuram ..	..	..	..	..	3,618	532 1 8	91,312	19,430 12 6	139,461	36,175 9 0
	Sovandakulam ..	..	..	718	65 2 0	5,714	834 3 9	118,658	24,996 8 9	245,335	62,162 2 6
	Káyalpatnam ..	..	..	2,132	133 4 0	106,301	13,287 10 0	14,388	2,697 12 0	..	..
	Kayalpatnam Extension	..	..	..	..	6,906	863 4 0	4,672	876 0 0	..	..
	Arumuganéri ..	..	..	..	..	241,842	30,230 4 0	2,680	502 8 0	..	..
	Koranur	..	..	..	..	221,705	27,713 2 0	700	131 4 0	..	..
	Kulasékarapatnam	..	..	..	..	7,744	1,210 0 0	10,713	2,343 7 6	..	..
	Kuttanguli ..	..	..	..	..	..	..	..	..	15,804	3,956 14 0
	Total ..	..	..	3,372	235 1 0	620,702	78,651 15 8	419,188	85,708 7 3	499,404	1,27,[illegible] 11 6
	Grand Total ..	4,736	195 14 0	48,402	4,015 6 6	1,772,787	2,35,128 8 6	2,000,985	3,99,374 2 5	1,305,695	3,32,[illegible] 5 11

Excise factory.	From 5 annas to 5 annas 11 pies. I. Mds.	From 5 annas to 5 annas 11 pies. Amount.	From 6 annas to 6 annas 11 pies. I. Mds.	From 6 annas to 6 annas 11 pies. Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	From 7 annas to 7 annas 11 pies. Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	From 8 annas to 8 annas 11 pies. Amount.	From 9 annas and upwards. I. Mds.	From 9 annas and upwards. Amount.	Total. I. Mds.	Total. Amount.	Average, 1907–1908.	Average, 1906–1907.
2	13	14	15	16	17	18	19	20	21	22	23	24	26	25
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	A. P.	A. P.
Naupada	..	..	..	..	..	..	..	..	..	..	535,730	86,875 14 10	2 7·1	2 6·8
Kuppili	46,899	16,593 13 0	9,696	4,011 7 0	37,961	18,189 10 4	17,725	9,601 0 8	..	..	116,026	49,461 14 8	6 9·8	5 5·2
Konada	28,797	9,574 3 6	17,462	7,437 11 0	6,262	2,739 10 0	954	491 3 0	6,252	4,444 0 8	68,447	26,861 9 4	6 3·3	5 0·4
Bimlipatam	68,256	22,264 9 0	13,020	5,168 6 0	10,392	4,657 1 0	4,350	2,179 9 0	5,552	3,636 8 0	105,138	38,905 15 8	5 11·04	6 0·0
Karasa	15,022	4,717 9 0	..	..	2,400	1,050 0 0	125,036	62,531 8 0	26,528	19,838 9 0	215,654	99,234 7 6	7 4·3	3 9·0
Total	158,974	53,150 2 6	40,178	16,617 8 0	57,015	26,636 5 4	148,065	74,803 4 8	38,332	27,919 1 8	1,040,995	3,01,339 14 0	4 7·5	3 5·9
Penuguduru	85,487	26,942 6 0	28,988	10,973 3 0	37,040	16,615 13 0	90	45 0 0	..	..	314,406	93,259 15 0	4 8·9	3 4·1
Jagannaikpur	8,902	2,781 14 0	6,660	2,665 7 0	222	104 1 0	1,568	787 10 0	196	110 4 0	27,290	9,189 3 0	5 4·6	3 10·0
Mogalturru	12,104	3,782 8 0	43,870	16,451 4 0	1,102	482 2 0	..	..	..	..	75,272	25,240 13 0	5 4·3	4 1·3
Total	106,493	33,506 12 0	79,518	30,089 14 0	38,364	17,202 0 0	1,658	832 10 0	196	110 4 0	416,968	1,27,689 15 0	4 10·7	3 6·6
Manginapudi	..	..	..	..	..	..	..	..	..	..	185,624	31,409 12 6	2 8·4	2 1·3
Nizampatam	..	..	..	..	..	..	..	..	..	..	95,292	19,343 8 2	3 2·9	3 7·0
Total	..	..	..	..	..	..	..	..	..	..	280,916	50,753 4 8	2 10·6	2 7·2
Kanuparti	..	..	..	..	..	..	..	..	..	..	26,080	3,902 1 4	2 4·7	2 6·0
Pákala	..	..	..	..	..	..	..	..	..	..	317,717	60,853 8 4	3 0·7	3 2·7
Iskapalle	..	..	..	..	..	..	..	..	..	..	145,392	23,697 11 8	2 7·2	2 6·3
Krishnapatnam	..	..	..	..	..	..	..	..	..	..	431,276	62,936 0 10	2 4·0	1 11·2
Tada	..	..	..	..	..	..	..	..	..	..	128,496	20,873 12 9	2 7·1	2 5·6
Total	..	..	..	..	..	..	..	..	..	..	1,048,961	1,72,263 2 11	2 7·5	2 4·6
Covelong	..	..	..	..	..	..	..	..	..	..	176,648	26,218 4 6	2 4·4	2 2·9
Cheyur	344	107 8 0	..	..	..	..	..	..	..	..	113,923	24,116 8 3	3 4·6	3 9·0
Chunampet	..	..	..	..	..	..	..	..	..	..	152,633	32,510 3 0	3 4·8	3 9·9
Total	344	107 8 0	..	..	..	..	..	..	..	..	443,204	82,844 15 9	2 11·8	3 3·6
Merkanam	484	151 4 0	..	..	..	..	..	..	..	..	249,702	53,829 14 7	3 5·3	3 7·4
Cuddalore	9,852	3,243 2 0	2,301	862 14 0	271	118 9 0	20	10 6 8	80	45 0 0	83,015	21,257 15 2	4 1·1	4 1·9
Kudikkadu	..	..	..	..	..	..	..	..	..	..	249	65 4 0	4 2·8	3 6·6
Manambadi	480	161 14 0	2,010	753 12 0	18,830	8,238 2 0	2,140	1,070 0 0	218	136 4 0	23,678	10,860 0 0	7 0·0	7 3·7
Neidavasal	2,634	823 2 0	..	..	..	..	..	..	..	..	101,811	23,607 12 6	3 8·5	3 9·7
Tranquebar	13,660	4,268 12 0	10,549	3,955 14 0	..	..	..	..	..	..	66,773	18,479 10 10	4 5·1	4 0·6
Total	27,110	8,648 2 0	14,860	5,572 8 0	19,101	8,356 11 0	2,160	1,080 6 8	298	181 4 0	525,228	1,27,600 9 1	3 10·6	3 11·0
Negapatam	..	..	..	..	..	..	..	..	..	..	241,835	60,404 4 0	3 11·9	3 11·9
Védáranniyam	..	..	..	..	..	..	..	..	..	..	115,342	16,992 3 0	2 4·2	2 4·1
Thambikkanalla-vankottai	..	..	..	..	..	..	..	..	..	..	67,652	14,264 9 0	3 4·4	3 1·3
Adirámpatnam	448	143 0 0	..	..	..	..	..	..	..	..	38,009	8,131 3 10	3 5·0	2 11·4
Theethandathanam	898	280 10 0	..	..	..	..	..	..	..	..	36,259	9,260 15 6	4 1·0	4 4·8
Vattanam	..	..	..	..	..	..	..	..	..	..	68,582	13,235 1 0	3 1·0	3 2·0
Total	1,346	423 10 0	..	..	..	..	..	..	..	..	567,679	1,22,288 4 4	3 5·3	3 4·8
Morekolam	12,230	3,821 14 0	50	18 12 0	..	..	..	..	..	..	40,708	10,742 10 0	4 2·6	4 8·3
Mutturagunádapatnam	..	..	..	..	..	..	..	..	..	..	67,478	14,463 9 6	3 5·1	3 10·4
Arasadi	..	..	..	..	..	..	..	..	..	..	88,592	18,326 5 6	3 8·7	3 7·0
Karapad	..	..	..	..	..	..	..	..	..	..	119,765	24,327 7 3	3 3·0	3 0·5
Levingopuram	1,860	584 2 6	..	..	..	..	..	..	..	..	236,251	56,722 9 8	3 10·0	3 8·9
Sovandakulam	15,826	4,974 11 0	..	..	..	..	..	..	..	..	386,251	93,032 12 0	3 10·4	3 7·3
Káyalpatnam	..	..	..	..	..	..	..	..	..	..	122,821	16,118 10 0	2 1·1	2 2·1
Kayalpatnam Extension	..	..	..	..	..	..	..	..	..	..	11,578	1,739 4 0	2 4·8	..
Arumuganéri	..	..	..	..	..	..	..	..	..	..	244,522	30,732 12 0	2 0·1	2 2·1
Koranur	..	..	..	..	..	..	..	..	..	..	222,405	27,844 6 0	2 0·0	2 0·6
Kulasékarapatnam	..	..	..	..	..	..	..	..	..	..	18,457	3,553 7 6	3 0·9	2 8·1
Kuttanguli	..	..	..	..	..	..	..	..	..	..	15,804	3,956 14 0	4 0·0	3 9·[illegible]
Total	29,916	9,380 11 6	50	18 12 0	..	..	..	..	..	..	1,572,632	3,01,560 10 11	3 0·8	2 11·[illegible]
Grand Total	324,183	1,05,216 14 0	134,606	52,298 10 0	114,460	52,195 0 4	151,883	76,716 5 4	38,826	28,210 9 8	5,896,583	12,86,340 12 8	3 5·8	3 1·[illegible]

APPENDIX F (*vide* paragraph 29).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1907–1908.

Government factories and extensions.	Year.	Maximum.	Minimum.	Average.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
Ganjám	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 7 6	0 3 0	0 3 3·8
Surlá	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 7 6	0 3 0	0 3 6·7
Calingapatam	1907–1908	(a) 0 12 6	0 3 0	0 4 5·4
	1906–1907	0 14 9	0 3 0	0 3 9·1
Karasa	1907–1908	(a) 1 2 9	0 3 0	0 4 6·1
	1906–1907	0 8 6	0 3 0	0 3 8·3
Balacheruvu	1907–1908	(a) 1 0 0	0 3 0	0 3 8·2
	1906–1907	0 9 6	0 3 0	0 3 4·2
Polavaram	1907–1908	(a) 0 14 9	0 3 0	0 7 7·9
	1906–1907	0 14 3	0 3 0	0 3 3·1
Penuguduru	1907–1908	(a) 0 7 0	0 3 0	0 3 5·9
	1906–1907	0 4 1	0 3 0	0 3 1·4
Pandraka	1907–1908	0 2 0	0 2 0	0 2 0·0
	1906–1907	0 2 0	0 2 0	0 2 0·0
Chinna Ganjám	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 3 0	0 3 0	0 3 0·0
Kanuparti	1907–1908	(b) 0 2 6	0 2 6	0 2 6·0
	1906–1907	0 2 6	0 2 6	0 2 6·0
Krishnapatnam	1907–1908	(c) 0 2 0	0 2 0	0 2 0·0
	1906–1907	0 2 0	0 2 0	0 2 0·0
Dugarazpatnam	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 3 0	0 3 0	0 3 0·0
Madras Depot	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 3 0	0 3 0	0 3 0·0
Karambalam	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 3 0	0 3 0	0 3 0·0
Adirámpatnam	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	..	..	..
Kattumavadi	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 3 0	0 3 0	0 3 0·0
Manakkudi	1907–1908	0 3 0	0 3 0	0 3 0·0
	1906–1907	0 3 0	0 3 0	0 3 0·0
Sevandakulam	1907–1908	(d) 0 4 0	0 4 0	0 4 0·0
	1906–1907	0 4 0	0 4 0	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 with reference to G.O., No. 891, Revenue, dated 18th September 1905.
(c) Price charged for the Government salt of 1900 (*vide* G.O., Mis. No. 1411, Revenue, dated 29th September 1905).
(d) Price charged for the salt supplied to the Jail Department at market rates.

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APPENDIX G (*vide* paragraph 30).

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 1907–1908.

Districts.	1905–1906.	1906–1907.	1907–1908.
1	2	3	4
1. Ganjám*	17·8	20·5	27·9
2. Vizagapatam	16·7	15·0	19·0
3. Gódávari	19·7	19·3	24·0
4. Kistna	19·9	20·5	25·6
5. Guntúr	18·2	18·1	24·0
6. Kurnool	13·5	13·5	15·2
7. Bellary	15·2	15·6	17·3
8. Anantapur	17·7	17·9	22·7
9. Cuddapah	16·5	17·0	19·9
10. Nellore	20·9	20·8	26·8
11. Madras	20·4	20·7	27·6
12. Chingleput	21·4	21·7	26·7
13. South Arcot	17·3	18·1	24·3
14. North Arcot	17·2	18·0	23·4
15. Salem	14·9	14·5	18·0
16. Coimbatore	15·1	14·8	15·6
17. Trichinopoly	17·2	18·5	21·7
18. Tanjore N.	18·1	18·7	24·8
18. Tanjore V.	18·3	18·8	25·2
19. Madura	16·9	17·2	24·4
20. Tinnevelly	19·4	19·4	27·4
21. The Nilgiris	12·4	12·0	13·7
22. Malabar	15·6	15·8	19·0
23. South Canara	16·0	16·8	20·8

N. = Negapatam salt. V. = Védáranniyam salt.

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

APPENDIX H—PART I (*vide* paragraph 34).

ABSTRACT statement showing the salt traffic on railways in the Madras Presidency during the year 1907–1908.

Districts consigned to	Districts sent from: Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Guntúr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Malabar.	South Canara.	Goa territory.	Bombay Presidency.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	26,996	61	84	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	57,543	16,194	2,109	440	800	28,302	..	..	..	..	..	..	..	..	..
Gódávari	..	7,953	18,160	..	5,576	67,700	..	..	..	..	..	..	..	..	..
Kistna	..	..	15	442	24,163	32,619	..	..	..	..	..	..	..	..	..
Guntúr	..	..	134	1,628	120,094	2,148	..	..	..	..	..	..	..	254	..
Nellore	..	..	..	..	4,834	23,407	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	148,156	33,637	..	..	..	..	..	..	153	..
Kurnool	..	..	..	162	3	89,761	5,432	..	..	..	..	..	..	6,025	47,249
Bellary and Anantapur	..	..	..	10	..	54,780	94,870	..	..	..	..	..	..	11,889	143,735
Chingleput and Madras	..	..	10	..	..	..	112,941	..	2	4	..	..	..	..	..
North Arcot	..	..	..	..	..	37,253	368,589	470	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	318,989	126,392	3,420	..	..	..	..	..	..
Salem	..	..	..	..	..	..	344,171	..	..	..	380	60,622	..	..	4,613
Coimbatore including Nilgiris.	..	..	..	..	..	429	269,919	..	60	..	34,347	114,536	..	..	5,880
Tanjore	..	..	..	..	..	..	760	3,068	241,134	..	75,281	..	..	..	..
Trichinopoly	..	..	..	..	..	..	1,418	18,052	104,332	1,024	274,760	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..	4,530	527,965	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	20	201,854	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	216,717	..	..	2,532
South Canara	..	..	..	..	..	..	..	..	..	..	..	12,975	8,245	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	24	..	..	..	..
Central Provinces	16,258	59,209	3,630	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	817,517	..	9,952	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	100,498	79,061	69,030	1,042	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	..	85,019	..	..	..	..	..	..	83,302	474,049
Bombay Presidency	..	..	..	..	..	..	437	..	..	..	..	..	..	..	..
Lower Provinces of Bengal.	12,893	..	796	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	931,207	83,417	34,890	103,180	234,531	553,585	1,637,224	147,982	348,948	5,578	1,114,611	404,850	8,245	101,623	678,058

APPENDIX H—PART I (*vide* paragraph 34)—*cont.*

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1907–1908—*cont.*

Districts consigned to	Districts sent from—*cont.*: Cuddapah.	Kurnool.	Bellary.	Anantapur.	North Arcot.	Salem.	Coimbatore including Nilgiris.	Trichinopoly.	Travancore.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces.	Lower Provinces of Bengal.	Total.	Deduct salt transmitted: Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.
1	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.			I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	..	..	..	..	..	..	..	..	..	..	..	2	..	..	27,143	..	..	27,143
Vizagapatam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	105,388	..	..	105,388
Gódávari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	99,389	..	..	99,389
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	57,239	..	..	57,239
Guntúr	..	..	..	..	..	..	..	..	..	..	..	..	..	..	124,258	..	..	124,258
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	28,241	..	..	28,241
Cuddapah	2,236	..	..	219	131	..	..	..	..	..	..	..	..	..	184,532	77	2,236	182,219
Kurnool	..	1,610	142	..	..	..	..	..	..	..	..	..	..	..	150,384	124	1,610	148,650
Bellary and Anantapur.	62	124	4,997	26,184	..	..	..	..	..	79	401	..	..	..	337,131	1,965	31,181	303,985
Chingleput and Madras.	..	..	..	..	..	..	..	8	..	..	..	..	..	..	112,965	..	..	112,965
North Arcot	15	..	20	..	24,250	45	..	..	..	142	..	..	..	..	430,784	216	24,250	406,318
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	448,801	..	..	448,801
Salem	..	..	..	..	85	4,953	776	..	..	..	..	..	..	..	415,600	124	4,953	410,523
Coimbatore including Nilgiris.	..	..	..	..	..	..	7,147	4,900	..	..	..	..	..	..	437,218	1,085	7,147	428,986
Tanjore	..	..	..	..	..	..	..	571	..	..	..	..	..	..	320,814	..	..	320,814
Trichinopoly	..	..	..	..	..	..	..	6,623	..	..	..	..	..	..	406,209	5,665	6,623	393,921
Madura	..	..	..	..	..	..	..	186	..	..	..	..	..	..	532,681	..	..	532,681
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	201,874	..	..	201,874
Malabar	..	..	..	..	..	..	256	..	..	..	..	..	..	..	219,505	..	..	219,505
South Canara	..	..	..	..	..	..	53	..	..	..	..	..	..	..	21,273	..	..	21,273
Travancore	..	..	..	..	..	..	..	..	28,450	..	..	..	..	..	28,474	..	28,450	24
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..	..	..	79,097	..	..	79,097
Orissa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	827,469	2	..	827,467
Nizam's Dominions	..	..	66	..	..	..	..	..	..	..	..	..	..	..	249,697	401	..	249,296
Mysore Province	..	..	..	1,301	..	79	..	..	..	35,215	..	..	..	..	678,965	221	35,215	643,529
Bombay Presidency	..	..	217	..	..	..	..	..	..	..	..	..	..	..	654	..	..	654
Lower Provinces of Bengal.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	13,689	..	..	13,689
Total ..	2,318	1,734	5,442	27,704	24,466	5,077	8,232	12,288	28,450	35,436	401	2	..	..	6,539,474	9,880	141,665	6,387,929

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APPENDIX H—PART II (*vide* paragraph 34).

CORRECTED distribution statement.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT. Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Guntúr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevelly.	Bombay Presidency and Goa, etc.	Mysore Province.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjám	518,351	571	84	..	..	..	..	..	..	..	..	..	..
Vizagapatam	57,543	644,103	2,109	440	800	28,302	..	..	..	..	..	11	..
Gódávari	..	9,732	360,122	7,038	5,576	67,700	..	..	..	..	..	3	..
Kistna	..	..	14,998	240,084	49,132	32,619	..	..	..	..	..	..	..
Guntúr	..	..	134	1,628	391,896	3,994	..	..	..	..	..	254	..
Nellore	..	..	..	..	4,834	518,806	..	..	..	..	..	..	..
Chingleput and Madras	..	..	10	..	..	10,226	576,637	..	2	4	..	2,338	..
South Arcot	..	..	..	..	..	..	318,989	341,536	4,142	..	..	5	..
Tanjore	..	..	..	..	..	..	760	3,068	601,058	5,759	75,281	10	..
Madura	..	..	..	..	..	..	..	..	1,068	280,646	837,961	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	134	242,333	101	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	335,918	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	794,184	..
Bellary and Anantapur	..	..	..	10	..	54,780	94,870	..	..	..	..	155,624	79
Cuddapah	..	..	..	..	..	183,134	33,637	..	..	..	..	153	..
Kurnool	..	..	..	162	300	90,049	5,432	..	..	..	..	53,274	..
North Arcot	..	..	..	..	..	37,253	386,889	470	..	..	..	..	142
Salem	..	..	..	..	..	..	344,171	..	..	..	380	65,235	..
Coimbatore including the Nilgiris	..	..	..	..	..	429	269,919	..	60	..	34,347	120,416	..
Trichinopoly including Pudukkóttai	..	..	..	..	..	..	1,512	18,052	149,398	3,012	274,760	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	24	..	..
Central Provinces	16,258	59,209	3,630	..	..	..	..	..	..	..	..	..	..
Orissa including the Tributary Mahals	907,624	..	9,952	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	100,498 *	79,061	69,030	1,042	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	..	85,019	..	..	..	..	557,351	..
Bombay Presidency	..	..	..	..	..	..	437	..	..	..	..	..	..
Lower Provinces of Bengal	12,893	..	796	..	..	..	..	..	..	..	..	..	..
Total ..	1,512,669	713,615	391,835	349,860	531,599	1,096,322	2,119,314	363,126	755,728	289,555	1,465,086	2,084,877	221

Nellore to Cuddapah.—The Railway figures are 148,156 maunds; to this are added 34,978 maunds declared for Cuddapah from the Iskapalle factory.

Nellore to Kurnool.—The Railway figures are 89,761 maunds; to this are added 288 maunds declared for Kurnool from the Iskapalle factory.

Chingleput and Madras to North Arcot.—The Railway figures are 368,589 maunds; to this are added 5,162 and 13,138 maunds declared for North Arcot from the Cheyur and Chunampet factories, respectively.

Chingleput and Madras to Trichinopoly including Pudukkottai.—The Railway figures are 1,418 maunds; to this are added 94 maunds declared for Trichinopoly from the Chunampet factory.

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

Madura to Trichinopoly including Pudukkóttai.—The Railway figures are 1,024 maunds; to this are added 1,988 maunds declared for Pudukkóttai from the Theethandathanam factory.

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APPENDIX H—PART II (*vide* paragraph 34)—*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.* 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.	1906–1907. Quantity available for consumption within the district.	Resulting consumption per head of the population.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjám	..	..	..	..	..	..	..	519,006	..	519,006	21·24	543,476	22·24
Vizagapatam	..	..	..	..	..	..	..	733,308	..	733,308	20·56	775,550	21·75
Gódávari	..	..	..	..	..	..	..	450,171	..	450,171	25·61	484,704	27·58
Kistna	..	..	..	..	..	..	..	336,833	..	336,833	15·89	327,828	15·46
Guntúr	..	..	..	..	..	..	..	397,906	..	397,906	21·96	380,880	21·02
Nellore	..	..	..	..	..	..	..	523,640	..	523,640	33·85	523,861	33·86
Chingleput and Madras	..	..	..	..	..	..	8	589,225	..	589,225	26·61	477,708	21·58
South Arcot	..	..	..	..	..	..	..	664,672	..	664,672	23·24	620,609	21·73
Tanjore	..	..	..	..	..	..	571	686,507	..	686,507	25·19	671,012	24·59
Madura	..	..	..	..	..	..	186	1,119,861	..	1,119,861	22·92	1,086,196	23·28
Tinnevelly	..	..	..	..	..	..	..	242,568	..	242,568		297,847	
South Canara	..	..	..	..	..	53	..	335,971	..	335,971	24·36	292,468	21·20
Malabar	..	..	..	..	..	256	..	794,440	..	794,440	23·43	715,020	21·08
Bellary and Anantapur	31,181	62	124	..	..	..	..	336,730	33,146	303,584		265,489	
Cuddapah	219	2,236	..	131	..	..	..	219,510	3,592	215,918	14·18	178,625	12·42
Kurnool	142	* 1,279	1,610	..	..	..	..	152,248	1,734	150,514		144,611	
North Arcot	20	15	..	24,250	45	..	..	449,084	24,466	424,618	15·82	466,801	17·39
Salem	..	..	..	85	4,953	776	..	415,600	5,077	410,523	15·31	391,984	14·62
Coimbatore including the Nilgiris	..	..	..	..	..	7,147	4,900	437,218	8,232	428,986	15·26	439,232	15·62
Trichinopoly including Pudukkóttai	..	..	..	..	..	..	6,623	453,357	12,288	441,069	19·88	423,014	19·07
Travancore	..	..	..	..	..	..	..	24	..	24	..	..	..
Central Provinces	..	..	..	..	..	..	..	79,097	..	79,097	..	87,256	..
Orissa including the Tributary Mahals	..	..	..	..	..	..	..	917,576	..	917,576	..	722,740	..
Nizam's Dominions	66	..	..	..	..	..	..	249,697	..	249,697	..	229,996	..
Mysore and Coorg	1,301	..	..	..	79	..	..	643,750	221	643,529	..	613,931	..
Bombay Presidency	217	..	..	..	..	..	..	654	..	654	..	517	..
Lower Provinces of Bengal	..	..	..	..	..	..	..	13,689	..	13,689	..	3,122	..
Total ..	33,146	3,592	1,734	24,466	5,077	8,232	12,288	11,762,342	88,756	11,673,586	..	11,164,377	..

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

APPENDIX I (*vide* paragraph 38).

RECEIPTS on account of salt revenue under all heads for 1907–1908.

Sub-divisions, etc.	Received for Government salt sold. For Home and Inland consumption. Duty.	For Home and Inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chicacole	11,79,677	2,44,531	..	7,522	5	12,88,310	14,733	27,34,778
Cocanada	97,303	26,096	138	4,390	3	6,04,515	7,103	7,39,548
Masulipatam	1,21,491	10,311	..	209	..	3,64,213	3,998	5,00,222
Nellore	4,63,447	84,722	..	1,652	..	14,34,836	12,587	19,97,244
Chingleput	17,76,743	3,14,721	..	1,207	2,320	5,08,660	24,295	26,27,946
Cuddalore	6,482	1,215	5,976	561	..	6,39,521	11,930	6,65,685
Arcot	..	..	..	..	..	..	419	419
Bellary	..	..	..	..	..	..	160	160
Negapatam	1,78,418	37,656	..	2,961	..	6,85,828	9,819	9,14,697
Tinnevelly	220	55	..	4,054	24	19,36,720	18,682	19,59,755
Trichinopoly	..	..	..	..	..	..	4,230	4,230
Calicut	420	210	288	93,853	5,861	..	6,698	1,07,330
Commissioner	..	..	..	..	..	..	869	869
Deputy Commissioner, Northern Division.	..	..	..	..	..	..	3	3
Inspector, Northern Distillery Circle.	..	..	..	..	..	..	12	12
Total .. 1907–1908 ..	38,24,196	7,19,517	6,402	1,16,429	8,213	74,62,603	1,15,538	1,22,52,898
Total .. 1906–1907 ..	41,14,878	5,85,578	5,826	1,14,414	16,596	93,96,060	1,04,667	1,43,38,919

ENCLOSURE 1 TO APPENDIX I (*vide* paragraph 40).

STATEMENT showing particulars of cash and credit collections during the year 1907–1908.

Particulars.	Government salt. Quantity.	Government salt. Duty.	Government salt. Cost price.	Excise salt. Quantity.	Excise salt. Duty.
1	2	3	4	5	6
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	3,692,126	36,92,126	7,19,517	5,902,087	59,02,087
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,374,296	33,74,296	..	5,407,679	54,07,679
Balance, Cash sales ..	317,830	3,17,830	7,19,517	494,408	4,94,408
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	2,942,058	35,06,366	..	5,646,504	69,68,195
Total collections ..	3,259,888	38,24,196	7,19,517	6,140,912	74,62,603

ENCLOSURE 2 TO APPENDIX I (*vide* paragraph 41).

STATEMENT showing the quantity and value of the salt issued on credit in each sub-division during 1907–1908.

Sub-division.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Chicacole	Government	1,039,526	10,39,526
	Excise	986,218	9,86,218
Cocanada	Government	73,760	73,760
	Excise	395,232	3,95,232
Masulipatam	Government	89,965	89,965
	Excise	251,376	2,51,376
Nellore	Government	425,718	4,25,718
	Excise	1,001,735	10,01,735
Chingleput	Government	1,669,871	16,69,871
	Excise	338,035	3,38,035
Cuddalore	Government	2,000	2,000
	Excise	441,084	4,41,084
Negapatam	Government	73,456	73,456
	Excise	495,184	4,95,184
Tinnevelly	Government	..	..
	Excise	1,498,815	14,98,815
Total ..	Government	3,374,296	33,74,296
	Excise	5,407,679	54,07,679
	Grand Total ..	8,781,975	87,81,975

ENCLOSURE 3 TO APPENDIX I (*vide* paragraph 43).

COMPARATIVE statement showing the net revenue of the Presidency.

Year.	Revenue realized in Madras.	Bombay. On exports by sea.	Bombay. On exports by rail.	Goa on exports by rail.	Orissa on exports by rail.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1906–1907 ..	1,43,38,019	(a) 18,45,039	(b) 3,00,226	(b) 16,455	(b) 54	1,64,99,793
1907–1908 ..	1,22,52,898	13,02,789	2,04,009	18,321	2	1,37,78,019

Year.	Deduct duty on exports to Calcutta, Orissa, Rangoon, etc., by sea.	Orissa and other parts of Lower Provinces of Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Travancore by rail.	Total deductions.	Net results.
	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1906–1907 ..	(c) 6,114	(b) 10,55,378	(b) 1,29,879	(b) 3,42,243	(b) 1,30,884	(b) 775	..	16,65,273	1,48,34,520
1907–1908 ..	5,504	8,41,158	86,399	2,49,697	79,097	654	24	12,62,583	1,25,15,436

(a) Includes duty at Re. 1 per maund on 54 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 at Rs. 1-8-0 per maund.

(c) Represents duty on 4,834 maunds (2,560 maunds at Rs. 1-8-0 per maund and 2,274 maunds at Re. 1 per maund) exported to Calcutta.

APPENDIX J (*vide* paragraph 44).

STATEMENT of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1907–1908.

Office.	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant Commissioners, Inspectors, Assistant Inspectors, clerks and servants.	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspectors.	Exchange Compensation Allowance.	Local allowance.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole Sub-division ..	..	..	..	7,816 10 8	609 3 2	26,993 1 8	28,826 0 10	31,977 4 7	977 12 8	378 15 5
Cocanada ,, ..	..	..	..	9,417 5 10	694 0 0	10,788 12 2	23,360 15 2	34,524 3 2	789 6 4	2,491 12 7
Masulipatam ,, ..	..	..	..	6,293 13 11	678 8 9	3,332 4 2	19,952 14 2	21,860 13 6	389 2 0	..
Nellore ,, ..	..	..	..	6,417 1 4	..	17,500 6 9	17,047 15 0	24,259 11 11	401 4 0	..
Chingleput ,, ..	..	..	..	8,865 1 6	703 7 1	20,033 14 1	11,223 13 2	20,639 9 1	522 7 0	166 1 10
Cuddalore ,, ..	..	..	..	9,256 13 2	803 10 10	17,267 6 11	15,124 12 4	26,864 11 1	1,056 1 0	8 6 4
Arcot ,, ..	..	..	..	7,710 10 0	496 9 9	26,538 8 9	10,242 7 2	43,096 12 10	750 12 0	440 15 2
Bellary ,, ..	..	..	..	6,732 8 3	576 5 7	19,888 13 5	6,661 13 4	34,002 15 11	675 6 0	..
Negapatam ,, ..	..	..	..	10,800 0 0	..	22,037 0 8	17,725 14 8	28,484 6 1	135 8 0	461 8 1
Tinnevelly ,, ..	..	..	..	7,590 0 0	15 13 9	19,825 9 8	24,481 15 7	31,008 10 3	160 12 0	171 12 1
Trichinopoly ,, ..	..	..	..	9,697 15 4	593 0 0	33,283 5 7	8,858 9 6	39,980 7 2	890 13 0	2,611 13 0
Calicut ,, ..	..	..	..	8,489 0 0	1,216 15 3	21,682 12 2	26,697 3 0	61,696 7 2	535 13 0	1,443 14 2
Board's office ..	38,457 14 3	19,101 9 10	..	6,660 0 0	720 0 0	4,200 0 0	3,399 7 6	3,539 2 4	2,855 14 4	..
Deputy Commissioner, Northern Division	..	..	16,800 0 0	..	..	..	..	..	1,050 0 0	..
Deputy Commissioner, Central Division	..	..	13,529 4 10	..	..	..	..	..	855 1 2	..
Deputy Commissioner, Southern Division	..	..	15,512 14 2	..	..	..	..	..	969 9 10	..
Deputy Commissioner, Abkári ..	..	..	13,395 0 0	..	..	..	1,625 0 0	1,632 14 11	837 3 0	..
Madras Town Circle	..	..	..	..	360 0 0	4,800 0 0	5,224 15 11	6,642 0 0	..	..
Northern Distillery Circle ..	..	..	..	..	..	3,990 5 2	10,608 8 1	4,782 0 8	..	949 2 8
Central ,, ..	..	..	..	..	..	3,250 0 0	6,276 14 10	5,437 7 0	..	529 12 5
Southern ,, ..	..	..	..	..	..	4,834 1 6	2,661 6 1	4,767 0 0	127 2 0	1,286 6 7
Excise Inspector for Railways ..	..	..	..	..	..	491 15 0	..	120 0 0	..	98 6 2
Total ..	38,457 14 3	19,101 9 10	59,238 3 0	1,05,7[illegible] 0 0	7,467 10 2	2,62,738 5 8	2,40,010 10 4	4,24,816 9 8	13,979 15 4	11,038 15 6

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APPENDIX J (*vide* paragraph 44)—*cont.*

Statement of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1907–1908—*cont.*

Office—*cont.*	Establishment of the offices of the Commissioner, Deputy and Assistant Commissioners.		Circle, Factory, etc., establishment.				Boat establishment.	Temporary establishment.	
	Clerks.	Servants.	Clerks.	Servants.	Saltpetre amins.	Subordinate fish-curing establishment.		Inspectors, Assistant Inspectors and Sub-Inspectors.	Clerks, menials, etc.
	12	13	14	15	16	17	18	19	20
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole Sub-division	3,139 5 9	687 7 11	16,117 14 1	58,536 15 9	..	5,874 5 2	..	267 15 8	5,209 7 5
Cocanada ,, ...	2,760 0 0	625 13 4	12,640 4 2	46,513 11 11	53 12 6	2,075 0 0	..	1,614 7 6	1,775 9 7
Masulipatam ,, ...	2,390 7 6	646 4 0	10,488 15 9	36,156 0 10	534 0 0	945 10 11	268 1 5	600 0 0	2,188 14 3
Nellore ,, ...	2,579 6 0	642 15 6	7,379 7 9	42,150 10 11	67 12 0	2,066 0 8	..	..	3,439 9 4
Chingleput ,, ...	2,798 12 5	588 8 10	8,099 1 9	41,045 5 11	..	663 9 4	133 0 0	4,724 13 5	7,868 12 10
Cuddalore ,, ...	2,611 0 0	583 12 9	12,294 4 7	49,790 13 8	..	813 0 0	..		2,273 8 3
Arcot ,, ...	2,325 2 0	584 0 0	14,257 13 9	57,578 15 9	510 0 0	..	..	290 0 0	664 6 8
Bellary ,, ...	2,111 5 6	647 4 6	10,968 0 8	42,108 7 9	..	..	..	210 0 0	362 15 7
Negapatam ,, ...	2,981 0 3	641 8 8	12,752 1 10	44,982 3 11	..	2,032 3 3	..	..	4,124 9 6
Tinnevelly ,, ...	2,812 10 10	678 11 1	12,048 5 2	46,359 11 8	..	2,327 1 10	..	4,671 3 0	3,656 15 3
Trichinopoly ,, ...	2,127 11 11	613 10 3	16,885 14 10	56,928 9 2	4,464 0 0	..	..	..	..
Calicut ,, ...	2,754 1 2	674 7 9	28,309 6 11	1,03,682 0 4	..	10,780 9 11	154 12 0	795 7 5	1,570 0 3
Board's office	33,518 9 0	4,058 11 0	..	..	..	..	..	1 15 0	..
Deputy Commissioner, Northern Division	3,733 3 11	1,056 0 0	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	4,134 14 3	1,021 14 8	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	4,228 0 0	1,050 7 5	..	..	..	..	..	..	..
Deputy Commissioner, Abkári ..	1,367 2 9	713 7 10	..	..	..	..	..	..	..
Madras Town Circle	..	..	2,505 15 3	4,517 10 7	..	..	..	..	..
Northern Distillery Circle ..	..	..	420 0 0	2,989 8 10	..	..	..	— 41 8 5	26 1 0
Central ,, ..	..	..	324 8 0	2,501 15 2	..	..	..	..	..
Southern ,, ..	..	..	380 0 6	2,235 1 1	..	..	..	..	..
Excise Inspector for Railways ..	..	..	60 0 0	45 7 2	..	..	..	..	..
Total ..	78,322 13 3	15,465 1 6	1,65,932 3 0	6,38,123 6 5	5,629 8 6	27,577 9 1	555 13 5	13,134 5 7	33,160 13 11

APPENDIX J (*vide* paragraph 44)—*cont.*

Statement of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1907–1908—*cont.*

Office—*cont.*	Travelling allowance.	Supplies, Services and Contingencies.							
		Rewards.	Purchase, repair and carriage of tents.	Petty works of construction and repairs.	Postage charges.	Telegraph charges.	Tour charges.	Office expenses.	Miscellaneous.
	21	22	23	24	25	26	27	28	29
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole Sub-division	13,123 7 8	3,085 12 10	738 14 9	14,713 9 0	2,955 5 3	84 1 0	1,347 4 9	698 13 9	3,834 4 9
Cocanada ,, ...	9,246 11 9	4,022 7 9	667 6 7	7,455 6 3	3,123 13 0	25 10 0	670 15 4	366 12 1	1,543 14 2
Masulipatam ,, ...	8,383 7 0	2,262 11 9	611 3 3	5,163 15 4	2,287 7 0	53 3 0	815 5 6	378 9 4	1,401 13 2
Nellore ,, ...	6,962 15 2	2,653 15 0	677 12 7	13,482 14 11	2,333 15 6	7 7 0	788 5 5	862 10 4	1,241 0 11
Chingleput ,, ...	5,235 0 10	958 13 0	335 2 7	16,478 10 2	1,542 10 0	57 2 0	506 7 0	937 11 11	10,502 15 4
Cuddalore ,, ...	7,370 14 11	1,744 13 1	651 0 10	7,186 7 6	2,282 9 3	28 14 0	518 4 9	714 7 10	3,313 8 8
Arcot ,, ...	14,881 13 7	7,729 11 10	1,003 6 2	3,834 1 1	4,884 3 0	62 6 6	1,251 13 8	425 11 9	1,958 12 7
Bellary ,, ...	11,385 3 7	3,999 14 9	1,377 5 3	531 14 6	3,350 13 9	37 1 0	1,181 2 0	219 8 11	1,642 3 4
Negapatam ,, ...	6,971 7 11	1,650 1 4	762 7 6	8,212 10 9	2,727 10 6	48 4 0	624 4 9	941 10 10	2,207 1 0
Tinnevelly ,, ...	10,180 6 0	3,047 12 2	798 7 0	3,737 12 7	2,882 14 9	48 5 0	979 4 4	3,019 6 2	4,733 6 0
Trichinopoly ,, ...	14,692 4 2	5,299 2 9	1,240 15 0	229 7 6	3,755 3 6	39 11 0	1,124 0 11	279 2 6	3,052 0 2
Calicut ,, ...	16,096 1 3	9,868 8 0	612 2 8	11,015 12 9	6,147 8 0	170 2 0	1,874 8 5	477 15 10	6,337 7 1
Board's office	1,686 14 9	..	3,090 13 0	..	3,807 10 3	686 11 0	1,286 5 9	957 0 9	80,540 15 1
Deputy Commissioner, Northern division	2,169 2 0	..	176 14 10	..	384 4 0	51 3 0	396 14 9	56 11 0	582 8 2
Deputy Commissioner, Central division	2,569 12 9	..	210 5 7	..	315 9 6	31 3 0	502 0 9	13 7 10	116 2 3
Deputy Commissioner, Southern division	3,361 7 0	..	215 7 0	..	465 2 6	43 8 0	822 10 7	53 14 0	178 2 9
Deputy Commissioner, Abkári ..	2,139 12 9	..	..	..	20 1 0	22 7 0	77 3 0	18 11 10	101 7 10
Madras Town Circle ..	2,323 10 0	813 10 0	..	..	184 15 0	0 5 0	9 3 0	4 4 5	1,218 12 8
Northern Distillery Circle ..	3,501 10 4	..	..	..	690 12 0	17 12 0	359 7 6	20 15 10	672 6 2
Central ,, ..	1,571 1 6	..	7 4 9	..	712 6 6	3 6 0	116 2 9	14 4 7	597 10 0
Southern ,, ..	2,423 3 9	..	..	152 2 8	530 11 6	13 0 0	370 14 6	35 8 9	685 12 3
Excise Inspector for Railways ..	75 1 0	..	..	..	11 0 0	4 0 0	32 11 6	1 1 3	18 2 10
Total ..	1,46,351 9 8	47,137 6 3	13,177 1 4	92,194 13 0	45,396 9 9	1,535 9 6	15,655 6 11	11,098 9 6	1,26,480 7 2

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APPENDIX J (*vide* paragraph 44)—*cont.*

Statement of Expenditure in the Salt, Abkári and Customs Department, Madras Presidency, during the year 1907–1908—*cont.*

Office—*cont.*	Famine batta.	Salt Purchase and Freight.							Total.
		Charges for conveying salt to French Government and to fish-curing yards.	Purchase of salt manufacturer's share.	Purchase of salt for fish-curing purposes.	Conveying and storing salt.	Petty works for manufacture and storage of salt.		Sundry miscellaneous charges.	
						Government manufacture.	Excise licensees' works.		
	30	31	32	33	34	35	36	37	38
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole Sub-division ..	3,707 3 11	1,533 1 2	63,629 3 3	5 3 0	5,960 4 8	10,473 14 8	3,483 8 2	151 11 1	3,18,898 4 5
Cocanada " ..	1,069 7 7	996 4 0	4,849 12 8	0 5 0	470 7 10	2,109 3 6	2,048 3 4	119 6 7	1,88,911 5 8
Masulipatam " ..	364 7 6	69 11 0	4,543 13 3	..	646 5 3	584 3 7	1,103 15 2	37 12 6	1,35,433 14 9
Nellore " ..	40 0 0	271 14 2	24,238 10 5	317 5 3	2,003 6 8	1,227 1 1	2,373 6 5	79 6 3	1,83,514 8 3
Chingleput " ..	535 15 3	24,455 11 4	2,17,358 7 6	35 10 0	92,176 0 2	8,716 0 3	3,273 0 11	401 3 4	5,11,582 15 10
Cuddalore " ..	2,047 13 6	2,392 3 8	784 4 10	157 12 10	590 6 5	281 4 8	1,916 8 0	478 13 2	1,70,718 8 10
Arcot " ..	..	..	..	..	..	..	..	..	2,01,519 2 0
Bellary " ..	..	..	..	..	..	..	..	..	1,48,671 3 7
Negapatam " ..	2,341 10 6	471 4 6	13,704 14 9	79 7 0	621 15 5	1,548 6 5	3,582 14 4	64 0 0	1,93,668 4 5
Tinnevelly " ..	..	4,516 13 8	..	554 0 11	100 3 3	118 3 9	2,478 0 11	199 4 1	1,93,803 8 9
Trichinopoly " ..	415 3 1	..	..	..	..	..	..	..	2,07,063 0 4
Calicut " ..	..	12,452 9 8	..	..	427 3 11	691 14 0	..	69 2 6	3,36,723 14 7
Board's office	319 8 8	..	..	..	..	..	..	..	2,08,889 2 6
Deputy Commissioner, Northern Division	38 7 11	..	..	..	..	..	..	..	26,495 5 7
Deputy Commissioner, Central Division	78 11 9	..	..	..	..	..	..	..	23,378 8 4
Deputy Commissioner, Southern Division	59 15 0	..	..	..	..	..	..	..	26,962 2 3
Deputy Commissioner, Abkári.	52 2 7	..	..	..	..	..	..	..	22,002 10 6
Madras Town Circle	407 12 5	..	..	..	..	..	..	..	29,013 2 3
Northern Distillery Circle ..	..	..	..	..	..	..	..	..	28,987 1 10
Central " ..	..	..	..	..	..	..	..	..	21,342 14 6
Southern " ..	10 0 0	..	..	..	..	..	..	..	20,512 7 2
Excise Inspector for Railways ..	..	..	..	..	..	..	..	..	957 12 11
Total ..	11,488 7 8	47,159 9 2	3,29,119 2 8	1,149 12 0	1,02,996 5 7	25,750 3 11	20,259 9 3	1,600 11 6	31,99,049 15 3

Deduct—	
(i) Amount debitable to 7. Excise ..	10,14,985 8 7
(ii) Do. to 9. Customs ..	1,33,550 11 8
Total ..	11,48,536 4 3
Net debitable to Salt ..	20,50,513 11 0

ENCLOSURE TO APPENDIX J (*vide* paragraph 45).

COMPARATIVE statement of expenditure incurred in the Salt, Abkári and Customs Department during the years 1906–1907 and 1907–1908.

Items.	1906–1907.	1907–1908.
Establishments.	RS.	RS.
Permanent	20,93,179	21,06,736
Temporary	48,128	46,295
Allowances.		
Travelling allowance	1,41,525	1,46,352
House-rent allowance	7,107	7,468
Famine batta	...	11,488
Supplies, Services and Contingencies.		
Rewards	44,467	47,137
Purchase, repair and carriage of tents	16,383	13,177
Works for revenue and general purposes ...	1,05,429	92,195
Postage charges	44,286	45,397
Telegram charges	1,182	1,536
Tour charges	15,379	15,655
Office expenses and miscellaneous	1,26,246	1,37,579
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	28,424	47,160
Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt	4,26,341	3,29,119
Purchase of salt for fish-curing purposes ...	5,314	1,150
Conveying and storing salt	88,366	1,02,996
Works for manufacture and storage of salt—Government	37,933	25,750
Works executed by Government on behalf of Excise licensees	16,102	20,259
Miscellaneous	1,170	1,601
Total ...	32,46,961	31,99,050
Decrease ...	47,911	

APPENDIX K.

STATEMENT of expenditure upon works in the Salt, Abkári and Customs Department in the Madras Presidency for the year 1907–1908.

APPENDIX K (*vide* paragraph 46).

STATEMENT of expenditure upon works in the Salt, Abkári and Customs Department in the Madras Presidency for the year 1907–1908.

Classification.	Chicacole Sub-division.	Cocanada Sub-division.	Masulipatam Sub-division.	Nellore Sub-division.	Chingleput Sub-division.	Cuddalore Sub-division.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.						
A.—*Roads including Compensation.*						
New works	61 15 6	106 12 7	..	..	35 10 6	49 9 2
Repairs	2,512 6 6	370 9 4	11 13 0	3,256 2 10	723 7 9	1,140 6 9
Total, Roads including Compensation	2,574 6 0	477 5 11	11 13 0	3,256 2 10	759 2 3	1,189 15 11
B.—*Other works.*						
New Works. Compensation	..	..	..	..	109 7 5	..
New Works. Protective works such as hedges, etc.	1,193 2 3	21 9 8	84 11 0	62 10 5	310 15 9	167 4 4
New Works. Offices and lines	740 10 4	403 9 1	109 6 4	603 15 9	2,936 8 0	1,632 7 10
New Works. Boats	..	..	..	..	48 15 6	..
New Works. Other works for public convenience	..	..	..	..	..	..
New Works. Sundry works	34 7 9	31 15 9	53 3 0	100 15 3	..	84 2 3
Total, New Works	1,968 4 4	457 2 6	247 4 4	767 9 5	3,405 14 8	1,883 14 5
Repairs. Protective works such as hedges, etc.	3,005 7 6	2,225 11 0	2,399 9 7	3,384 13 0	3,504 1 5	751 9 2
Repairs. Offices and lines	6,078 13 6	3,634 9 5	1,588 11 4	5,374 4 1	6,372 4 6	3,071 9 1
Repairs. Boats	61 14 6	364 1 0	595 4 10	406 14 1	1,145 13 11	..
Repairs. Other works for public convenience	15 9 11	..	29 6 0	7 10 10	..	..
Repairs. Sundry works	1,009 1 3	296 8 5	291 14 3	285 8 8	691 5 5	289 6 11
Total, Repairs	10,170 14 8	6,520 13 10	4,904 14 0	9,459 2 8	12,313 9 3	4,112 9 2
Total, Other Works	12,139 3 0	6,978 0 4	5,152 2 4	10,226 12 1	15,719 7 11	5,996 7 7
Total, Works for Revenue and General Purposes	14,718 9 0	7,455 6 3	5,163 15 4	13,482 14 11	16,478 10 2	7,186 7 6
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.						
New Works. Compensation	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, etc.	..	..	..	..	..	..
New Works. Platforms and drying grounds	208 13 0	918 3 0	..	..	..	..
New Works. Protective works	44 10 0	..	..	..	..	..
New Works. Store sheds and gollahs	..	..	..	..	..	..
New Works. Sundry works	..	..	..	..	..	..
Total, New Works	253 7 0	918 3 0	..	..	..	..
Repairs. Irrigation channels (brine-supply) including opening bars, etc.	6,535 6 6	620 13 2	..	..	7,300 10 10	..
Repairs. Platforms and drying grounds	1,242 2 2	321 8 4	122 14 1	992 9 9	972 4 3	44 4 3
Repairs. Protective works	1,505 0 0	..	269 3 3	..	300 6 7	68 4 11
Repairs. Store sheds and gollahs	925 6 4	245 11 8	114 10 3	219 9 4	141 14 7	168 4 6
Repairs. Sundry works	12 8 8	2 15 4	77 8 0	14 14 0	0 12 0	0 7 0
Total, Repairs	10,220 7 8	1,191 0 6	584 3 7	1,227 1 1	8,716 0 3	281 4 8
Total, Works for the manufacture and storage of salt	10,473 14 8	2,109 3 6	584 3 7	1,227 1 1	8,716 0 3	281 4 8
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.						
Works for general purposes	100 10 8	519 10 10	217 8 0	191 15 5	158 13 4	46 9 6
Works for the manufacture and storage of salt	3,382 13 6	1,528 8 6	886 7 2	2,181 7 0	3,114 3 7	1,869 14 6
Total, Excise Works	3,483 8 2	2,048 3 4	1,103 15 2	2,373 6 5	3,273 0 11	1,916 8 0
Grand Total	28,670 15 10	11,612 13 1	6,852 2 1	17,083 6 5	28,467 11 4	9,384 4 2

Classification.	Negapatam Sub-division.	Tinnevelly Sub-division.	Calicut Sub-division.	Bellary Sub-division.	Arcot Sub-division.	Trichinopoly Sub-division.	Southern distillery circle.	Central office.	Total.
1	8	9	10	11	12	13	14	15	16
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.									
A.—*Roads including Compensation.*									
New works	130 4 0	..	..	..	..	..	..	..	384 3 9
Repairs	48 15 9	..	..	..	..	..	..	..	8,063 13 11
Total, Roads including Compensation	179 3 9	..	..	..	..	..	..	..	8,448 1 8
B.—*Other works.*									
New Works. Compensation	..	..	1,872 1 5	..	..	..	..	..	1,981 8 10
New Works. Protective works such as hedges, etc.	136 2 8	51 9 0	..	..	..	..	..	..	2,028 1 1
New Works. Offices and lines	1,478 7 2	131 2 2	3,869 15 6	90 0 0	2,988 15 1	39 14 4	..	..	15,024 15 7
New Works. Boats	8 10 0	..	100 0 0	..	..	..	..	..	157 9 6
New Works. Other works for public convenience	..	..	..	..	..	..	..	..	..
New Works. Sundry works	99 1 9	..	1,338 1 3	..	..	..	8 0 0	..	1,749 15 0
Total, New Works	1,722 5 7	182 11 2	7,180 2 2	90 0 0	2,988 15 1	39 14 4	8 0 0	..	20,942 2 0
Repairs. Protective works such as hedges, etc.	1,501 3 9	562 2 3	492 3 8	..	..	..	..	..	17,826 13 4
Repairs. Offices and lines	3,947 5 4	2,770 10 2	904 11 4	441 14 6	845 2 0	189 9 2	..	..	35,819 8 5
Repairs. Boats	..	54 10 6	350 10 11	..	..	..	..	..	2,979 5 9
Repairs. Other works for public convenience	..	..	..	..	..	..	..	..	52 10 9
Repairs. Sundry works	862 8 4	167 10 6	2,088 0 8	..	..	..	144 2 8	..	6,126 3 1
Total, Repairs	6,311 1 5	3,555 1 5	3,835 10 7	441 14 6	845 2 0	189 9 2	144 2 8	..	62,804 9 4
Total, Other Works	8,033 7 0	3,737 12 7	11,015 12 9	531 14 6	3,834 1 1	229 7 6	152 2 8	...	83,746 11 4
Total, Works for Revenue and General Purposes	8,212 10 9	3,737 12 7	11,015 12 9	531 14 6	3,834 1 1	229 7 6	152 2 8	..	92,194 13 0
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.									
New Works. Compensation	..	..	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, etc.	..	..	..	..	..	..	..	..	..
New Works. Platforms and drying grounds	290 0 0	..	..	..	..	..	..	..	1,417 0 0
New Works. Protective works	..	..	..	..	..	..	..	..	44 10 0
New Works. Store sheds and gollahs	..	..	61 2 9	..	..	..	..	..	61 2 9
New Works. Sundry works	..	..	..	..	..	..	..	..	..
Total, New Works	290 0 0	..	61 2 9	..	..	..	..	..	1,522 12 9
Repairs. Irrigation channels (brine-supply) including opening bars, etc.	196 2 6	..	..	..	..	..	..	..	14,653 1 0
Repairs. Platforms and drying grounds	439 3 4	..	..	..	..	..	..	..	4,134 14 2
Repairs. Protective works	133 2 8	..	..	..	..	..	..	..	2,276 1 5
Repairs. Store sheds and gollahs	473 5 11	118 3 9	630 11 3	..	..	..	..	..	3,037 13 7
Repairs. Sundry works	16 8 0	..	..	..	..	..	..	..	125 9 0
Total, Repairs	1,258 6 5	118 3 9	630 11 3	..	..	..	..	..	24,227 7 2
Total, Works for the manufacture and storage of salt	1,548 6 5	118 3 9	691 14 0	..	..	..	..	..	25,750 3 11
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.									
Works for general purposes	1,168 8 3	420 8 6	..	..	..	..	..	..	2,824 4 6
Works for the manufacture and storage of salt	2,414 6 1	2,057 8 5	..	..	..	..	..	..	17,435 4 9
Total, Excise Works	3,582 14 4	2,478 0 11	..	..	..	..	..	..	20,259 9 3
Grand Total	13,343 15 6	6,334 1 3	11,707 10 9	531 14 6	3,834 1 1	229 7 6	152 2 8	..	1,38,204 10 2

Table showing the expenditure on works for the five years ending with 1907–1908 :—

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.
1903–1904	1,11,464	56,711	1,68,175
1904–1905	1,06,227	40,573	1,46,800
1905–1906	1,18,755	55,184	1,73,939
1906–1907	1,07,203	52,261	1,59,464
1907–1908	95,019	43,185	1,38,204

APPENDIX L (*vide* paragraph 49).

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

Items.	Ganjám.		Calingapatam.		Karasa.		Balacheruvu.		Polavaram.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	723,825	95,156 12 10	22,041	2,892 14 1	91,913	10,388 1 4	25,817	6,023 15 6	3,197	417 15 1
2. (a) Quantity of salt manufactured	355,818	..	155,338	..	58,224	..	33,140	..	36,516	..
(b) Gain by weighment	160	..	80	..	2	..	..	..	..	..
(c) Miscellaneous	100	..	714	..	..	..	..	..	..	..
Total of (a), (b) and (c) ..	356,078	..	156,132	..	58,226	..	33,140	..	36,516	..
3. Deduct wastage	37,478	..	4,975	..	4,321	..	1,808	..	562	..
4. Net quantity (*i.e.*, column 2 — column 3)	318,600	..	151,157	..	53,905	..	31,332	..	35,954	..
5. Land assessment	..	1,528 3 10	..	258 12 0	..	173 7 0	..	516 0 0	..	169 1 0
6. Land and village cess	..	95 8 3	..	16 2 8	..	10 13 5	..	32 4 0	..	17 9 9
7. Payment to manufacturers	..	38,917 9 6	..	15,533 12 9	..	5,822 6 4	..	3,452 1 4	..	3,651 9 7
8. Works for salt manufacture and storage. { Interest ..	..	2,901 10 1	..	2,002 14 0	..	185 7 11	..	923 15 1	..	782 2 9
{ Repairs ..	..	6,298 10 10	..	2,474 9 7	..	569 1 4	..	2,196 14 10	..	952 11 3
9. Roads and Railway sidings — Interest ..	..	247 13 10	..	168 2 11	..	82 0 0	..	..	..	283 7 2
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year	..	..	..	..	..	..	..	1,822 2 10	..	..
11. Conveying and storing salt	..	2,989 8 10	..	1,546 4 3	..	323 10 11	..	203 13 2	..	251 1 9
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	76 0 4	..	52 11 8	..	90 3 0	..	34 3 9	..	28 9 0
13. *Total* (*i.e.*, of columns 5 to 12)	..	53,055 1 6	..	22,053 5 10	..	7,257 1 11	..	9,181 7 0	..	6,119 4 3
14. Cost per maund of net quantity above shown (*i.e.*, in column 4) as brought into store	..	0 2 7·9	..	0 2 4	..	0 2 1·8	..	0 4 8·2	..	0 2 8·6
15. Number of maunds of salt sold	591,941	..	154,780	..	129,932	..	46,762	..	31,656	..
16. Cost of the same	..	77,383 15 3	..	22,257 14 10	..	15,884 6 5	..	12,617 5 3	..	5,265 11 10
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same .. .	1 5 0	..	0 11 19	..	0 11 4	..	0 11 17	..	0 10 21	..
18. Interest on cost (*i.e.*, amount shown in column 16) at 4 per cent.	..	4,385 1 5	..	863 1 9	..	589 7 9	..	486 7 5	..	187 12 11
19. Total cost of salt sold (columns 16 + 18)	..	81,769 0 8	..	23,121 0 7	..	16,473 14 2	..	13,103 12 8	..	5,453 8 9
20. Cost per maund of salt sold (column 19 ÷ column 15)	..	0 2 2·5	..	0 2 4·6	..	0 2 0·3	..	0 4 5·8	..	0 2 9·0
21. Quantity of salt destroyed and cost of destruction ..	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	37,478	..	4,975	..	4,321	..	1,808	..	562	..
23. Closing stock balance	449,616	74,701 13 2	17,163	2,502 15 0	12,074	1,622 7 1	9,624	2,817 0 4	6,474	1,099 3 8
24. Proceeds of salt sold (*i.e.*, quantity shown in column 15)	..	110,988 15 0	..	43,047 3 0	..	36,581 10 2	..	10,771 12 6	..	15,150 9 4
25. Net profit and loss at the factory on all transactions during the year [*i.e.* (columns 23 + 24) — (columns 1 + 19 + 21)]	..	+8,764 14 8	..	+19,536 3 4	..	+11,342 1 9	..	— 5,538 15 4	..	+10,378 5 2

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

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

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

Items—*cont.*	Penugudura.		Pandraka.		Chinna Ganjám.		Dugarazapatnam.		Madras Depot.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	12	13	14	15	16	17	18	19	20	21
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	60,023	7,534 2 2	13,255	1,228 13 7	410,348	42,391 7 2	36,782	4,770 2 7	1,614,856	2,90,897 8 2
2. (a) Quantity of salt manufactured	10,452	..	77,911	..	289,312	..	16,008	..	2,122,796	..
(b) Gain by weighment	..	..	..	..	..	..	..	..	164	..
(c) Miscellaneous	..	..	..	..	..	..	..	..	53,727	..
Total of (a), (b) and (c) ..	10,452	..	77,911	..	289,312	..	16,008	..	2,176,687	..
3. Deduct wastage	4,706	..	2,055	..	16,096	..	2,613	..	103,033	..
4. Net quantity (*i.e.*, column 2 — column 3) ..	5,746	..	75,856	..	273,216	..	13,395	..	2,073,654	..
5. Land assessment	..	240 6 0	..	205 0 0	..	301 4 8	..	35 6 0	..	3,061 3 0
6. Land and village cess	..	15 0 4	..	24 8 11	..	23 8 8	..	2 3 5	..	191 5 3
7. Payment to manufacturers	..	1,045 3 2	..	4,304 1 8	..	25,917 8 6	..	1,267 4 9	..	2,32,180 13 0
8. Works for salt manufacture and storage. { Interest ..	..	144 3 6	..	40 15 0	..	866 3 0	..	136 6 4	..	10,550 6 2
{ Repairs ..	..	137 12 11	..	1,988 10 8	..	532 4 2	..	79 9 2	..	[illegible],074 8 3
9. Roads and Railway sidings .. Interest ..	..	15 1 6	..	19 8 10	..	656 15 4	..	..	..	605 0 6
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year	..	..	..	..	..	..	..	2,172 10 1	..	..
11. Conveying and storing salt	..	188 7 2	..	662 14 9	..	758 1 2	..	66 11 2	..	89,493 14 8
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	15 5 7	..	6 13 0	..	34 0 3	..	..	..	372 0 0
13. Total (*i.e.*, of columns 5 to 12)	..	1,801 8 2	..	7,252 8 10	..	29,089 13 9	..	3,760 2 11	..	3,45,529 2 10
14. Cost per maund of net quantity above shown (*i.e.*, in column 4) as brought into store	..	0 5 0·1	..	0 1 6·3	..	0 1 8·4	..	0 4 5·9	..	0 2 7·9
15. Number of maunds of salt sold	51,219	..	88,964	..	317,530	..	29,316	..	1,676,110	..
16. Cost of the same	..	6,839 10 7	..	8,446 0 9	..	32,869 13 5	..	4,220 14 5	..	2,96,943 0 5
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	0 9 20	..	0 11 23	..	1 1 20	..	1 5 2	..	1 3 10	..
18. Interest on cost (*i.e.*, amount shown in column 16) at 4 per cent.	..	220 6 3	..	331 4 4	..	1,497 6 5	..	240 1 10	..	15,177 1 4
19. Total cost of salt sold (columns 16 + 18)	..	7,060 0 10	..	8,777 5 1	..	34,367 3 10	..	4,461 0 3	..	3,12,120 1 9
20. Cost per maund of salt sold (column 19 ÷ column 15).	..	0 2 2·5	..	0 1 7	..	0 1 8·7	..	0 2 5·2	..	0 2 11·7
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	4,706	..	2,055	..	16,096	..	2,613	..	103,033	..
23. Closing stock balance	8,702	2,602 0 6	107	10 3 2	366,034	38,598 11 3	19,990	4,586 3 3	1,920,712	3,21,674 15 5
24. Proceeds of salt sold (*i.e.*, quantity shown in column 15)	..	11,105 14 5	..	11,120 8 0	..	59,536 14 0	..	5,496 12 0	..	3,14,270 10 0
25. Net profit and loss at the factory on all transactions during the year [*i.e.* (columns 23 + 24)—(columns 1 + 19 + 21)]	..	— 886 4 1	..	+1,124 8 6	..	+21,376 14 3	..	+ 851 12 5	..	+ 32,927 15 6

NOTE.—Column 15 excludes salt issued for fish-curing purposes and for use in manufactures and industries.

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

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

Items—*cont.*	Kudikkadu. Quantity.	Kudikkadu. Value.	Adirámpatnam. Quantity.	Adirámpatnam. Value.	Kattumavadi including Lakshmi pans. Quantity.	Kattumavadi including Lakshmi pans. Value.	Manakkudi. Quantity.	Manakkudi. Value
	22	23	24	25	26	27	28	29
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	..	..	75,676	10,437 13 5	48,968	9,126 11 8	40,231	4,882 3 2
2. (a) Quantity of salt manufactured	8,556	..	24,861	..	71,244	..	58,864	..
(b) Gain by weighment	..	..	8	..	6	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	12	..
Total of (a), (b) and (c)	8,556	..	24,869	..	71,250	..	58,876	..
3. Deduct wastage	..	..	5,707	..	2,571	..	1,540	..
4. Net quantity (*i.e.*, column 2 — column 3)	8,556	..	19,162	..	68,679	..	57,336	..
5. Land assessment	..	47 13 0	..	52 1 0	..	118 15 0	..	83 3 0
6. Land and village cess	..	3 11 0	..	3 4 1	..	7 6 11	..	6 7 11
7. Payment to manufacturers	..	784 4 10	..	2,201 3 9	..	6,308 1 0	..	5,211 14 8
8. Works for salt manufacture and storage. Interest	..	..	..	379 1 3	..	390 11 9	..	346 9 11
Repairs	..	71 4 3	..	356 14 9	..	221 0 2	..	76 13 6
9. Roads and Railway sidings .. Interest	..	..	..	21 0 0	..	82 8 4	..	..
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year	..	..	..	2,113 4 4	..	3,068 5 4	..	993 8 8
11. Conveying and storing salt	..	576 4 2	..	48 3 5	..	44 8 0	..	492 0 0
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	15 7 6	..	67 6 5	..	18 3 6
13. Total (*i.e.*, of columns 5 to 12)	..	1,483 5 3	..	5,190 8 1	..	10,308 14 11	..	7,228 13 2
14. Cost per maund of net quantity above shown (*i.e.*, in column 4) as brought into store		0 2 9·3	..	0 4 4	..	0 2 4·8	..	0 2 0·2
15. Number of maunds of salt sold	No sales.		64,528	..	59,478	..	76,528	..
16. Cost of the same			..	8,963 8 5	..	10,608 4 11	..	9,466 4 4
17. Average period of storage of the same			Y. M. D. 1 3 15	..	Y. M. D. 1 1 21	..	Y. M. D. 1 0 0	..
18. Interest on cost (*i.e.*, amount shown in column 16) at 4 per cent.			..	463 1 10	..	484 7 2	..	378 10 5
19. Total cost of salt sold (columns 16 + 18)			..	9,426 10 3	..	11,092 12 1	..	9,844 14 9
20. Cost per maund of salt sold (column 19 ÷ column 15).			..	0 2 4·0	..	0 2 11·8	..	0 2 0·7
21. Quantity of salt destroyed and cost of destruction			..	..	..	..	..	..
22. Wastage ascertained during the year			5,707	..	2,571	..	1,540	..
23. Closing stock balance			27,206	7,012 13 2	57,833	8,674 15 2	19,698	2,482 12 4
24. Proceeds of salt sold (*i.e.*, quantity shown in column 15)			..	12,099 0 0	..	11,152 2 0	..	14,349 0 0
25. Net profit and loss at the factory on all transactions during the year [*i.e.* (columns 23 + 24) — (columns 1 + 19 + 21)]			..	— 752 10 6	..	— 392 6 7	..	+ 2,104 10 5

NOTE.—Column 15 excludes salt issued for fish-curing purposes and for use in manufactures and industries.

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APPENDIX M (*vide* paragraph 55).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1907.

Sub-divisions.	Pending at the beginning of the year and since reported during the year. Cases.	Pending ... Persons.	DISPOSAL BY OFFICERS OF THE DEPARTMENT. Released by department. I Infirm persons, pregnant women and children. Cases.	I Persons.	II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time. Cases.	II Persons.	III On proof of ignorance or inadvertence. Cases.	III Persons.
1	2	3	4	5	6	7	8	9
Chicacole	108	17	1	1	..	..	..	..
Cocanada	200	62	..	..	34	34	..	..
Masulipatam	77	45	..	..	4	4	2	2
Nellore	72	49	4	4	4	5	1	1
Chingleput	39	33	1	1	11	11	..	..
Bellary	3	3	..	..	..	..	..	..
Arcot	18	19	1	1	..	..	..	..
Cuddalore	67	26	2	2	4	4	1	1
Negapatam	31	9	1	1	3	3	1	1
Tinnevelly	6	..	..	..	..	..	..	..
Trichinopoly	17	17	..	..	..	..	..	..
Calicut	206	56	4	4	9	9	..	..
Madras Town Circle	..	..	..	..	..	..	..	..
Total 1907	844	336	14	14	69	70	5	5
Total 1906	2,374	992	41	42	141	142	8	8

Sub-divisions—*cont.*	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Released by department—*cont.* IV For want of proof. Cases.	IV Persons.	Total released after warning. Cases.	Total released Persons.	Sent for trial. Cases.	Sent for trial. Persons.	Total disposed of. Cases.	Total disposed of. Persons.
	10	11	12	13	14	15	16	17
Chicacole	3	3	4	4	13	13	17	17
Cocanada	2	2	36	36	24	26	60	62
Masulipatam	..	..	6	6	39	39	45	45
Nellore	..	..	9	10	35	39	44	49
Chingleput	4	4	16	16	15	15	31	31
Bellary	..	..	..	..	3	3	3	3
Arcot	1	1	2	2	16	17	18	19
Cuddalore	1	1	8	8	18	18	26	26
Negapatam	..	..	5	5	4	4	9	9
Tinnevelly	..	..	..	..	..	..	..	..
Trichinopoly	3	3	3	3	10	14	13	17
Calicut	..	..	13	13	40	43	53	56
Madras Town Circle	..	..	..	..	..	..	..	..
Total 1907	14	14	102	103	217	231	319	334
Total 1906	25	29	215	221	758	767	973	988

APPENDIX M (*vide* paragraph 55)—*cont.*

Statement of offences against the Salt laws in the Madras Presidency in the year 1907—*cont.*

Sub-divisions—*cont.*	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Un-detected cases and scrapings of salt-earth registered from 1st October 1906 and written off. Cases.	Total cases and persons dealt with including undetected cases and scrapings written off. Cases.	Persons.	Balance remaining for disposal at the end of the year. Cases.	Persons.
	18	19	20	21	22
Chicacole	83	100	17	8	..
Cocanada	127	187	62	18	..
Masulipatam	30	75	45	2	..
Nellore	27	71	49	1	..
Chingleput	7	(a) 39	(a) 32	..	1
Bellary	..	3	3	..	..
Arcot	..	18	19	..	..
Cuddalore	40	66	26	1	..
Negapatam	22	31	9	..	..
Tinnevelly	6	6	..	..	..
Trichinopoly	4	17	17	..	..
Calicut	153	206	56	..	..
Madras Town Circle	..	..	..	..	..
Total .. 1907	499	(a) 819	(a) 385	25	1
Total .. 1906	1,280	(b) 2,254	(b) 989	120	3

Sub-divisions—*cont.*	DISPOSAL BY THE MAGISTRACY. Pending trial on 1st January 1907 and sent up for trial up to 31st December 1907. Cases.	Persons.	Convicted. Cases.	Persons.	Acquitted. Cases.	Persons.	Balance remaining on 31st December 1907. Cases.	Persons.
	23	24	25	26	27	28	29	30
Chicacole	15	15	15	15	..	..	..	..
Cocanada	27	29	25	27	..	..	2	2
Masulipatam	50	50	50	50	..	..	..	..
Nellore	37	41	34	34	2	2	1	5
Chingleput	16	16	16	16	..	..	..	..
Bellary	3	3	2	2	..	..	1	1
Arcot	17	18	16	17	1	1	..	..
Cuddalore	18	18	18	18	..	..	..	..
Negapatam	4	4	4	4	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..
Trichinopoly	11	15	11	15	..	..	..	..
Calicut	43	46	43	46	..	..	..	..
Madras Town Circle	..	..	..	..	..	..	..	..
Total .. 1907	241	255	234	244	3	3	4	8
Total .. 1906	800	809	762	771	14	14	24	24

(a) Includes one case and one person written off
(b) Do. do. do.

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APPENDIX N (*vide* paragraph 64).

STATEMENT of offences against the Salt laws in the Pudukkóttai State in the year 1907.

Pending on 1st January 1907 and since reported up to 31st December 1907. Cases.	Persons.	DISPOSAL BY DEPARTMENTAL OFFICERS. Released by department after warning. Cases.	Persons.	Sent for trial. Cases.	Persons.	Total disposed of. Cases.	Persons.	Balance. Cases.	Persons.	DISPOSAL BY THE MAGISTRACY. Pending on 1st January 1907 and sent up for trial up to 31st December 1907. Cases.	Persons.	Convicted. Cases.	Persons.	Acquitted. Cases.	Persons.	Balance. Cases.	Persons.	AVERAGE DURATION OF CASES DISPOSED OF. Number of cases.	Average number of days taken for the disposal of each case.	FINES IMPOSED. Total amount.	Average per head.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
																			DAYS.	RS. A. P.	RS. A. P.
1907.. 18, (a) 11	18	1	1	17	17	18	18	..	..	18	18	17	17	..	..	1	1	18	2·56	21 4 0	1 4 0
1906.. 48, (a) 18	50	1	2	45	46	46	48	2	2	46	47	45	45	..	1	1	1	46	2·13	39 12 0	0 14 2

Pending on 1st January 1907 and since reported up to 31st December 1907—*cont.* Cases.	Persons.	CLASSIFICATION OF OFFENCES. I. Possession of salt-earth. Released by department. Persons.	Sent for trial. Persons.	II. Possession of earth-salt. Released by department. Persons.	Sent for trial. Persons.	III. Possession of brine. Released by department. Persons.	Sent for trial. Persons.	IV. Possession of salt-earth and earth-salt. Released by department. Persons.	Sent for trial. Persons.	V. Possession of salt-earth and brine. Released by department. Persons.	Sent for trial. Persons.	VI. Possession of earth-salt and brine. Released by department. Persons.	Sent for trial. Persons.	VII. Possession of salt-earth, earth-salt and brine. Released by department. Persons.	Sent for trial. Persons.	Total. Released by department. Persons.	Sent for trial. Persons.	ESTABLISHMENT SANCTIONED. Inspectors.	Assistant Inspectors.	Petty officers.	Peons.	Total.	Cost per annum.
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
																							RS.
1907.. 18, (a) 11	18	1	3	..	10	..	2	..	1	..	1	..	..	..	..	1	17	5 & 1 Asstt. Supdt.	14	21	60, 61	162	17,364
1906.. 48, (a) 18	50	..	9	2	27	..	6	..	..	..	3	..	1	..	..	2	46	5 & 1 Asstt. Supdt.	14	21	60, 61	162	17,364

(a) Undetected scrapings written off.

APPENDIX O (*vide* paragraph 66).

STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1907–1908.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
1	2	3	4	5	6	7	8	9	10	11	12
			I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chicacole	Ganjám	6,969	9,529 25	867 27	542 4 9	7·49	..	64 7 9	619 3 2	64 14 0	748 8 11
	Surlá	14,890	36,344 33	3,201 36	2,001 3 0	7·25	..	430 8 2	1,624 10 11	502 7 5	2,557 10 6
	Naupada	10,280	23,790 19	2,101 28	1,313 9 0	7·27	..	164 9 3	624 0 0	226 15 3	1,015 8 6
	Calingapatam	7,944	15,328 8	1,285 4	803 3 0	6·89	..	170 11 2	1,114 4 10	71 7 1	1,356 7 1
	Konada	21,752	37,754 11	3,253 37	2,033 11 3	7·09	..	73 2 5	1,344 0 0	833 11 11	2,250 14 4
	Karasa	11,519	15,000 20	1,283 28	802 5 0	7·04	34 7 9	107 5 11	576 0 0	101 4 1	819 1 9
	Total .. 1907–1908	73,354	137,747 36	11,994 0	7,496 4 0	7·16	34 7 9	1,010 12 8	5,902 2 11	1,800 11 9	8,748 3 1
	1906–1907	73,115	118,342 8	10,137 37	6,336 3 3	7·04	24 12 6	445 12 1	5,879 10 0	1,332 11 11	7,682 14 6
Cocanada	Polavaram	11,397	11,832 33	1,184 21	740 5 3	8·23	..	163 0 5	999 0 0	152 0 8	1,314 1 1
	Penuguduru	3,858	46,801 7	5,847 28	3,654 12 11	10·28	..	117 10 0	888 0 0	860 11 0	1,866 5 0
	Mogalturru	349	290 19	32 5	20 1 3	9·10	..	15 6 0	192 0 0	..	207 6 0
	Total .. 1907–1908	20,604	58,924 19	7,064 14	4,415 3 5	9·86	..	296 0 5	2,079 0 0	1,012 11 8	3,387 12 1
	1906–1907	20,438	58,823 22	6,967 20	4,354 11 0	9·74	9 0 0	74 15 5	2,075 0 0	1,049 13 10	3,208 13 3
Masulipatam	Manginapudi	596	904 25	150 32	108 11 1	13·71	..	16 10 11	396 0 0	20 4 9	432 15 8
	Nizampatam	974	1,276 37	191 22	100 9 9	12·34	..	20 5 7	549 10 11	24 4 6	594 5 0
	Total .. 1907–1908	1,570	2,181 22	342 14	209 4 10	12·91	..	37 0 6	945 10 11	44 9 3	1,027 4 8
	1906–1907	2,808	3,048 2	463 1	282 5 6	12·49	6 12 0	50 14 3	959 4 0	65 6 3	1,082 4 6
Nellore	Pakala	277	1,244 10	124 25	62 5 6	8·24	86 2 0	4 12 0	192 0 0	9 13 6	292 11 6
	Iskapalle	1,290	3,433 6	429 21	217 4 5	10·29	3 4 0	145 7 3	535 15 2	31 8 0	716 2 5
	Krishnapatnam	3,451	11,713 10	1,499 9	754 12 5	10·53	8 1 0	20 0 0	775 14 4	137 10 2	941 9 6
	Tada	8,618	12,121 10	1,595 0	617 5 6	10·82	3 8 3	111 9 5	612 0 0	102 0 3	829 1 11
	Total .. 1907–1908	13,636	28,511 36	3,648 15	1,651 11 10	10·52	100 15 3	281 12 8	2,115 13 6	280 15 11	2,779 9 4
	1906–1907	16,739	30,995 37	3,827 7	1,747 13 0	10·16	236 9 4	570 3 6	2,150 0 0	329 5 7	3,286 2 5
Chingleput	Tiruvallúr	10,246	23,137 13	2,858 38	1,104 6 8	10·17	..	73 13 6	888 0 0	177 14 10	1,139 12 4
	Cheyur	854	1,920 26	201 15	102 5 7	8·58	..	..	192 0 0	5 15 6	197 15 6
	Total .. 1907–1908	11,100	25,067 39	3,060 13	1,206 12 3	10·04	..	73 13 6	1,080 0 0	183 14 4	1,337 11 10
	1906–1907	12,920	21,762 27	2,719 6	1,054 13 4	10·28	..	149 15 10	1,024 8 0	159 6 9	1,333 14 7
Cuddalore	Cuddalore	599	536 31	91 38	47 5 1	14·09	57 14 5	14 5 6	204 0 0	17 5 0	293 8 11
	Merkanam	21	76 2	7 17	3 12 1	8·03	..	..	192 0 0	..	192 0 0
	Tranquebar	5,093	7,747 28	1,003 11	509 12 6	10·65	..	14 7 0	588 0 0	60 8 7	662 15 7
	Total .. 1907–1908	5,713	8,360 21	1,102 26	560 13 8	10·85	57 14 5	28 12 6	984 0 0	77 13 7	1,148 8 6
	1906–1907	5,971	9,228 21	1,195 2	608 6 6	10·65	79 0 4	108 4 8	982 5 10	73 1 5	1,242 12 3
Negapatam	Negapatam	315	1,492 13	260 18	162 12 6	14·36	..	..	204 0 0	17 13 7	221 13 7
	Védáranniyam	3,129	4,106 1	736 5	374 6 9	14·75	..	..	396 0 0	83 4 10	479 4 10
	Adirámpatnam	4,301	19,123 27	3,004 27	1,445 1 10	12·92	..	263 12 2	852 0 0	317 1 7	1,432 13 9
	Kattumavadi	778	2,657 37	335 37	168 15 0	10·39	..	29 0 7	192 0 0	39 14 5	260 15 0
	Vattanam	1,084	9,152 20	1,657 9	829 11 1	14·89	..	39 10 8	384 0 0	125 2 7	548 13 3
	Total .. 1907–1908	9,607	36,532 18	5,994 16	2,980 15 2	13·50	..	332 7 5	2,028 0 0	583 5 0	2,943 12 5
	1906–1907	10,279	35,965 29	5,612 20	2,785 11 6	12·84	..	389 6 5	2,023 4 1	685 11 6	3,098 6 0
Tinnevelly	Morekolam	2,844	12,890 24	2,218 20	1,110 15 6	14·16	..	55 5 6	698 10 0	660 8 3	1,414 7 9
	Tuticorin	4,741	15,854 31	1,979 34	938 11 9	10·27	..	43 15 0	384 0 0	309 15 0	737 14 0
	Káyalpatnam	1,383	13,294 8	1,755 37	945 7 3	10·86	6 3 8	11 0 1	612 0 0	222 7 10	851 11 7
	Kuttanguli	1,816	11,805 2	1,889 6	1,058 15 10	13·16	..	31 11 6	658 13 2	45 4 10	735 13 6
	Total .. 1907–1908	10,784	53,844 25	7,843 17	4,054 2 4	11·98	6 3 8	142 0 1	2,353 7 2	1,238 3 11	3,739 14 10
	1906–1907	8,832	42,853 20	6,384 9	3,321 3 9	12·25	34 15 11	473 11 4	2,378 8 9	1,248 0 2	4,135 4 2
Calicut	Udipi	13,849	218,187 28	30,060 31	12,525 5 2	11·33	663 0 4	569 2 8	2,719 13 0	1,696 4 5	5,648 4 5
	Mangalore	10,571	55,624 9	7,271 8	3,029 10 8	10·75	136 4 11	173 9 3	1,315 6 5	404 8 11	2,029 13 6
	Kasaragod	5,770	37,924 16	4,479 7	1,866 5 2	9·71	60 0 0	207 1 10	936 0 0	247 8 0	1,450 9 10
	Tellicherry	26,203	143,773 1	19,739 38	* 12,343 15 6	11·29	9 1 7	508 13 8	2,990 13 11	1,490 7 1	4,999 4 3
	Calicut	27,904	152,499 10	20,960 5	* 13,016 9 2	11·30	..	390 1 5	3,299 13 1	1,997 14 7	5,687 13 1
	Ponnáni	79,897	606,766 4	81,714 10	51,071 6 6	11·08	236 11 9	627 12 10	8,166 9 1	5,361 10 6	14,392 12 2
	Total .. 1907–1908	164,194	1,214,774 28	164,225 19	93,853 4 2	11·12	1,105 2 7	2,476 9 8	(a) 20,965 15 6	11,198 5 6	(a) 35,746 1 3
	1906–1907	127,839	825,883 22	118,517 15	93,922 8 10	11·31	779 3 5	3,391 5 11	(b) 20,402 2 2	6,520 3 4	(b) 31,092 14 10
	Total, Madras Presidency. 1907–1908	310,562	1,565,946 4	205,275 14	1,16,428 7 8	10·78	1,304 11 8	4,679 5 5	(a) 38,454 2 0	16,420 10 11	(a) 60,858 14 0
	1906–1907	278,941	1,146,903 28	150,823 37	1,14,413 12 8	10·82	1,170 5 6	5,654 9 5	(b) 37,874 10 10	11,463 12 9	(b) 56,163 6 6

* Excludes Rs. 2,553–8–6 added to the price charged for the salt as a cess to pay for new works in the fish-curing yards in the Tellicherry and Calicut circles.
(a) Includes Rs. 1,537–8–0 the pay of the fish-curing Assistant Inspector and his orderlies.
(b) Do. Rs. 1,862–0–0 do. do.

Statement showing the quantities of fish brought to be cured in the yards of the East and the West Coast during the five years ending 1907–1908.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1903–1904 ..	13,842	39,429	53,271
1904–1905 ..	11,981	42,896	54,877
1905–1906 ..	13,736	30,445	44,181
1906–1907 ..	11,793	30,338	42,131
1907–1908 ..	12,900	44,625	57,525

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APPENDIX P (*vide* paragraph 75).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1907–1908.

Sub-division.	Circle.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn of — Refined saltpetre to crude saltpetre expended.	Percentage of outturn of — Salt to crude saltpetre expended.
1	2	3	4	5	6	7
		I. MDS.	I. MDS.	I. MDS.		
Masulipatam	Bezwada	547	262	143	47·89	26·14
	Narasaraopet	927	315	254	33·98	27·40
Nellore	Kanuparti	728	230	318	31·59	43·68
Arcot	Salem	3,813	1,573	1,461	41·25	38·32
Trichinopoly	Coimbatore	12,174	6,131	4,528	50·36	37·19
	Bhaváni	1,559	521	665	33·41	42·65
	Erode	1,965	733	698	37·30	35·52
	South Trichinopoly	10,083	5,879	4,324	58·30	42·88
	Palni	3,459	1,354	1,227	39·14	35·47
	Madura	991	419	393	42·28	39·65
	Total .. 1907–1908 ..	36,246	17,417	14,011	48·05	38·65
	Total .. 1906–1907 ..	[illegible]	13,159	13,144	40·55	40·51

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 194/2773-R., Salt, dated 26th August 1908.

The Hon'ble Mr. W. O. HORNE.

The Board begs to submit to Government its report on the administration of the Salt Revenue in the Madras Presidency for 1907–1908.

(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 staten nts 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. 2922, Revenue, dated 20th October 1908.

Finance No. 88.

The report on the administration of salt revenue for the year 1907–1908 has been submitted by the Board with commendable punctuality and is a compl te and concise record of the year's work. The Government will notice the chief features of the year's administration.

2. *Officers and establishments.*—The sanctioned strength of the subordinate establishments at the end of the year was 11,024 officers and men costing Rs. 19,96,903 per annum, the changes effected during the year resulting in a decrease of 148 hands and of Rs. 12,606 in cost, due mainly to the reduction in the number of petty officers and peons among the preventive staff. The percentage of punishments to the total strength, as compared with 1906–1907, shows a small increase from 27·3 to 29·5, due to a larger number of fines and stoppages of pay for absence without leave chiefly among the menial staff, but it is satisfactory to note that there has again been an appreciable decrease in the number of dismissals and degradations.

3. *Manufacture and imports.*—The total number of salt factories available for manufacture remained the same as in the previous year, viz., 65, out of which 22 were for the sale of salt to Government and 43 for general sale. As in 1906–1907, the licensees in 14 of the latter worked independently of capitalists. Manufacture was carried on in all the factories except three, the area actually worked being 11,278 acres against 11,727 acres in 1906–1907.

4. The occurrence of heavy rain between March and July 1907 interfered with manufacture throughout the northern sub-divisions and in the Tinnevelly sub-division and the total outturn was only 9,616,725 maunds against 11,234,984 maunds in 1906, the decrease occurring both in the Government and Excise factories. In imports by sea however there was an increase from 1,233,639 maunds to 1,305,196 maunds.

5. *Stocks, issues and consumption.*—The stock on hand at the beginning of the year was 7,928,882 maunds. Including the quantity locally manufactured and the quantity imported, the total quantity available for issue was 19,207,065 maunds, of which 11,450,875 maunds were issued and 458,905 maunds were written off as wastage during the year. Excluding wastage remaining to be written off and the salt kept on the West Coast for supply to the fish-curing yards, the stock on hand at the end of the year was 7,222,685 maunds—a quantity sufficient to meet 9·1 months' demand. The stocks in the Cocanada sub-division are abnormally low. The Government trust that steps will be taken to provide adequate stocks during the current year in that sub-division and to increase the output of the Chicacole sub-division the demand in which is expected to increase on the opening of the Vizianagram-Raipur Railway.

6. As anticipated in the last review, the reduction of duty to 1 rupee per maund with effect from 20th March 1907 has been accompanied by a further growth in consumption, the issues during the year having amounted to 11,116,235 maunds, or an increase of 479,587 maunds as compared with the previous year. The increase has occurred both under locally-manufactured and imported salt. The following figures show the actual issues of salt for home and inland consumption in each year since 1902–1903, the reduction of duty from Rs. 2-8-0 to Rs. 2 having taken effect from 18th March 1903, that from Rs. 2 to Rs. 1-8-0 having taken effect from the 22nd March 1905 and that from Rs. 1-8-0 to Re. 1 having taken effect from 20th March 1907:—

	Consumption in maunds.	Increase or decrease as compared with previous year.	Per cent.
		MDS.	
1902–1903	9,325,866	+ 115,680	+ 1·3
1903–1904	10,017,214	+ 721,348	+ 7·7
1904–1905	10,312,493	+ 265,279	+ 2·6
1905–1906	10,095,502	— 216,991	— 2·1
1906–1907	10,638,648	+ 541,146	+ 5·3
1907–1908	11,116,235	+ 479,587	+ 4·5

Comparing 1907–1908 with 1902–1903, the year before the first reduction of duty occurred, there has been an increase in consumption of 1,790,369 maunds equal to 19 per cent. in five years, whereas in the previous ten years, ending 1901–1902, the increase in consumption had been only 1,008,732 maunds equal to 12 per cent. The effect of the reduction of duty in stimulating consumption has thus been very marked. In the year under report the average rate of consumption per head of population throughout the Presidency excluding the Native States of Travancore and Cochin but including Mysore and Coorg increased from 18·7 lb. to 19·3 lb. Excluding Mysore and Coorg and the two West Coast districts, the consumption per head was 20·4 lb. as against 20·1 lb. during the previous year.

7. The reduction in duty has also had the effect of producing a marked fall in the retail price of salt, the average retail prices at district centres having varied from Rs. 1-6-11 to Rs. 2-14-8 per maund as against Rs. 1-13-6 to Rs. 3-5-4 in 1906–1907. The fall in prices would have been greater but for the high wholesale prices charged by the Excise licensees in the two northern sub-divisions owing to low stocks.

8. The exports which were chiefly to the Straits Settlements under bond fell from 311,200 maunds to 55,164 maunds during the year, the decrease being due to the Board of Revenue having under a misapprehension which has since been rectified declined to grant permission to intending exporters.

9. *Competition of Bombay salt.*—The imports of Bombay salt by rail from Calicut to the Salem and Coimbatore districts decreased from 226,194 maunds to 175,158 maunds, while the imports of Madras salt into these districts increased from 601,134 maunds to 649,306 maunds. The imports of Bombay and Goa salt into Bellary, Anantapur and Kurnool districts also showed a decrease of 2,018 maunds, while the imports of Madras salt into these districts increased from 198,546 maunds to 245,608 maunds. On the other hand, the imports by rail from Bombay and Goa into Mysore and Coorg again increased from 211,121 maunds to 222,330 maunds, *i.e.*, by 11,209 maunds as compared with the previous year, while there was a slight fall in the imports of Madras salt into Mysore. On the whole, however, Madras salt has been steadily pushing its way in the places where it comes into competition with Bombay salt.

10. *Quality of salt.*—There was a slight improvement in the quality of Excise salt, the percentage of sodium chloride having increased from 91·5 in 1906 to 92·0 in the year under review. The quality of Government salt remained the same as in the previous year, the average percentage of sodium chloride being 92·9. Among individual factories, the salt of the Government factory at Pandraka was particularly good, with no magnesium sulphate and with but little dirt, the worst salt being that of the Manginapudi Excise factory which contained only 88·5 per cent. of sodium chloride. The average percentage of magnesium sulphate in both the Excise and Government salt shows an increase. The Board has already taken special steps in the case of some of the factories to see that proper attention is paid to brine tests and that bitterns are properly eliminated from the pans after every fifth scraping and it is hoped that salt of a better quality will be hereafter produced.

11. *Financial results.*—The gross revenue of the year amounted to Rs. 122·52 lakhs being a decrease of Rs. 20·26 lakhs as compared with 1906–1907. The decrease is a result of the reduction of duty to Re. 1 a maund from 20th March 1907. Adding the duty prepaid in Bombay on salt imported into this Presidency and deducting the duty levied here on salt exported to other Presidencies and Provinces, the total revenue realised in the year amounted to Rs. 125·15 lakhs against Rs. 148·34 lakhs in 1906–1907. The charges debitable to "Salt" out of the total charges of the combined Salt, Abkári and Customs Department amounted to Rs. 20·50 lakhs, leaving a net revenue of Rs. 104·65 lakhs. The percentage of charges to receipts was 16·4 against 14·2 in the previous year. In view of this increase in the percentage consequent on the reduction of duty and of the fact that while the salt revenue has declined owing to successive reductions of duty the excise revenue has grown steadily, the Government of India have decided that 95 per cent. of the expenditure on the conjoint establishments (after deduction of charges on account of licensees' works and salt purchase and freight) should with effect from 1st April 1908 be distributed between "5. SALT" and "7. EXCISE" in the proportion of one-third and two-thirds instead of three-fifths and two-fifths as hitherto. If this proportion is applied to the year under review, the amount debitable to "Salt" would be Rs. 13·74 lakhs or only 11·[illegible] per cent. of the receipts.

12. *Measures for the protection of revenue.*—The Government are glad to observe that there has been a large further fall in the total number of offences under the Salt Act—namely, from 2,374 in 1906–1907 to 844 in 1907–1908—as well as in the number of persons charged—992 in 1906–1907 to 336. This is ascribable particularly to the reduction of duty and to the fact that it is no longer worth while to commit offences against the Salt law. Of the 336 persons charged, 103 were released after warning and 231 were sent for trial before the magistracy, and of the 247 persons tried during the year 244 were convicted and only 3 were acquitted. There have been no illegal arrests during the year and only in two cases was resistance offered to the officers of the department in the discharge of their duties. These cases were not of a serious nature.

13. *Fish-curing operations.*—The number of yards at work was 136, *i.e.*, one more than in the previous year. The total weight of fish brought to be cured at the yards was 57,525 tons, or an increase of 15,394 tons as compared with 1906–1907. The increase is reported to be due to the unusually favourable season for mackerel in South Canara and for sardines in Malabar. The total receipts from the operations amounted to Rs. 1,16,428 and the expenditure to Rs. 1,23,274 resulting in a loss of Rs. 6,846. The principal reason for this loss is stated to be the reduction in the price of salt issued for fish-curing purposes in Malabar from 1 rupee to 10 annas a maund from 1st January 1907 to which reference was made in paragraph 71 of the last year's report. It is, however, hoped that the concessions granted to fish-curers towards the end of 1906, whereby they can cleanse their salt fish in the sea at or near curing yards wherever this can be allowed with safety to the revenue, and can conduct curing operations at night on payment of overtime fees and take duty-free salt to sea in fishing boats subject to certain restrictions, coupled with the reduced issue price, will in course of time result in increased operations.

14. *Saltpetre industry.*—There was a decrease of 99 factories for the manufacture of crude saltpetre and an increase of one in the number of refineries as compared with 1906–1907. The receipts were not large enough to cover expenditure and there was a loss to Government of Rs. 1,261 during the year.

15. The Government note with satisfaction the good work done by the department and the testimony borne by the Commissioner to the excellent conduct of its officers.

(True Extract.)

A. G. CARDEW,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Government of India, Finance Department (with C.L.).
Editors' Table.