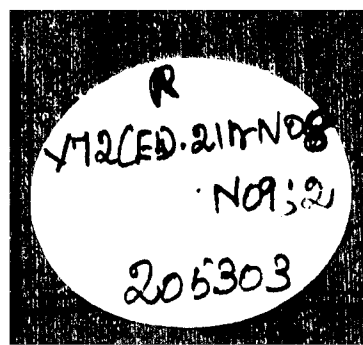
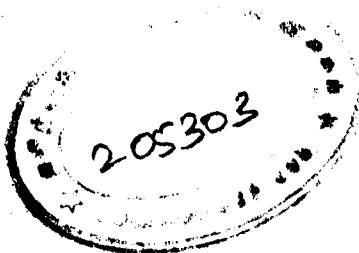




REPORT
ON THE
ADMINISTRATION
OF THE
DEPARTMENT OF SALT REVENUE
IN THE
MADRAS PRESIDENCY
FOR THE YEAR 1908-1909.

MADRAS:
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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY.

FOR 1908-1909.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

The Hon'ble Mr. W. O. Horne, I.C.S., Acting Third Member of the Board of Revenue, continued to be in charge of the Administration of the Salt Revenue throughout the year.

2. Mr. H. G. Stokes, I.C.S., acted as Secretary to the Commissioner till the return of the permanent incumbent Mr. H. A. B. Vernon, I.C.S., from leave on 15th August 1908.

3. Messrs. W. A. Fowler, Bryce McMaster and C. B. Cotterell, I.C.S., held the offices of Deputy Commissioner, Northern, Central and Southern Divisions, respectively, throughout the year.

B.—Administrative Changes.

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

(a) The Balacheruvu factory was worked under the modified Excise system from the beginning of 1909.

(b) The lease of the Jagannaikpur factory was renewed to the Oriental Salt Company, Limited (1907), for a term of twenty years from 1st January 1909.

(c) One hundred and twenty-two villages in the Parlákimedi Maliahs of the Ganjam district in which the contract distillery supply system is in force, were temporarily constituted a separate range under a Sub-Inspector and four peons.

(d) The original period of one year for which the Baruva port was opened to foreign trade was extended to 31st March 1909.

(e) The Covelong port was re-opened.

(f) The Thandavarayasolaganpettai port was closed.

CHAPTER I.]

2

[ADMINISTRATION.]

G.O., No. 3476, Revenue, dated 23rd December 1908.

G.O., Mis. No. 1018, Revenue, dated 9th April 1908.

G.O., No. 1324, Revenue, dated 12th May 1908.

G.O., Mis. No. 1743, Revenue, dated 23rd June 1908.

G.O., No. 2720, Revenue, dated 30th September 1908.

G.O., Mis. No. 156, Revenue, dated 20th January 1909.

G.O., Mis. No. 308, Revenue, dated 5th February 1909.

G.O., Mis. No. 414, Revenue, dated 13th February 1909.

G.O., Mis. No. 2039, Revenue, dated 28th July 1908.

G.O., No. 2240, Revenue, dated 15th August 1908.

G.O., No. 3428, Revenue, dated 19th December 1908.

G.O., Mis. No. 61, Revenue, dated 8th January 1909.

G.O., No. 878, Revenue, dated 20th March 1909.

G.O., Mis. No. 3277, Revenue, dated 3rd December 1908.

G.O., Mis. No. 3208, Revenue, dated 26th November 1908.

G.O., Mis. No. 3445, Revenue, dated 21st December 1908.

G.O., No. 981, Revenue, dated 1st April 1908.

G.O., No. 1664, Revenue, dated 3rd June 1908.

G.O., No. 3033, Revenue, dated 6th November 1908.

G.O., No. 135, Revenue, dated 18th January 1909.

(g) The rules for the export of salt to the Straits Settlements, Mauritius and Zanzibar were extended to Hongkong.

(h) Two boatmen on Rs. 8 each were entertained temporarily to pole boats across the creek between Tuticorin and the Karapad factory.

(i) One Sub-Inspector, one clerk, three petty officers, thirteen peons and a temporary establishment of an Assistant Inspector, one Sub-Inspector, and fourteen peons for six months annually, were appointed to work the new extension at Karasa under the modified Excise system.

(j) A temporary Sub-Inspector was appointed to attend to brine tests and to the elimination of bitters in the Kayalpatnam, Arumuganeri and Kiranur factories.

(k) The temporary addition of a clerk on Rs. 20 sanctioned in G.O., No. 397, Revenue, dated 19th February 1907, to the Ponnani Circle was made permanent.

(l) A temporary establishment of three Sub-Inspectors, a clerk and seven peons was sanctioned for the Cocanada port up to the end of December 1909.

(m) A temporary clerk on Rs. 15 per mensem, for six months annually, was appointed to assist the Assistant Inspector in charge of the Ganja Storehouse at Daggupad.

(n) The temporary Inspector originally sanctioned for six months for the charge of the Custom-house at Tuticorin was retained pending sanction of the scheme for the general revision of Customs establishments at out-ports.

(o) The pay of the shroff in the Covelong factory was increased from Rs. 10 to Rs. 15.

(p) The preventive parties in the Negapatam and Kat-tumavadi circles were abolished and the establishment in each of the ranges affected was increased by one first grade and two second grade peons.

(q) The establishments sanctioned for the Hospet, Bellary and Kurnool circles were revised.

(r) The establishment of the Board's office was revised.

(s) The Amity and Shikarganji ranges of the Bobbili circle were abolished.

(t) A petty officer and a peon were appointed temporarily for six months annually to supervise the operations in the fish-curing yard opened at Pukkillapeta in the Calingapatam circle.

(u) A petty officer and two peons were sanctioned temporarily for six months annually to supervise the operations in the fish-curing yard opened at Hosbettu in the Mangalore circle.

(v) Local allowances were granted to the petty officer and peons of the Salt, Abkari and Customs Department employed in the island of Pamban in the Madura district.

(w) The control over the Special Test Examinations to be passed by officers of the Salt, Abkari and Customs Department was transferred from the Commissioner for Government Examinations to the Board of Examiners and the rules for the examination of officers were revised.

CHAPTER III.]

3

[FACTORIES, MANUFACTURE, STOCKS AND ISSUES.]

CHAPTER II.—ESTABLISHMENTS.

5. Details of the sanctioned strength of the combined Salt, Abkari and Customs Department, as it stood at the end of 1908-1909, 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.

6. Appendix B† shows the punishments imposed on officers of the department. There was an increase in the number of dismissals, degradations and fines and a decrease in that of suspensions and stoppages of pay for absence without leave. The percentage of punishments to the total strength rose from 29.5 to 31.4.

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

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

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

9. Balacheruvu factory was converted from monopoly to modified Excise from the beginning of 1909, so that at the end of the official year there were 21 Government and 44 Excise factories against 22 and 43 respectively at the beginning. The total area fit for salt manufacture in the Government and Excise factories was 7,782 acres and 8,146 acres, respectively; but 1,431 acres of the former and 1,387 acres of the latter were not actually licensed. Of the Excise factories, the Naupada extension, the Jagannaikpur, Manambadi, Arumuganeri and Kulasekarapatnam factories were held on special leases. All the Government and Excise factories were worked except Cheyur, where the Excise licensees did not manufacture on account of large stocks. The areas actually cultivated were 5,763 and 6,121 acres, respectively. The season was generally favourable for the manufacture of salt.

10. The quantity of salt manufactured, including spontaneous salt collected at Pandraka in the Masulipatam sub-division, was 11,844,846 maunds against 9,616,725 maunds in 1907, and was the highest on record.

11. The quantity of salt manufactured under the Excise system was 7,414,558 maunds including 142,865 maunds produced in the Oriental Salt Company's Extension at Naupada against 6,810,863 maunds in the previous year. The increase took place chiefly in the Chicacole and Cocanada sub-divisions.

12. The Oriental Salt Company, Limited (1907), did not resume their operations at Naupada during the year on account of the low price at which imported salt was sold in Calcutta.

13. The attempts that were made to amalgamate the "Woollapaliem Salt Trading Company" with the rival company referred to in paragraph 13 of the Salt Administration Report for 1907-1908 were not wholly successful; but the members of the two companies entered into an agreement to sell salt to cart traders at a fixed rate of 4 annas a

maund. It is reported that the members are not satisfied with the agreement and that the two companies are not likely to continue to work for any length of time. In fourteen of the Excise factories, the licensees worked independently of capitalists.

14. The quantity of salt manufactured under the monopoly system was 4,430,288 maunds against 3,305,862 maunds in 1907.

15. The damage caused by rain to salt on the drying grounds was estimated at 39,468 maunds against 86,781 maunds in the previous year. Rejections before or after estimation were nowhere excessive.

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.

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 1909 was sufficient to last for 10·8 months as shown below :—

Sub-division.	Stock at the end of 1908-1909.	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
	L. MDS.	L. MDS.	MONTHS.
Chicacole	1,626,379	2,162,962	9·0
Cocanada	433,834	587,308	8·5
Masulipatam	439,437	371,141	14·2
Nellore	1,438,718	1,460,650	11·8
Chingleput	2,065,939	2,069,708	11·9
Cuddalore	555,705	521,616	12·3
Negapatam	367,478	763,744	5·8
Tinnevely	1,666,766	1,611,421	12·4
Total	8,574,256	9,548,550	10·8

* Excludes 38,663 maunds kept in the fish-curing yards on the West Coast.

Year.	Quantity	
	Sold within the Presidency.	Sent to places outside the Presidency.
	MDS.	MDS.
1904-05	8,723,813	1,588,680
1905-06	8,918,810	1,146,692
1906-07	9,506,815	1,129,833
1907-08	9,769,320	1,246,915
1908-09	9,944,838	1,353,729

18. The quantity of duty-paid salt imported by sea from the Bombay Presidency fell from 1,302,789 maunds to 1,178,566 maunds. The quantities delivered at the West Coast ports were 1,178,479 maunds and include 3,061 maunds which represents the excess found on re-weighment of the consignments and on which duty was collected in the Madras Presidency.

	L. MDS.
1906-07	211,121
1907-08	222,330
1908-09	250,345

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

19. The quantity of duty-bearing salt imported was 3,405 maunds against 2,407 maunds imported last year and was chiefly from the United Kingdom. The bulk of it, viz., 3,327 maunds, was received at Madras.

20. The total issues for home and inland consumption of salt locally manufactured and imported by sea and rail were 9,865,745, 1,182,477 and 250,345 maunds, respectively, as against 9,588,709, 1,305,196 and 222,330 maunds in 1907-1908. The increase in the issues of locally manufactured salt took place in all the sub-divisions except Nellore and Cuddalore. The increase in the Chicacole sub-division was due to large removals of salt from Naupada to Orissa. In the Cocanada sub-division the increase was due to improved stocks in the Polavaram and Jagannaikpur factories and that in the Chingleput sub-division to the lightness of salt on sale at the Madras Depot. The increase in the Tinnevely sub-division was due to large removals from the Arasadi and Kiranur factories to make room for the storage of the salt to be manufactured during the season of 1909. In the Cuddalore sub-division the decrease was slight, but in the Nellore sub-division it was more than two lakhs and was due to the comparatively high prices at which salt was sold in the Krishnapatnam factory.

21. At the request of Mr. Zellweger of Tuticorin the rules for the export of salt to the Straits Settlements, Mauritius and Zanzibar were extended to the port of Hongkong, but there were no exports to that port during the year. Exports to the Straits Settlements rose from 55,164 maunds to 231,794 maunds; of this, 197,770 maunds were removed from the factories of the Tuticorin Circle and 34,024 maunds from the Covelong port which was re-opened during the year. A small quantity of 40 maunds was removed by private traders to Ceylon after payment of duty.

In the beginning of the year the Travancore Durbar temporarily abolished the Bankshall at Palar on the High Range and permitted the traders to remove salt from British territory on payment of duty.

22. Two thousand five hundred and forty maunds were supplied duty-free from the Madras Depot for use in manufactures. Of this, 600 maunds were issued to the Buckingham Mills Company for bleaching and dyeing purposes, 1,300 maunds to Messrs. Chambers & Co. for use in their tannery and 640 maunds to Messrs. Parry & Co. for the manufacture of hydrochloric acid in their chemical works at Rānipēttai.

23. The quantity of salt supplied to the Jail Department was 2,976 maunds against 2,880 maunds in the previous year.

24. The French Government were supplied with 80,470 maunds against 57,616 maunds in 1907-1908 and 73,238 maunds in 1906-1907.

25. Four hundred and fifty-eight thousand four hundred and eighty maunds were written off during the year as wastage against 458,905 maunds in the previous year. The general proportion of wastage to the stored contents of heaps sold was 4·26 per cent. against 4·53 per cent. in 1907-1908 and 4·04 per cent. in 1906-1907. The average, however, was higher in the Chicacole, Chingleput and Cuddalore sub-divisions where it was accounted for by the age of the heaps sold.

26. Excesses amounting to 775 maunds were discovered in 85 heaps.

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.

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

28. Appendix E* shows the quantities of Excise salt sold and the wholesale prices realized for it by licensees. The average for the Presidency fell from 3 annas 5·8 pies to 3 annas 3·8 pies per maund. The decrease was chiefly noticeable in the Chicacole and Cocanada sub-divisions where it was due to improved stocks.

29. The usual price of Government salt was 3 annas a maund. Lower rates were charged at Karasa, Pandraka and Kanuparti under G.Os., Mis No. 567. Revenue, dated 1st March 1909, No. 369, Revenue, dated 28th May 1890, and No. 2196, Revenue, dated 12th August 1908, respectively. Rates were above 3 annas a maund at Calingapatam, Karasa, Balacheruvu, Polavaram, Penuguduru and Kudikkadu 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.

30. Appendix G† shows the average retail prices at each district centre for the three years ending 1908–1909. These varied from Rupees 1–6–3 to Rs. 2–8–3 per maund against Rs. 1–6–11 to Rs. 2–14–8 in 1907–1908.

31. The average cost of Bombay salt imported on private account at British ports in South Canara and Malabar was 10 annas 11·2 pies per maund. The prime cost at Calicut was 9 annas 5·17 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 fell from 175,158 maunds to 95,495 maunds, and those of Madras salt to the same two districts from 649,306 maunds to 394,123 maunds. The total quantity of salt consigned to the two districts fell from 834,957 maunds to 606,478 maunds and this fall is probably due to the large consignments to those districts in the three previous years. Imports by rail from Bombay and Goa into Mysore also decreased from 557,351 maunds to 262,661 maunds and those into the Madras Presidency advanced from 222,330 maunds to 250,345 maunds. The imports of Madras salt into Mysore fell from 85,019 maunds to 63,604 maunds.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

32. 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 11,561,228 maunds (as shown in the margin) against 11,673,586 maunds in the previous year.

Total consumption.		I. MDS.
Total issues for Home and Inland consumption of Government and excise salt		9,866,745
<i>Add—</i>		
Imports by sea		1,182,477
Imports from the Bombay Presidency and Goa by rail into Mysore		262,661
Imports from the Bombay Presidency and Goa by rail into the Madras Presidency		250,345
Total		11,561,228

33. The first part of Appendix H† shows how salt was distributed by rail, and the second part gives the quantity available for consumption within each district, so far as it can be ascertained from the factory declarations, corrected by Railway and Sea Customs returns. The figures for individual districts are, as usual, not altogether trustworthy, owing to the fact that the destination of salt, as declared at the factories, is often subsequently changed.

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

	1908–1909.	1907–1908.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports by sea and rail into the Madras Presidency	11,561,228	11,673,586
Deduct salt sent beyond the Presidency	1,290,932	1,260,737
Balance	10,270,296	10,412,849

On the basis of the figures in the census tables, the average consumption per head of the population was 19·0 lbs. against 19·3 lbs. for the preceding year.

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

	Quantity	I. MDS.	PERSONS.
Population		1,446,554	9,645,000
Consumption of the Presidency excluding the two West Coast districts, Mysore and Coorg, and Travancore and Cochin :—		10,270,296	44,343,072
As in paragraph 34		1,446,554	9,645,000
Deduct			
Balance		8,823,742	34,698,072
		20·9 lbs.	

35. The consumption of the West Coast districts, Mysore and Coorg together works out to 12·3 lbs. per head and that for the rest of the Presidency excluding Travancore and Cochin to 20·9 lbs. against 20·4 lbs. in the previous year.

36. 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 Tanjore, Trichinopoly, Madura and Tinnevely districts. The factory declarations in 1908–1909 were 32,942 maunds and one-half of the quantity consigned to the Manappárai Railway station was 26,446 maunds; the sum of the two gives an average consumption of 12·84 lbs. per head of the population against 12·94 lbs. in 1907–1908 and 12·61 lbs. in 1906–1907.

CHAPTER V.—REVENUE AND EXPENDITURE.

37. The receipts on account of salt revenue under the different heads are shown in Appendix I.* The decrease of Rs. 16,32,494 as compared with the revenue of the preceding year is the net result of—

	RS.
(i) Increase in—	
Miscellaneous receipts, chiefly due to cess on the increased sales of excise salt	13,572
(ii) Decreases in—	
(a) Duty on Government and Excise salt sold for Home and Inland consumption	16,31,198
(b) Cost price of Government salt sold for Home and Inland consumption	7,014
(c) Value of salt sold to the French Government	3,279
(d) Value of salt sold for fish-curing	2,926
(e) Customs duty	1,649
Total	16,46,066

38. The decrease of 16·31 lakhs of rupees under duty was the result of a fall of 18·60 lakhs of rupees in the realizations on account of credit sales and an increase of 2·29 lakhs of rupees under cash sales. The fall of 18·60 lakhs was due to the fact that the duty realized in 1907–1908 on account of salt sold on credit in the latter half of 1906–1907 was mostly at the higher rate of Rs. 1–8–0 per maund.

39. A statement † showing the cash and credit collections during the year is attached to Appendix I. Of the total receipts of Rs. 1,06,20,404, Rs. 18,70,242 (a) were realized on account of Government salt sold and Excise salt removed on cash payment, and Rs. 86,14,488 for salt issued on credit both before and during the year.

40. The quantity of salt issued on credit in each sub-division, as shown in enclosure 2 ‡ to Appendix I, represents 89·44 per cent. of the total sales against 91·53 per cent. in 1907–1908 and 90·44 per cent. in 1906–1907. 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.

(*) Includes Rs. 1,13,503, the value of salt sold for fish-curing, and Rs. 3,123 for the quantities sold to the French Government.

Of the value of salt so issued, Rs. 41,60,353 were collected in the year and Rs. 46,64,319 were outstanding at its close. Rs. 44,54,135 were realized on account of salt issued in the previous year.

Revenue of 1908-1909
compared with that
of previous years.

	Rs.
1904-1905 ..	1,95,38,005
1905-1906 ..	1,57,39,722
1906-1907 ..	1,43,38,019
1907-1908 ..	1,22,52,898
1908-1909 ..	1,06,20,404

41. The salt revenue of the Presidency for the five years ending 1908-1909 is given in the margin.

42. 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. 1,06,95,213.

43. Including the abkari and customs charges, the total charges of the Presidency were Rs. 35,38,852 against Rs. 31,99,050 in the preceding year. Details for sub-divisions are given in Appendix J.† Excluding Rs. 24,419 spent on Excise licensees' works and Rs. 6,50,437 on salt purchase and freight, which are items exclusively relating to salt, the net charges debitable to the combined Salt, Abkari and Customs Department work out to Rs. 28,63,996. In accordance with the instructions contained in the Government of India letter, No. 6149-A, dated 2nd October 1907, 5 per cent. of this amount, or Rs. 1,43,200 is debited to Customs and two-thirds of the balance, or Rs. 18,13,864 to Excise; the remainder, together with the two amounts mentioned above as relating exclusively to salt, or, in all, Rs. 15,81,788 is the amount debitable to Salt.

44. There was a large increase in expenditure under "Famine batta" and "Purchase of salt (manufacturer's share)", which was due to the compensation paid to certain classes of Government servants for dearness of food throughout the year (*vide* G.Os., Nos. 999, Revenue, 506, Financial, and 20, Financial, dated 7th April 1908, 20th October 1908 and 13th January 1909, respectively) and to the large production of salt in the Government factories in the Chicacole, Cocanada and Nellore Sub-divisions, respectively.

45. The total expenditure on works was Rs. 1,65,483 against Rs. 1,38,204 in the previous year. The former sum included Rs. 24,419 and the latter sum Rs. 20,259 spent on works executed by the department on behalf of excise licensees and recoverable from them by means of cess. There was an increase in expenditure both under "works for revenue and general purposes" and "works for manufacture and storage of salt", which was chiefly due to the opening of a modified excise extension at Karasa and to the construction of new quarters and lines at Attiput and Vayalur consequent on the removal of the head-quarters of the Ennore circle from Kathiwak.

46. The charges work out to 14.8 per cent. of the receipts against 11.0 per cent. in the previous year and the net revenue fell from Rs. 1,11,41,630 to Rs. 91,13,425.

47. The revenue receipts were Rs. 96,68,560 and the charges Rs. 9,09,206 or 9.40 per cent. of the receipts. The manufacturing receipts were Rs. 9,51,844 and the charges Rs. 6,72,582 or 70.66 per cent. of the receipts.

48. 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 varied from 1 anna 8.8 pies to 2 annas 10.8 pies a maund, except at Penuguduru, Dugarazpatnam and Adirampatnam, where the rate exceeded three annas. The establishment charges exceeded 5 per cent. of the duty on salt sold in 1907-1908 at Calingapatam, Balacheruvu, Polavaram, Kanuparti, Dugarazpatnam, Karambalam, Kattumavadi and Manakkudi, and in three cases there was loss to Government on the year's transactions.

CHAPTER VI.—QUALITY OF SALT.

49. With reference to the instructions contained in Board's Proceedings, No. 4498, Salt, dated 28th November 1904, and No. 3063, Salt, dated 23rd September 1908, approved in G.Os., No. 1356, Revenue, dated 12th December 1904, and No. 2976, Revenue, dated 23rd October 1908, respectively, 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 1908 and taken at the time of storage. All the samples were analysed in the Board's laboratory:

50. There was an improvement in the quality of salt manufactured in 1908 for sale to Government, the average percentage of sodium chloride being 93.7 against 92.9, 92.9, 92.6 and 93.2 in 1907, 1906, 1905 and 1904, respectively. The average was exceeded at Karambalam, Kattur, Kattumavadi, Nizampatam, Sevandakulam Extension, Kudikkadu, Polavaram, Lakshmi pans, Pandraka and Adirampatnam Extension. The average percentages of magnesium salts, calcium impurities and dirt fell from 2.9, 1.4 and 2.5 to 2.4, 1.2 and 2.3, respectively. The best salt was that of the Adirampatnam Extension which contained 96.4 per cent. of sodium chloride while the worst was that of Ganjam which contained 90.8 per cent. of sodium chloride, 1.8 per cent. of magnesium salts, 1.9 per cent. of calcium salts and 5.2 per cent. of dirt.

51. There was a slight improvement in the quality of salt manufactured in Excise factories, the average percentage of sodium chloride being 92.3 against 92.0 in 1907. The percentage was below the average in the Kuppili, Kayalpatnam, Krishnapatnam Extension No. II, Cuddalore, Pakala, Krishnapatnam, Mogalturru, Arumuganeri, Tada, Penuguduru Extension No. II, Kuttanguli, Karasa, Iskappalle, Sevandakulam, Konada, Vedaranniyam, Kiranur, Lvingepuram, Krishnapatnam Extension No. I, Muthuragunathapatnam, Tuticorin, Kayalpatnam Extension, Nizampatam, Bimlipatam and Negapatam factories. The salt manufactured in the Covelong, Adirampatnam and Thambikkannallavankottai factories contained over 95 per cent. of sodium chloride. Twenty-two factories showed more than the average of 2.4 per cent. of magnesium chloride, the worst being Kiranur, Sevandakulam and Kayalpatnam with 4.0, 4.1 and 4.5 per cent., respectively. There was a slight increase in the average percentage of magnesium sulphate from 1.1 in 1907 to 1.3 in 1908. The salt manufactured at the Vedaranniyam, Konada, Jagannaikpur, Penuguduru Extension No. II, Neidavasal, Cuddalore, Mogalturru, Pakala and Kuppili factories contained over 3 per cent. of dirt.

52. Analysis of the salt sold at each factory in 1908-1909 has given the following results:—

				Percentage of				
				Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.	Moisture.
Government	1908-09	..	..	87.2	2.6	1.2	2.4	6.1
	1907-08	..	..	87.1	2.4	1.4	2.6	6.0
Excise	1908-09	..	..	86.3	3.1	1.3	3.1	6.7
	1907-08	..	..	85.9	3.1	1.6	2.2	6.6

Government factories.—The average percentage of 87.2 of sodium chloride was exceeded at ten factories and the average percentage of 6.1 of moisture in 13 factories. The salt sold in the Chinna Ganjam, Kudikkadu and Ganjam factories contained over 4 per cent. of dirt.

Excise factories.—The average percentage of 86.3 of sodium chloride was exceeded in 18 factories. The moisture contained in the salt sold in 24 factories exceeded 7 per cent. and there was over 4 per cent. of dirt in the salt sold in the Penuguduru, Mogalturru, Kuppili and Manginapudi factories.

53. The same method of manufacture was followed at Attiput and Vallur as in the season of 1907. The quantity of salt produced was 889,428 maunds against 1,378,945 maunds in the previous year. The decrease was due to a less favourable season for salt manufacture and to insufficient supply of brine owing to the early closure of the Ennore bar. The percentages of sodium chloride increased and those of magnesium salt correspondingly decreased. The number of measures per maund which the salt of the Ennore factories yielded at the time of sale during the year varied from 22.5 to 26.25. 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 Board's Proceedings, No. 155 (Confidential), dated 14th June 1900.

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

54. Appendix M * shows the number of salt cases reported and the manner of their disposal, during the calendar year 1908, in each sub-division of the Presidency.
(* On pages 42 & 43.)

55. The total number of offences detected during the year, shows a fall when compared with the figures of 1907. The decrease is most marked in the Masulipatam, Chingleput, Cuddalore, Negapatam, Trichinopoly and Calicut sub-divisions, while there is an increase in the Chicacole sub-division. The fall in detection is attributed generally to the low price of salt consequent on the reduction in duty. In the Masulipatam and Chingleput sub-divisions, the formation of spontaneous salt were poor and were adequately watched, while the execution of public works in Masulipatam, which provided employment for the poorer classes, removed to some extent the temptation to violate the fiscal law. In the Trichinopoly sub-division, most of the saline soils have lost much of their salinity and in the Cuddalore, Negapatam and Calicut sub-divisions, similar areas have been reclaimed for purposes of agriculture or acquired by the Railway. The sudden revival of detection in the Chicacole sub-division, was due to a large batch of cases of possession of spontaneous salt discovered in the Surla and Karasa circles. The Board is inclined to attribute this to slackness of the preventive staff in the past and has impressed on the local officers the imperative necessity for continued watchfulness.

56. Excluding undetected cases and scrapings, the total number of cases reported during the year was 203. In 24 of these, the offence was manufacture of contraband salt (other than saltpetre), 51 related to possession of contraband salt-earth, 5 to possession of earth-salt, 86 to possession of spontaneous or swamp salt, and the remaining 37 were connected with the manufacture of saltpetre, etc.

57. The following statement shows the contraband articles dealt with under the Salt Act:—

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.
1908	(a) 8 7 41½	55 11 30½	0 30 31	23 19 32½	0 2 33	3 3 8
1907	(b) 13 26 72½	11 14 12	5 5 63	31 21 67	2 19 2	2 29 3

(a) Includes 2 seers 66½ tolas of educed salt.

(b) Includes 4 maunds 32 seers 19 tolas of educed salt.

58. The general average duration of Inspectors' and Assistant Inspectors' enquiries rose from 5.44 days to 6.36 days. Two circles contributed especially towards this increased average, namely, North Trichinopoly where the only case enquired into took 17 days, and Penugudur where 8 cases lasted on the average 36.87 days each. The exceedingly high duration in the latter circle—the highest of the year—was due in part to the defective arrangements made by the Inspector, for the disposal of two out of the 8 cases. The delay

in the North Trichinopoly circle is reported to have been unavoidable. The case against one person which remained undisposed of at the end of the year, had been pending for less than one month.

59. The percentage of acquittals in cases sent for trial remained stationary at 1.84 as in 1906 and 1907. *

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

61. The amount sanctioned as rewards was Rs. 386-12-0 against Rs. 786-14-0 in 1907. The decrease is due to the smaller number of cases.

62. There were no cases of assault on officers of the department.

63. Appendix N † shows the results of the operations of the salt preventive force in the Pudukkottai State. The officers of the department have, in general, worked satisfactorily. The decrease in the number of offences is due to the cheapness of licit salt consequent on the reduction in duty; it is also, in some measure, ascribed to the vigilance of the preventive staff. The average duration of cases rose to 2.83 days from 2.56 days in 1907; and there was a fall in the incidence of fines per head from Rs. 1-4-0 in the preceding year to Rs. 1-2-0. The retail price of salt varied between 21.55 and 27.22 Madras seers per rupee.

CHAPTER VIII.—FISH-CURING.

64. There were 136 fish-curing yards at work at the end of the year. The opening of two other yards at Pukkillapeta in the Calingapatam Circle and Hosbettu in the Mangalore Circle was sanctioned (*vide* G.Os., Mis. Nos. 3277, Revenue, dated 3rd December 1909, and 3208, Revenue, dated 26th November 1908), but no operations took place in them during the year.

65. The total weight of fish brought to the yards to be cured was 1,496,746 maunds or 54,982 tons against 1,565,946 maunds or 57,525 tons in the previous year. The decrease of 4.4 per cent. occurred chiefly in the Calicut sub-division and was due to a less favourable season for fishing. 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 footnote to Appendix O. ‡

66. The quantity of salt issued per maund of fish varied from 6.59 lbs. to 16.48 lbs. and the average for the Presidency rose slightly from 10.78 lbs. to 10.83 lbs. The figures for 1907-1908 and 1908-1909 for the East and West Coasts are given below:—

		1907-1908.	1908-1909.
		LBS.	LBS.
East Coast	...	9.62	9.62
West "	...	11.12	11.25

The slight increase on the West Coast does not call for remarks.

67. The actual quantity of fish which left the yards cured and fit for consumption was 808,501 maunds, and 49,158 maunds of salted fish were imported from places outside the Presidency. Out of the total of 857,659 maunds, 199,896 maunds of cured fish were exported leaving 657,763 maunds for local consumption. The average value per pound of fish exported was 1 anna 6.4 pies against 1 anna 3.93 pies in the previous year.

68. During the year 9,297 maunds of excise salt were bought by Government for supply to fish-curing yards and the total quantity of salt issued to the yards in the year was 197,135 maunds. The total expenditure on the yards including the cost of salt and the charges incurred on account of buildings, establishment and contingencies, was Rs. 1,28,480-1-2, while the receipts were Rs. 1,13,503-3-3. If the method of calculation adopted before 1897-98 is followed, the loss to Government during the year works out to Rs. 14,976-13-11, and the progressive gain to Government since 1879-80 is reduced to Rs. 2,50,117-11-8. If, however, Rs. 82,500 spent on establishments for gollahs and on the storage of salt, Rs. 74,921, the interest at 5 per cent. on the capital cost of gollahs and works, and Rs. 74,921, the cost of upkeep of the gollahs, also at 5 per cent. of the capital cost, from 1879-80 up to the end of 1908-1909, be deducted, the loss on the year's working is increased from Rs. 14,976-13-11 to Rs. 23,460-13-11, while the progressive gain to Government is reduced to Rs. 27,775-11-8.

69. At the request of the Honorary Director of Fisheries, Madras, information was supplied to him of the migratory movements of fish on the coasts.

70. No use was made of the concessions granted to fish-curers in G.O., No. 1083, Revenue, dated 30th October 1906, except in some of the yards of the Calicut Sub-division where curers occasionally conducted operations at night on payment of overtime fees.

CHAPTER IX.—MISCELLANEOUS.

71. During the year 6,319 heaps were stored, of which 18.7 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 5.1 per cent. were tested by Inspectors and 14.7 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 17.9 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, Chicacole, Cocanada, Masulipatam and Chingleput sub-divisions. The other Assistant Commissioners were instructed to pay more attention to this duty.

72. The number of factories for the manufacture of crude saltpetre fell from 1,532 to 1,392. The decrease took place chiefly in the Trichinopoly sub-division and was due to unseasonable rains. The total number of refineries rose from 37 to 39.

73. The receipts on account of license fees were Rs. 4,052 against Rs. 4,368 and the expenditure which consists solely of the pay of the officers employed to supervise the refineries was Rs. 5,362-9-2 against Rs. 5,629-8-6 in the previous year.

74. Appendix P* shows the quantities of refined saltpetre and of edible salt produced in the refineries during the year. Most of the educed salt was destroyed during the year under the personal supervision of Inspectors and Assistant Inspectors.

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

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

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

78. It is difficult to select the names of any Circle officers for special mention, when almost all have done their duty in a very satisfactory manner. It would be far easier, as well as fairer, to mention the names of the exceptions who have failed to give satisfaction. Among officers of factory circles, however, Mr. G. Wilson did excellent work in Tuticorin, while Mr. Grestorex, in carrying out experimental salt works at Vayalur and Mr. A. C. Oliver, in the construction of the extension factory at Karasa, did work which was deserving of commendation.

BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 25th August 1909.

C. B. COTTERELL,
Ag. Secretary to the Commissioner
of Salt, Abkari 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 1909.

1	Establishments in the Board's and the Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Subordinate Factory establishments.						Subordinate Preventive and Tree-tax establishments.			
	Clerks, accountants, copyists, type-writing clerks and pressman.	Menials.	Permanent.			Temporary.			Permanent.			Temporary (b).			Permanent.			
			Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspector.	Assistant Inspectors.	Sub-Inspectors.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	
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	156	81	113	875	1	18	38	162	322	1,338	..	12	924	153	300	4,854	
Sanctioned during the year	12	..	..	..	1	..	1	7	2	3	13	..	..	16	2	..	3	
Abolished during the year	12	..	..	1	3	..	1	1	1	..	..	..	..	6	18	..	22	
Strength at the end of the year	(a) 157	(a) 156	81	112	873	1	18	44	163	325	1,351	..	12	940	149	282	4,835	

	Subordinate Preventive and Tree-tax establishments— <i>cont.</i>			Subordinate Customs establishments (c).			Subordinate Fish-curing establishments (c).	Subordinate Distillery establishments.			Abkari establishments in Collectorates and Taluk offices.				
	Clerks and shroffs.	Petty officers.	Peons.	Superintendents and Assistant Superintendents.	Clerks and shroffs.	Menials.		Clerks.	Petty officers.	Peons.	Saltpetre amins—Petty officers.	Clerks.	Menials.	Total strength.	Cost per annum.
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Strength at the beginning of the year ..	5	6	128	34	143	407	314	2	7	86	51	265	72	11,024	Rs. 19,96,903
Sanctioned during the year	..	..	4	1	1	2	5	..	..	..	..	4	..	77	16,308
Abolished during the year	1	..	..	1	1	1	..	..	..	..	..	..	..	69	15,198
Strength at the end of the year	4	6	132	34	143	408	319	2	7	86	51	269	72	11,032	19,98,013

- (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) Includes of the temporary men also employed on these duties.

APPENDIX B (*vide* paragraph 6).

STATEMENT showing the number of punishments imposed on the officers of the Salt, Abkari and Customs Department of and below the rank of Inspectors during 1908-1909.

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.	1908-1909 ..	212	..	2	..	..	..	2	94
	1907-1908 ..	213	1	..	..	..	..	1	46
Sub-Inspectors	1908-1909 ..	917	5	89	27	14	..	135	14.7
	1907-1908 ..	913	..	47	21	11	..	79	8.6
Superintendents, Assistant Superintendents, Clerks and Shroffs.	1908-1909 ..	(a) 652	8	2	9	1	..	20	3.1
	1907-1908 ..	(a) 656	5	11	4	5	..	25	3.8
Menials	1908-1909 ..	(a) 8,910	146	67	379	1,659	954	3,205	36.0
	1907-1908 ..	(a) 8,905	112	60	411	1,424	1,049	3,056	34.3
Total ..	1908-1909 ..	(a) 10,691	159	160	415	1,674	954	3,362	31.4
	1907-1908 ..	(a) 10,687	118	118	436	1,440	1,049	3,161	29.5

(a) Exclusive of the Abkari 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 1908-1909.

RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.						
Sub-divisions.	Government.				Excise.			Total.	Received from licensees.	Gain by weightment.	Excise.		Grand total, Government and Excise.	Government.	Excise.	Total.
	I.	MDS.	Total.	Excise.	From other sub-divisions.	Gain by weightment.	Miscellaneous.				Total.					
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Chingleput ..	665,388	204,114	869,502	(a) 618,483	..	111	1,640	1,618,234	(c) 1,653,008	8	108	1,653,124	1,653,124	2,283,622	1,867,238	4,140,860
Cocanada ..	18,874	81,937	101,811	265,093	(d) 160	64	..	265,317	(e) 700,239	28	(b) 144	700,411	968,728	282,191	785,518	1,067,639
Madras ..	14,093	352,958	367,051	68,158	..	..	..	68,158	(f) 411,216	..	..	411,216	479,376	82,191	764,176	846,367
Nellore ..	573,326	350,530	923,856	(g) 766,144	..	..	..	766,182	(h) 1,136,832	12	(b) 1,192	1,139,086	1,904,218	1,311,232	1,486,842	2,828,074
Chingleput ..	1,956,494	702,287	2,658,781	1,409,388	(i) 260	143	55,003	1,464,794	(j) 541,452	2	(b) 98	541,552	2,006,346	3,421,288	1,248,819	4,665,107
Cuddalore ..	103,415	307,452	410,867	166,582	..	..	..	166,582	(m) 592,883	2	(b) 124	593,009	743,691	274,415	886,073	1,160,488
Negapatnam ..	118,419	270,198	388,617	209,968	..	..	..	209,972	(o) 588,904	192	(b) 6	588,994	799,450	329,204	858,823	1,188,027
Tinnevely ..	93,601	1,535,522	1,629,123	20,072	..	..	50	20,122	(g) 1,968,824	186	(b) 1,078	1,970,088	1,990,210	119,927	3,499,406	3,619,333
Total of the East Coast ..	3,541,610	3,807,908	7,349,518	4,511,888	420	355	56,697	4,569,361	7,593,358	432	3,126	7,596,916	12,166,277	8,134,070	11,381,725	19,615,796
Calcutta—Total of the West Coast ..	..	..	..	..	(d) 139,814	13	1,068	134,895	..	..	..	..	134,895	193,847	..	193,847
Total of the Presidency ..	3,600,562	3,807,908	7,408,470	4,511,888	134,234	369	57,765	4,704,256	7,593,368	432	3,126	7,596,916	12,301,172	8,327,917	11,381,725	19,709,642
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(e) 429,417	..	..	(e) 429,417
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	3,405	..	..	3,405
Grand Total ..	3,600,562	3,807,908	7,408,470	4,511,888	134,234	369	57,765	4,704,256	7,593,368	432	3,126	7,596,916	13,733,994	8,327,917	11,381,725	21,142,464

(a) Includes 76,849 maunds manufactured during the season of 1909 but excludes 36,000 maunds manufactured during the season of 1908.

(b) Includes 1,075 maunds supplied to the Jail Department.

(c) Includes 1,075 maunds supplied to the Jail Department.

(d) Includes 1,075 maunds supplied to the Jail Department.

(e) Includes 1,075 maunds supplied to the Jail Department.

(f) Includes 1,075 maunds supplied to the Jail Department.

(g) Includes 1,075 maunds supplied to the Jail Department.

(h) Includes 1,075 maunds supplied to the Jail Department.

(i) Includes 1,075 maunds supplied to the Jail Department.

(j) Includes 1,075 maunds supplied to the Jail Department.

(k) Includes 1,075 maunds supplied to the Jail Department.

(l) Includes 1,075 maunds supplied to the Jail Department.

(m) Includes 1,075 maunds supplied to the Jail Department.

(n) Includes 1,075 maunds supplied to the Jail Department.

(o) Includes 1,075 maunds supplied to the Jail Department.

(p) Includes 1,075 maunds supplied to the Jail Department.

(q) Includes 1,075 maunds supplied to the Jail Department.

(r) Includes 1,075 maunds supplied to the Jail Department.

(s) Includes 1,075 maunds supplied to the Jail Department.

(t) Includes 1,075 maunds supplied to the Jail Department.

(u) Includes 1,075 maunds supplied to the Jail Department.

(v) Includes 1,075 maunds supplied to the Jail Department.

(w) Includes 1,075 maunds supplied to the Jail Department.

(x) Includes 1,075 maunds supplied to the Jail Department.

(y) Includes 1,075 maunds supplied to the Jail Department.

(z) Includes 1,075 maunds supplied to the Jail Department.

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

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1908-1909—cont.

Sub-divisions—cont.	EXPENDED DURING THE YEAR.										BALANCE INCLUDING WASTAGE TO BE WRITTEN OFF.				
	Government.										Government.				
	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.	Excess.	Government.	Excess.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Chingleput ..	1,025,191	12,198	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddalore ..	107,636	8,194	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	69,760	484	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	545,645	5,043	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	1,777,830	3,434	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddalore ..	1,503,392	7,793	..	..	..	..	..	..	..	..	..	..	..	..	..
Negapatnam ..	168,292	5,798	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	278	8,624	..	..	..	..	..	..	..	..	..	..	..	..	..
Total of the East Coast ..	3,741,954	44,317	79,402	129,624	2,561	241,887	4,289,745	231,814	..	..	..	10,814,089	3,894,325	4,807,381	8,701,706
Calcutta—Total of the West Coast ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total of the Presidency ..	3,741,954	44,317	79,402	129,624	2,561	241,887	4,289,745	231,814	..	..	..	10,814,089	3,894,325	4,807,381	8,701,706
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	3,741,954	44,317	79,402	129,624	2,561	241,887	4,289,745	231,814	..	..	..	10,814,089	3,894,325	4,807,381	8,701,706

(a) Includes 358 maunds supplied to the Jail Department.

(b) Includes 1,075 maunds supplied to the Jail Department.

(c) Includes 1,075 maunds supplied to the Jail Department.

(d) Includes 1,075 maunds supplied to the Jail Department.

(e) Includes 1,075 maunds supplied to the Jail Department.

(f) Includes 1,075 maunds supplied to the Jail Department.

(g) Includes 1,075 maunds supplied to the Jail Department.

(h) Includes 1,075 maunds supplied to the Jail Department.

(i) Includes 1,075 maunds supplied to the Jail Department.

(j) Includes 1,075 maunds supplied to the Jail Department.

(k) Includes 1,075 maunds supplied to the Jail Department.

(l) Includes 1,075 maunds supplied to the Jail Department.

(m) Includes 1,075 maunds supplied to the Jail Department.

(n) Includes 1,075 maunds supplied to the Jail Department.

(o) Includes 1,075 maunds supplied to the Jail Department.

(p) Includes 1,075 maunds supplied to the Jail Department.

(q) Includes 1,075 maunds supplied to the Jail Department.

(r) Includes 1,075 maunds supplied to the Jail Department.

(s) Includes 1,075 maunds supplied to the Jail Department.

(t) Includes 1,075 maunds supplied to the Jail Department.

(u) Includes 1,075 maunds supplied to the Jail Department.

(v) Includes 1,075 maunds supplied to the Jail Department.

(w) Includes 1,075 maunds supplied to the Jail Department.

(x) Includes 1,075 maunds supplied to the Jail Department.

(y) Includes 1,075 maunds supplied to the Jail Department.

(z) Includes 1,075 maunds supplied to the Jail Department.

ENCLOSURE 1 TO APPENDIX C (vide paragraph 27).
Stocks and Issues of Salt of all kinds for the five years ending with 1908-1909.

Years.	IN HAND AT BEGINNING OF THE YEAR.					RECEIPTS.					TOTAL IN HAND AND RECEIVED.				
	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.	Government salt.		Excise salt.		Total.
	1	2	3	4		5	6	7	8		9	10	11	12	13
1904-1905	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1905-1906	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1906-1907	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1907-1908	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1908-1909	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

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

ISSUES.

Years.	For home and inland consumption.			For fish-curing.		Miscellaneous.		To French Government.		For export.		Government salt.		Excise salt.		Total.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1904-1905	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1905-1906	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1906-1907	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1907-1908	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1908-1909	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

(a) Includes 22,265 maunds stored in the Vadesmanjeri factory but forfeited to Government under section 28 of the Salt Act.
 (b) Includes 3,493 maunds destroyed, 1,200 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 3 maunds lost in transit duty, and cost price of which were recovered and 2,400 maunds sent to the Travancore State.
 (c) 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 Rāmpātai and 3,600 maunds sent to the Travancore State.
 (d) 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 Rāmpātai and 6,000 maunds sent to the Travancore State.
 (e) Includes 4,663 maunds destroyed, 2,400 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 10 maunds lost in transit duty and cost price of which were recovered and 4,000 maunds sent to the Travancore State.
 (f) Includes 3,280 maunds destroyed, 600 maunds issued to the Buckingham Mills Company for bleaching and dyeing purposes, 1,800 maunds to Messrs. Chambers & Co. for use in their tannery, 640 maunds to Messrs. Parry & Co. for use in their chemical works at Rāmpātai, 82 maunds found short the duty and cess of which were recovered, 29 maunds lost overhead and 1 maund issued to the Honorary Director of Fisheries for experimental purposes.
 (g) Includes 145,736 maunds exported by the Ceylon Government.

Note.—Figures in columns 8, 9, 12, 13, 14 and 19 include duty-paid salt imported by rail from Bombay and Goa.

APPENDIX D (vide paragraphs 18 and 19).

STATEMENT showing duty-paid and duty-bearing salt imported by sea and by land in the Madras Presidency in 1908-1909.

Sub-division.	Port or district of import.	AS PER MANIFESTS FROM		Total as per manifests.	WASTAGE DISCOVERED.		Actual quantity imported.
		Ports in the Bombay Presidency.	Other countries.		Quantity.	Centage.	
1	2	3	4	5	6	7	8
<i>Duty-paid imports (by sea).</i>							
Chingleput	Madras	36	(a) 501	537	..	..	537
Cuddalore	Cuddalore	5	..	5	..	..	5
Negapatam	Negapatam	3	(b) 5	8	..	..	8
Tinnevely	Tuticorin	43	..	43	..	..	43
<i>Duty-paid imports (by rail).</i>							
Calicut	Baindur (South Canara district)	8,946	..	8,946	12	13	8,934
	Coondapoor do.	30,576	..	30,576	178	58	30,398
	Hangarkotta do.	49,844	..	49,844	277	55	49,567
	Malpe do.	17,106	..	17,106	105	61	17,001
	Mulki do.	14,452	..	14,452	382	250	14,070
	Mangalore do.	181,862	..	181,862	2,041	112	179,821
	Cannanore (Malabar district)	101,084	..	101,084	1,252	123	99,832
	Tellicherry do.	96,753	..	96,753	892	92	95,861
	Badagara do.	61,019	..	61,019	849	130	60,170
	Quilandi do.	13,547	..	13,547	120	88	13,427
	Calicut do.	314,831	..	314,831	4,057	128	310,774
	Beyypore do.	14,032	..	14,032	165	117	13,867
	Ponnani do.	287,725	..	287,725	3,989	138	283,736
	Cochin do.	1,521	..	1,521	20	131	1,501
	Total	1,192,798	..	1,192,798	14,319	120	1,178,479
	Total duty-paid	1,192,885	506	1,193,391	14,319	120	(c) 1,179,072
<i>Duty-bearing imports (by sea).</i>							
Duty-paid imports from Bombay and Goa.							
Duty-bearing imports (by sea).							
Chicacole	Gopalpur	..	..	1	..	..	1
	Vizagapatam	..	..	4	..	..	4
Cocanada	Cocanada	..	..	9	..	..	9
Chingleput	Madras	..	3,327	3,327	..	..	3,327
Cuddalore	Cuddalore	..	2	2	..	..	2
Negapatam	Negapatam	..	3	3	..	..	3
Tinnevely	Tuticorin	..	24	24	..	..	24
	Mangalore (South Canara district)	..	5	5	..	..	5
Calicut	Tellicherry (Malabar district)	..	6	6	..	..	6
	Calicut do.	..	14	14	..	..	14
	Cochin do.	..	10	10	..	..	10
	Total	..	(d) 3,405	3,405	..	..	(e) 3,405
	Grand Total	1,192,885	3,911	1,196,796	14,319	..	1,432,822

(a) From Calcutta.

(b) From Rangoon.

(c) Includes 3,061 maunds being the excess found in consignments of duty-paid salt imported from Bombay and on which duty was collected in this Presidency.

(d) Includes 3,386 maunds from the United Kingdom, 3 maunds from Colombo, 5 maunds from Hamburg, 6 maunds from Melbourne, 1 maund from Rotterdam and 4 maunds from Ships' stores.

APPENDIX E

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

Sub-divisions.	Excise factory.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
		1	2	3	4	5	6	7	8	9	10
Chittoor.	Naupada		RS. A. P.			253,496	39,783 7 9	542,887	1,04,473 2 6	548	137 0 0
	Kuppili							28,832	5,497 4 0	28,252	7,193 7 0
	Konada							2,546	561 11 0	50,358	13,784 0 0
	Bimlipatam ..							159,804	31,488 4 0	82,898	21,457 10 8
	Karasa										
Total						253,496	39,783 7 9	734,069	1,42,010 5 6	173,896	46,038 11 8
Coastal.	Penuguduru ..					510	101 4 0	186,082	35,632 11 0	88,184	22,971 15 0
	Jagannaikpur ..							56,453	10,584 15 0	18,284	4,671 0 0
	Mogalturru ..							508	102 12 0	27,733	6,983 4 0
Total						810	101 4 0	243,043	46,320 6 0	134,201	34,476 3 0
Masulipatam.	Manginapudi ..					138,686	21,666 9 0	69,590	13,048 2 0		
	Nizampatam ..					128	20 0 0	107,130	22,317 10 0		
	Total					138,814	21,686 9 0	176,720	35,365 12 0		
Nellore.	Kanuparti	743	3 13 11			22,612	3,507 15 8	178,438	35,162 2 8	18,818	4,704 8 0
	Pakala					44,034	7,668 10 6		9,300 10 0		
	Iskapalle					57,224	8,194 7 6	48,668	9,300 10 0		
	Krishnapatnam ..			4,076	322 8 8	271,790	42,074 0 4	7,532	1,433 2 10		
	Tada					55,206	6,931 4 0	64,451	12,815 8 0	3,322	830 8 0
Total		743	3 13 11	4,076	322 8 8	450,866	68,276 6 0	299,089	58,711 7 6	22,140	5,585 0 0
Chingleput.	Covelong			36	2 4 0	108,615	14,212 5 0	57,869	10,850 7 0	59,549	15,285 1 6
	Cheyur			20	1 4 0	50,480	7,642 13 6	8,824	1,863 13 6	8,892	2,223 0 0
	Chunampet					5,370	839 8 6	156,662	32,698 5 6		
Total				56	3 8 0	164,465	22,694 11 0	222,355	45,412 10 0	68,441	17,508 1 6
Ondal.	Merkanam					46,275	6,977 4 8	144,574	28,052 9 2	23,400	5,870 8 6
	Oudallore					17,336		3,269 7 0	38,622	9,864 1 6	
	Manambadi								52	12 0 0	
	Neidavasal					710	101 9 0	23,452	4,740 2 6	20,779	5,282 3 6
	Tranquebar							1,554	291 6 0	8,718	2,189 13 0
Total						46,985	7,078 13 8	186,916	36,362 8 8	91,569	23,239 10 6
Negapatam.	Negapatam					202,426	30,149 14 0	110	20 10 0	188,372	47,093 0 0
	Vedarraniyam ..									54,028	13,507 0 0
	Thambikkannalla-vankottai ..							2,422	517 9 0	47,555	12,826 6 0
	Adirampatnam ..										
	Theothandathana ..							31,519	6,785 1 0	32,174	8,366 13 0
Tinnevely.	nam							56,003	10,768 5 0		
	Vattanam			64	4 0 0	632	92 12 0				
	Total			64	4 0 0	203,058	30,242 10 0	90,054	18,091 9 0	322,129	81,793 3 0
	Morekolam					3,132	471 1 0	23,338	4,456 11 0	13,796	3,472 8 0
	Mutturagundapatnam ..					1,036	140 7 6	46,392	8,753 5 0	20,732	5,183 0 0
Tinnevely.	Arasadi			2	0 3 0	18,940	3,123 10 0	86,038	16,520 6 6	28,846	5,961 8 0
	Karapad					14,006	1,980 10 6	62,338	12,102 1 0	33,954	8,538 10 8
	Levingepuram ..					772	120 7 6	58,178	12,464 7 0	187,180	48,492 1 6
	Sevandarulam ..			2	0 2 0	2,394	369 15 2	59,665	12,262 5 6	269,106	70,091 14 0
	Kayalpatnam ..			568	52 5 0	86,139	10,856 10 0	44,985	8,434 11 0		
Tinnevely.	Kayalpatnam Extension ..					25,952	3,263 8 0	14,386	2,697 6 0		
	Arumuganeri ..					17 7 0	193,909	25,115 10 0	61,546	11,539 14 0	
	Keranur			5,394	505 11 0	237,441	30,147 5 0	24,047	4,508 13 0		
	Kulasekarapatnam ..							2,214	484 5 0	3,320	830 0 0
	Kuttanguli									15,398	4,223 8 6
Total				6,142	575 12 0	583,721	75,589 4 8	483,122	94,224 5 0	567,382	1,46,723 2 6
Grand Total ..		743	3 13 11	10,338	905 12 8	1,841,214	2,65,463 2 1	2,435,268	4,76,498 15 8	1,379,708	3,55,809 0 3

(vide paragraph 28).

Presidency of Madras and the wholesale prices realized for it by licensees in 1908-1909.

From 5 annas to 5 annas 11 pies.				From 6 annas to 6 annas 11 pies.				From 7 annas to 7 annas 11 pies.				From 8 annas to 8 annas 11 pies.				From 9 annas and upwards.				Total.				Average, 1908-1909.	Average, 1907-1908.
I. Mds.		Amount.		I. Mds.		Amount.		I. Mds.		Amount.		I. Mds.		Amount.		I. Mds.		Amount.		I. Mds.		Amount.			
13	14	15	16	17	18	19	20	21	22	23	24	25	26												
RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		A. P.	A. P.		
2,858	974 7 4	13,369	5,254 12 2	3,032	1,463 12 10	27,262	14,681 10 8	2,396	1,641 9 4	796,930	1,44,393 10 3	2 10 8	2 7 1												
16,640	5,878 11 4	160	63 5 4	4,818	2,107 14 0	..	..	..	..	60,767	27,477 14 4	7 2 8	6 9 8												
28,848	9,688 4 0	2,862	1,073 4 0	..	..	..	..	..	..	78,702	20,540 9 8	4 2 1	6 3 2												
28,058	8,867 2 16	12,480	4,704 11 0	10,034	4,433 3 0	17,614	8,822 12 0	556	312 12 0	84,614	26,097 3 0	4 8 9	5 11 0												
										311,444	80,076 7 2	4 1 3	7 4 2												
76,404	25,198 9 2	25,871	11,096 0 6	17,884	8,004 18 10	44,876	23,504 6 8	2,952	1,954 5 4	1,332,447	2,97,585 12 5	3 6 9	4 7 5												
23,766	7,506 13 0	..	..	..	..	..	..	..	..	298,842	66,212 11 0	3 6 5	4 8 9												
26,126	8,164 6 0	15,008	6,097 0 0	..	..	..	..	..	..	115,871	29,417 5 0	4 0 7	5 4 6												
10,002	9,375 10 0	2,826	1,659 12 0	11,490	5,026 14 0	..	..	..	..	72,659	22,498 4 0	4 11 5	5 4 3												
6,894	25,046 13 0	17,834	7,156 12 0	11,490	5,026 14 0	..	..	..	..	467,272	1,18,128 4 0	3 10 5	4 10 7												
..	..	..	..	..	..	..	..	..	..	208,276	34,714 11 0	2 8 0	2 8 4												
..	..	..	..	..	..	..	..	..	..	107,268	22,387 10 0	3 4 0	3 2 9												
..	..	..	..	..	..	..	..	..	..	315,534	57,052 5 0	2 10 7	2 10 6												
..	..	..	..	..	..	..	..	..	..	23,355	3,511 13 7	2 4 9	2 4 7												
..	..	..	..	..	..	..	..	..	..	241,290	47,435 5 2	3 1 7	3 0 7												
..	..	..	..	..	..	..	..	..	..	105,892	17,495 1 6	2 7 2	2 7 2												
..	..	..	..	..	..	..	..	..	..	283,398	43,829 11 10	2 5 7	2 4 0												
..	..	..	..	..	..	..	..	..	..	122,979	20,577 4 0	2 8 1	2 7 1												
..	..	..	..	..	..	..	..	..	..	776,914	1,32,849 4 1	2 8 8	2 7 5												
..	..	..	..	..	..	..	..	..	..	166,590	25,065 0 0	2 4 9	2 4 4												
..	..	..	..	..	..	..	..	..	..	118,873	24,793 0 6	3 4 0	3 4 6												
..	..	..	..	..	..	..	..	..	..	169,924	36,760 14 0	3 4 4	3 4 6												
..	..	..	..	..	..	..	..	..	..	455,317	86,618 14 6	3 0 1	2 11 8												
17,718	5,873 4 0	1,288	488 15 0	260	113 12 0	168	84 0 0	..	..	213,249	40,900 6 4	3 0 8	3 5 3												
300	93 12 0	2,848	1,068 0 0	16,768	7,331 10 0	4,054	2,027 0 0	..	..	75,392	19,513 7 6	4 1 7	4 1 1												
33,764	10,976 14 0	15,459	5,797 2 0	..	..	..	..	..	..	24,012	10,533 6 0	7 0 2	7 0 0												
9,638	3,079 5 0	17,624	6,797 14 0	13,776	6,098 7 3	898	455 15 6	..	..	94,164	26,906 15 0	4 6 9	3 8 5												
										52,206	18,912 12 9	5 9 6	4 5 1												
61,420	19,823 3 0	37,219	14,161 15 0	30,794	13,543 13 3	5,120	2,566 15 6	..	..	469,023	1,16,766 15 7	4 0 8	3 10 6												
..	..	..	..	..	..	..	..	..	..	188,372	47,093 0 0	4 0 0	3 11 9												
..	..	..	..	..	..	..	..	..	..	202,536	30,170 8 0	2 4 6	2 4 2												
..	..	..	..	..	..	..	..	..	..	54,028	13,507 0 0	4 0 0	3 4 4												
188	58 12 0	..	..	..	..	..	..	..	..	50,165	13,402 11 0	4 3 8	3 5 0												
..	..	..	..	..	..	..	..	..	..	63,693	15,151 14 0	3 9 7	4 1 0												
..	..	..	..	..	..	..	..	..	..	56,699	10,865 1 0	3 0 8	3 1 0												
188	58 12 0	..	..	..	..	..	..	..	..	615,493	1,30,190 2 0	3 4 6	3 5 3												
392	122 8 0	..	..	..	..	..	..	..	..	40,658	8,522 12 0	3 4 2	4 2 6												
..	..	..	..	..	..	..	..	..	..	68,160	14,076 12 6	3 3 6	3 5 1												
562	184 6 6	..	..	..	..	..	..	..	..	129,388	25,796 2 0	3 2 8	3 2 7												
..	..	..	..	..	..	..	..	..	..	110,293	22,621 6 0	3 3 4	3 3 0												
372	116 4 0	372	139 8 0	..	..	..	..	..	..	246,874	61,332 12 0	3 11 7	3 10 0												
26,740	8,598 10 0	448	168 0 0	..	..	..	..	..	..	358,355	91,420 14 8	4 0 9	3 10 4												
..	..	..	..	..	..	..	..	..	..	131,682	19,343 10 0	2 4 2	2 1 1												
..	..	..	..	..	..	..	..	..	..	40,338	5,360 14 0	2 4 3	2 4 3												
..	..	..	..	..	..	..	..	..	..	255,641	36,672 15 0	2 3 5	2 0 1												
9,240	2,887 8 0	..	..	..	..	..	..	..	..	266,882	35,161 13 0	2 1 3	2 0 0												
8,386	1,042 8 0	..	..	..	..	..	..	..	..	14,774	4,201 13 0	4 6 6	3 0 9												
..	..	..	..	..	..	..	..	..	..	18,734	5,266 0 6	5 9	4 0 0												
40,642	12,951 12 6	820	307 8 0	..	..	..	..	..	..	1,681,779	3,30,371 12 8	3 1 7	3 0 8												
258,548	83,079 1 8	84,744	32,712 3 6	60,168	26,575 9 1	49,996	26,071 6 2	2,952	1,954 5 4	6,123,779	12,68,563 6 3	3 3 8	3 5 8												

APPENDIX F (vide paragraph 29).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1908-1909.

Government factories and extensions.	Year.	Maximum.	Minimum.	Average.
1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Surlā	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Calingapatam	1908-1909	(a) 1 1 0	0 3 0	0 3 10-6
	1907-1908	0 12 6	0 3 0	0 4 5-4
Karasa	1908-1909	(a) 0 7 1	0 2 0	0 3 0-8
	1907-1908	1 2 9	0 3 0	0 4 6-1
Balashervu	1908-1909	(a) 0 10 6	0 3 0	0 3 4-1
	1907-1908	1 0 0	0 3 0	0 3 8-2
Polavaram	1908-1909	(a) 0 11 3	0 3 0	0 4 1-6
	1907-1908	0 14 9	0 3 0	0 7 7-9
Penuguduru	1908-1909	(a) 0 6 2	0 3 0	0 3 3-9
	1907-1908	0 7 0	0 3 0	0 3 5-9
Pandura	1908-1909	0 2 0	0 2 0	0 2 0-0
	1907-1908	0 2 0	0 2 0	0 2 0-0
Chinna Ganjām	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Kanuparti	1908-1909	(b) 0 2 7	0 1 10	0 2 3-1
	1907-1908	0 2 6	0 2 6	0 2 6-0
Krishnapatnam	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 2 0	0 2 0	0 2 0-0
Dugarazpatnam	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Madras Depot	1908-1909	0 2 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Karambalam	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Kudikkadu	1908-1909	(a) 0 4 6	0 4 1	0 4 2-5
	1907-1908			
Adirampatnam	1908-1909	0 3 0	0 3	0 3 0-0
	1907-1908	0 2 0	0 3	0 3 0-0
Kattumavadi	1908-1909	0 2 0	0 3 0	0 3 0-0
	1907-1908	0 2 0	0 3 0	0 3 0-0
Manakkudi	1908-1909	0 3 0	0 3 0	0 3 0-0
	1907-1908	0 3 0	0 3 0	0 3 0-0
Sevanakulam	1908-1909	(c) 0 4 0	0 3 0	0 3 9-8
	1907-1908	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 for the Government salt of 1905 (vide G.O., M.S. No. 2196, Revenue, dated 12th August 1908).

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

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 1908-1909.

Districts.	1906-1907.	1907-1908.	1908-1909.
1	2	3	4
1. Ganjām *	20-5	27-9	27-3
2. Visagapatam	15-0	19-0	19-4
3. Godāvāri	19-3	24-0	24-0
4. Kistna	20-5	25-6	25-8
5. Guntūr	18-1	24-0	25-2
6. Kurnool	13-6	15-2	16-1
7. Bellary	15-6	17-8	17-8
8. Anantapur	17-9	22-7	20-3
9. Cuddapah	17-0	19-9	19-5
10. Nellore	20-8	26-8	26-2
11. Madras	20-7	27-6	28-7
12. Chingleput	21-7	26-7	27-0
13. South Arcot	18-1	24-3	24-2
14. North Arcot	18-0	23-4	23-5
15. Salem	14-5	18-0	18-1
16. Coimbatore	14-8	15-6	18-0
17. Trichinopoly	18-5	21-7	21-7
18. Tanjore { N.	18-7	24-8	23-5
{ V.	18-8	25-2	23-8
19. Madura	17-2	24-4	23-9
20. Tinnevely	19-4	27-4	27-6
21. The Nilgiris	12-0	13-7	15-9
22. Malabar	15-8	19-0	19-4
23. South Canara	16-8	20-3	21-0

N. = Negapatam salt.

V. = Védaranniyam salt.

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

APPENDIX H—PART I (vide paragraph 38).

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1908-1909.

Districts consigned to	DISTRICTS SENT FROM														
	Ganjam.	Vizaga- patam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madras.	Tinnevelly.	Malabar.	South Canara.	Goa territory.	Bombay Presi- dency.
I.	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam ..	54,540														
Vizagapatam ..	69,224	20,335													
Godavari ..		7,430	19,594												
Kistna ..				3,340	7,372	26,502									
Guntur ..				9,388	28,230	600									
Nellore ..			100	22,460	69,217	3,922	41								
Cuddapah ..			14	6,760	3,492	10,166									
Karnool ..					489	62,962	71,173								
Bellary and Anantapur ..				7,291	130	62,297	1,386							5,236	26,632
Chingleput and Madras ..					288	46,636	44,770				2			2,378	56,386
North Arcot ..							184,534							4,707	
South Arcot ..					162	23,474	312,716								
Salem ..							334,221	116,078	1,730			20,993			53,764
Coimbatore ..							242,827					74,502			67,343
Nilgiris ..							98,788	190	188						
Tanjore ..								3,646	241,627						
Trichinopoly ..							1,738	13,682	95,794	819					
Madras ..										2,875					
Tinnevelly ..															
Malabar ..															
South Canara ..															
Travancore ..															
Central Provinces ..															
Orissa ..															
Nizam's Dominions ..	68,691														
Mysore Province ..	94,458														
Bombay Presidency ..															
Lower Provinces of Bengal ..	19,573														
Total ..	11,56,486	44,789	19,708	200,032	194,705	225,698	1,306,659	133,496	339,339	3,694	1,186,297	290,181	21,209	61,612	451,494

APPENDIX H—PART I (vide paragraph 38)—cont.

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1908-1909—cont.

Abstract statement showing the Salt sent from—cont.																	
Districts consigned to.	DISTRICTS SENT FROM—cont.														DEDUCT SALT TRANSMITTED		Balance of salt remain- ing for con- sumption within the district.
	Cud- daph- nool.	Kur- nool.	Bel- lary.	Anan- tapur.	North Arcot.	Salem.	Coimba- tore in- cluding Nilgiris.	Trichi- nopoly.	Travan- core.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces of Bengal.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.	
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
Ganjam ..	1,689	5,216	8,598	1,872	24,564	1,766	2,122	11,266	24,461	13,689	15	..	..	5,738,623	8,267	91,862	5,638,394
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur ..	..	..	..	203	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	1,656	795	248	61	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	5,216	875	174	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary and Anantapur ..	26	6,185	1,215	..	..	..	..	..	..	..	15	..	..	..	..	..	..
Chingleput and Madras ..	7	..	..	..	24,493	..	10	..	839	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	1,756	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	2,123	3,425	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	668	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	6,907	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	246	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Travancore ..	..	..	..	..	..	..	..	..	24,461	..	..	..	..	..	..	24,461	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore Province ..	..	..	..	..	..	..	..	..	..	17,850	..	..	..	..	..	17,850	..
Bombay Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lower Provinces of Bengal ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,689	5,216	8,598	1,872	24,564	1,766	2,122	11,266	24,461	13,689	15	..	..	5,738,623	8,267	91,862	5,638,394



APPENDIX H—PART II (vide paragraph 33).

Corrected distribution statement.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT.											
	Ganjam.	Vinagapattam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura.	Tinnevely.	Bombay Presidency (Goa, etc.)
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	1,690,303	732,845	457,839	341,157	639,893	797,862	2,233,147	368,035	731,467	306,456	1,573,251	1,895,483
Vinagapattam	663,398	1,125										
Godavari	104,186	699,154	15,842									
Kistna			413,013	10,692	7,372	21,502						
Guntur			44,712	143,161	87,366	500						
Nellore			100	32,460	450,373	3,922	41					
Chingleput and Madras			14	6,760	3,492	567,965	1,029,045					
South Arcot							834,221	345,007	1,720	4,562	84,114	3,854
Tanjore							1,738	3,545	686,993	297,147	892,280	11
Madura									262	1,226	218,016	67
Tinnevely												310,458
South Canara												61,176
Bombay and Amantapur												28,955
Madras												79,757
Central Provinces												132,698
Orissa including the Tributary Mahals												
Nizam's Dominions												
Mysore and Coorg												
Bombay Presidency												
Lower Provinces of Bengal												
Total	1,690,303	732,845	457,839	341,157	639,893	797,862	2,233,147	368,035	731,467	306,456	1,573,251	1,895,483

Nilgiris to Cuddapah. —The Railway figures are 82,262 maunds; to this are added 13,226 maunds declared for Cuddapah from the Iskapalle factory. Chingleput and Madras to North Arcot. —The Railway figures are 312,716 maunds; to this are added 4,908 and 21,369 maunds declared for North Arcot from the Cheyur and Chinnampet factories, respectively. Nilgiris to Trichinopoly including Pudukkottai. —The quantity entered in this statement is arrived at by adding together the actual rail-borne consignments from Negeripattam and the quantities declared at other factories in the Tanjore district from which salt is sent to Trichinopoly and Pudukkottai either partly or entirely by road. The Railway figures are 519 maunds; to this are added 1,392 maunds declared for Pudukkottai from the Theethandathanam factory.

APPENDIX H—PART II (vide paragraph 33)—cont.

Corrected distribution statement—cont.

Districts to or for which salt was sent or declared.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—cont.											
	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.	Resulting consumption per head of the population.
	16	16	17	18	19	20	21	22	23	24	25	26
1	2	3	4	5	6	7	8	9	10	11	12	13
Ganjam	1,690,303	732,845	457,839	341,157	639,893	797,862	2,233,147	368,035	731,467	306,456	1,573,251	1,895,483
Vinagapattam												
Godavari												
Kistna												
Guntur												
Nellore												
Chingleput and Madras												
South Arcot												
Tanjore												
Madura												
Tinnevely												
South Canara												
Bombay and Amantapur												
Madras												
Central Provinces												
Orissa including the Tributary Mahals												
Nizam's Dominions												
Mysore and Coorg												
Bombay Presidency												
Lower Provinces of Bengal												
Total	10,470	3,655	5,216	34,564	1,766	2,123	11,266	11,621,077	69,849	11,661,228	11,673,586	11,673,586

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

APPENDIX I (*vide* paragraph 37).

RECEIPTS on account of salt revenue under all heads for 1908-1909.

Sub-divisions, etc.	RECEIVED FOR GOVERNMENT SALT SOLD.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For Home and Inland consumption.		To the French Government.	For fish-curing.				
	Duty.	Cost price.	Cost price.	Cost price.				
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Chicacole	9,54,441	2,03,608	..	7,624	4	12,72,543	20,894	24,59,114
Cocanada	65,819	25,627	92	5,078	9	4,81,805	4,996	5,83,426
Masulipatam	83,263	9,310	..	233	..	2,75,546	5,470	3,73,822
Nellore	4,46,220	99,256	..	2,368	..	9,61,445	6,831	15,16,120
Chingleput	16,98,265	3,33,819	..	1,336	3,327	4,59,723	28,243	25,24,713
Cuddalore	46,682	9,639	3,031	389	2	4,86,670	10,487	5,56,900
Arcot	..	..	..	..	..	..	502	502
Bellary	..	..	..	..	..	..	207	207
Negapatam	1,67,876	31,170	..	2,902	3	6,27,122	16,703	8,45,776
Tinnevelly	278	68	..	4,359	24	16,27,891	24,094	16,56,714
Trichinopoly	..	..	..	..	..	..	3,972	3,972
Calicut	12	6	..	89,214	3,195	..	6,493	98,920
Inspector, Madras Town Circle.	..	..	..	..	..	..	6	6
Commissioner	..	..	..	..	..	..	212	212
Total .. { 1908-1909 ..	34,62,856	7,12,503	3,123	1,13,503	6,564	61,92,745	1,29,110	1,06,20,404
{ 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

ENCLOSURE 1 TO APPENDIX I (*vide* paragraph 39).

STATEMENT showing particulars of cash and credit collections during the year 1908-1909.

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
1	2	3	4	5	6
Total sales of salt	1. MDS. 3,741,986	RS. 37,41,986	RS. 7,12,503	1. MDS. 6,123,799	RS. 61,23,799
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,315,333	33,15,333	..	5,509,339	55,09,339
Balance, Cash sales	426,653	4,26,653	7,12,503	614,460	6,14,460
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,036,203	30,36,203	..	5,578,285	55,78,285
Total collections	3,462,856	34,62,856	7,12,503	6,192,745	61,92,745

ENCLOSURE 2 TO APPENDIX I (*vide* paragraph 40).

STATEMENT showing the quantity and value of the salt issued on credit in each sub-division during 1908-1909.

Sub-division.	Government or Excise.	Quantity.	Amount.
1	2	3	4
Chicacole	Government	1. MDS. 870,427	RS. 8,70,427
.. .. .	Excise	1,298,452	12,98,452
Cocanada	Government	72,447	72,447
.. .. .	Excise	455,497	4,55,497
Masulipatam	Government	66,482	66,482
.. .. .	Excise	285,366	2,85,366
Nellore	Government	485,162	4,85,162
.. .. .	Excise	736,208	7,36,208
Chingleput	Government	1,772,221	17,72,221
.. .. .	Excise	354,674	3,54,674
Cuddalore	Government	25,426	25,426
.. .. .	Excise	286,445	2,86,445
Negapatam	Government	23,178	23,178
.. .. .	Excise	480,979	4,80,979
Tinnevely	Government	1,601,718	16,01,718
.. .. .	Excise	..	..
Total .. { Government	..	3,315,333	33,15,333
{ Excise	..	5,509,339	55,09,339
Grand Total	..	8,824,672	88,24,672

ENCLOSURE 3 TO APPENDIX I (*vide* paragraph 42).

COMPARATIVE statement showing the net revenue of the Presidency.

Year.	REVENUE REALIZED IN					
	Madras.	Bombay.		Goa on exports by rail.	Orissa on exports by rail.	Total.
1	2	3	4	5	6	7
..	RS.	RS.	RS.	RS.	RS.	RS.
1907-1908	1,22,52,898	13,02,789	2,04,009	18,321	2	1,37,78,019
1908-1909	1,06,20,404	(a) 11,79,072	2,37,949	12,398	..	1,20,49,821

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.	Travancor by rail.	Net results.
..	8	9	10	11	12	13	14	15
..	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1907-1908	5,504	8,41,158	86,399	2,49,897	79,097	654	24	1,25,15,486
1908-1909	(b) 40	9,64,031	63,636	2,40,443	85,715	743	..	1,06,95,213

(a) Includes duty on 501 maunds exported from Calcutta and on 5 maunds from Rangoon.

(b) Represents duty on 40 maunds exported to Ceylon.

APPENDIX J (*vide* paragraph 43).

Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1908-1909.

Office.	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-hold 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.
Chittoor Sub-division	..	..	..	7,991 14 2	621 3 1	30,226 13 7	31,208 8 10	32,551 13 0	1,040 13 0	615 0 2
Coimbatore	..	..	..	12,018 14 10	698 2 3	13,276 13 8	22,275 8 1	33,146 15 1	1,219 0 0	2,199 4 3
Madurai	..	..	..	6,570 0 0	606 0 0	6,760 0 0	17,071 4 6	21,781 4 7	506 7 0	8 1 0
Nellore	..	..	..	10,422 11 10	765 10 10	13,387 14 8	13,769 6 6	24,012 2 11	701 14 9	50 0 0
Chingleput	..	..	..	5,863 13 11	1,038 12 2	22,098 0 8	10,766 12 3	20,791 5 9	795 0 0	1,007 0 2
Cuddalore	..	..	..	9,600 0 0	1,038 13 2	16,909 1 5	15,076 9 1	28,287 13 1	1,113 2 0	..
Arond	..	..	..	10,148 6 7	536 8 0	30,469 7 9	1,922 2 3	41,831 14 11	398 10 0	126 6 8
Belary	..	..	..	6,971 10 9	525 0 0	20,684 11 4	7,167 12 6	32,101 9 2	424 15 0	..
Nagapattinam	..	..	..	10,910 11 5	245 11 5	22,291 4 11	15,429 11 2	30,302 2 3	65 0 0	98 0 6
Tinnevely	..	..	..	7,980 0 0	584 0 0	23,557 5 10	25,582 14 4	30,864 9 6	665 15 10	127 13 8
Tiruchinopoly	..	..	..	9,072 2 0	394 0 0	27,355 5 11	12,029 12 7	40,584 2 4	961 12 0	2,469 11 8
Board's office	..	..	..	10,232 10 8	1,307 14 1	23,508 7 10	24,410 2 9	60,603 10 2	721 5 0	1,497 15 3
Deputy Commissioner, Northern Division	36,881 3 4	16,833 15 4	..	7,020 0 0	720 0 0	4,411 0 0	5,262 14 2	3,238 2 8	2,611 6 5	..
Deputy Commissioner, Central Division	..	..	..	15,800 0 0	..	..	..	..	1,050 0 0	..
Deputy Commissioner, Southern Division	..	..	..	15,800 0 0	..	..	..	..	1,050 0 0	..
Deputy Commissioner, Abkari	..	..	..	14,783 12 3	..	..	..	..	924 3 7	..
Madras Town Circle	..	..	..	13,995 0 0	..	..	..	..	874 11 0	..
Northern District Circle	..	..	..	..	360 0 0	4,800 0 0	2,112 6 7	1,597 0 0	..	..
Southern District Circle	..	..	..	..	..	4,477 10 10	10,931 2 7	6,391 10 8	..	891 15 0
Excise Inspector for Railways	..	..	..	..	..	4,540 5 2	6,098 13 4	7,528 13 1	..	1,399 8 0
	..	..	..	..	..	3,000 0 0	..	1,320 0 0	..	800 0 0
Total	36,881 3 4	16,863 15 4	4,62,373 12 3	1,14,983 0 2	8,066 14 10	2,77,242 6 6	2,28,903 13 3	4,23,448 4 1	15,614 12 7	10,990 11 8

APPENDIX J (*vide* paragraph 43)—*cont.*Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1908-1909—*cont.*

Office— <i>cont.</i>	ESTABLISHMENT OF THE OFFICE OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.			CIRCLE, FACTORY, ETC., ESTABLISHMENT.			TEMPORARY ESTABLISHMENT.		
	Clerks.		Servants.	Clerks.		Servants.	Subordinate Establishments.		Boat establishment.
	12	13		14	15		16	17	
	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.
Chittoor Sub-division	3,268 16 7	640 4 1	..	16,372 7 1	59,752 14 9	..	6,903 7 4	..	..
Coimbatore	2,705 4 7	623 11 7	..	12,703 4 10	46,178 5 4	..	2,116 15 9	..	..
Madurai	2,485 13 4	632 5 2	..	10,562 1 8	34,819 13 4	..	967 1 3	..	..
Nellore	2,669 4 3	646 8 0	..	7,549 0 3	41,757 12 1	..	2,014 7 10	..	..
Chingleput	2,769 5 6	632 0 4	..	9,413 11 3	38,129 4 3	..	363 0 0	..	..
Cuddalore	2,622 0 6	627 2 11	..	12,615 0 8	46,568 15 4	..	906 0 0	..	..
Arond	2,323 11 4	614 5 2	..	13,960 13 8	56,617 11 6	..	..	..	..
Belary	2,236 0 0	647 0 9	..	11,160 14 3	39,680 3 10	..	..	..	..
Nagapattinam	2,976 13 1	636 10 4	..	12,364 2 2	44,497 12 8	..	1,996 12 8	..	..
Tinnevely	2,142 7 2	635 6 7	..	13,051 11 4	46,379 12 1	..	2,263 8 1	..	..
Tiruchinopoly	2,769 12 9	860 3 9	..	17,260 8 4	56,440 11 2	..	10,668 4 0	..	..
Board's office	35,569 0 7	3,973 8 10	..	28,923 3 4	1,00,919 5 4	..	..	..	..
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Abkari	..	..	..	..	..	..	..	..	..
Madras Town Circle	..	..	..	..	..	..	..	..	..
Northern District Circle	..	..	..	..	..	..	..	..	..
Southern District Circle	..	..	..	..	..	..	..	..	..
Excise Inspector for Railways	..	..	..	..	..	..	..	..	..
Total	60,041 15 9	15,497 9 2	..	1,68,038 12 8	6,23,226 5 10	..	27,184 8 11	164 14 6	31,056 7 3

APPENDIX J (*vide* paragraph 43)—*cont.*

Statement of Expenditure in the Salt, Abkari and Customs Department, Madras Presidency, during the year 1908-1909—*cont.*

Office—cont.	SUPPLIES, SERVICES AND CONTINGENCIES.										Famine batts.
	Travelling allowances.		Rewards.	Purchase, repair and carriage of tents.	Petty works of construction and repairs.	Service Postage and Telegraph charges.	Tour charges.	Office expenses.	Miscellaneous.		
21	22	23								24	25
Chicacole Sub-division ..	12,565 13 9	3,873 1 0	896 15 2	27,465 6 10	2,944 2 9	1,239 5 2	990 9 8	5,826 10 10	15,392 13 9		
Cocanada ..	8,692 15 6	2,085 0 0	461 6 2	5,506 0 6	5,186 5 0	683 15 5	323 3 0	3,101 5 4	9,015 0 0		
Manulpan ..	7,776 10 0	2,199 6 0	561 9 1	3,451 11 8	2,192 8 3	753 13 6	371 15 10	1,694 3 4	7,834 5 4		
Nellore ..	7,958 6 0	2,868 1 0	511 6 0	10,226 1 11	2,583 6 6	700 15 0	676 13 2	2,082 8 11	10,045 4 2		
Chingleput ..	5,338 2 0	977 8 0	212 14 5	20,685 1 11	1,546 14 6	303 14 6	732 12 2	11,150 13 9	9,087 15 5		
Cuddalore ..	1,438 5 0	2,438 5 0	1,136 3 3	6,875 11 2	2,260 2 6	435 0 0	816 11 5	5,438 7 9	8,857 2 9		
Aroor ..	13,982 10 11	4,475 8 6	1,628 13 8	1,130 14 11	4,603 6 0	1,237 15 2	416 9 5	1,768 3 1	13,124 16 11		
Bellary ..	11,467 4 11	2,832 6 4	1,286 4 0	1,215 10 9	3,386 3 9	1,036 5 8	211 4 0	1,558 13 10	9,371 11 3		
Negapatam ..	6,795 3 10	1,129 12 0	672 0 4	10,920 4 1	2,924 2 8	628 14 7	945 9 11	2,213 8 8	8,892 13 10		
Tinnevelly ..	10,817 8 11	4,567 6 8	884 7 11	6,572 12 5	2,919 15 0	937 5 1	3,778 10 8	4,179 6 10	10,106 13 7		
Trichinopoly ..	14,160 4 0	6,911 8 0	1,392 2 0	836 13 4	4,177 8 9	1,361 15 10	276 1 8	3,442 6 10	12,216 3 0		
Calcut ..	19,219 7 7	10,427 4 8	1,265 10 9	7,838 13 2	6,281 4 0	1,987 7 3	588 2 7	6,309 6 8	36,887 3 9		
Board's office ..	3,916 12 0	..	10,525 12 1	..	4,091 0 0	1,285 2 4	1,431 8 7	76,758 11 1	1,685 7 0		
Deputy Commissioner, Northern division ..	2,630 1 3	..	265 1 4	..	407 7 6	475 4 6	41 3 6	397 6 2	200 14 9		
Deputy Commissioner, Central division ..	2,782 5 0	..	189 1 2	..	375 11 6	431 8 0	41 13 7	189 7 2	314 12 9		
Deputy Commissioner, Southern division ..	3,160 15 9	..	189 1 3	..	479 4 0	878 2 7	35 11 8	161 15 6	203 15 1		
Deputy Commissioner, Abkhar ..	1,943 8 9	..	7 2 6	..	51 15 6	96 0 0	26 3 6	195 1 11	144 2 8		
Madras Town Circle ..	1,693 7 9	99 8 0	15 12 0	..	192 0 0	18 4 9	11 13 6	1,278 8 5	987 0 8		
Northern Distillery Circle ..	3,074 12 3	..	3 6 0	..	980 0 0	86 10 2	14 9 6	1,003 0 1	833 3 0		
Southern ..	3,553 6 2	..	..	142 15 8	1,119 14 6	617 14 3	13 1 6	1,939 10 6	759 13 4		
Excise Inspector for Railways ..	3,179 9 0	275 0 0	..	..	86 5 6	71 6 6	12 8 0	414 1 3	102 6 9		
Total ..	1,51,393 3 8	47,210 8 8	21,875 1 3	1,04,849 6 4	46,749 10 2	15,264 4 10	11,756 2 0	1,38,053 11 7	1,56,063 12 0		

APPENDIX J (*vide* paragraph 43)—*cont.*

Statement of Expenditure in the Salt, Abkâri and Customs Department, Madras Presidency, during the year 1908-1909—*cont.*

SALT PURCHASE AND FREIGHT.																	
Office— <i>cont.</i>	Bonus given to Govern- ment servants.		Charges for conveying salt to French Government and fish-curing yards.		Purchase of salt manu- facturer's share.		Purchase of fish-curing purposes.		Conveying and storing salt.		Petty works for manufacture and storage of salt.		Sundry miscellaneous charges.		Total.		
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.			
Chicacole Sub-division	1,939	3 5	1,274	7 3	1,72,042	11 1	0 1 7	9,488	10 9	650	7 8	18,276	12 10	163	5 6	4,78,106 8 7	
Cocanada	1,107	7 2	1,162	2 8	26,323	4 7	8 1 6	2,777	1 2	1,319	1 3	1,319	1 3	60	7 6	2,32,733 15 11	
Madras	1,379	3 7	282	15 6	65,471	15 4	320	9 6	2,896	13 6	1,798	10 10	24	10 7	1,42,279 13 8		
Mandore	1,180	10 0	23,487	12 3	1,66,194	6 0	189	10 8	77,434	1 2	3,042	8 7	3,833	12 10	2,42,224 12 2		
Chandrapur	1,444	4 0	10,155	5 8	18,076	15 11	110	9 3	2,174	2 3	208	9 11	2,386	15 7	4,47,238 14 6		
Arcoot	1,836	3 10	..	..	..	..	..	..	..	..	..	..	..	..	..	2,02,668 9 2	
Bellary	1,418	9 11	..	..	..	..	..	..	..	..	..	..	..	..	..	2,10,199 10 2	
Nagapatnam	1,480	0 5	522	0 8	18,635	11 4	48	14 8	822	13 2	661	9 6	3,423	1 10	1,64,920 2 6		
Tinnevely	1,660	15 4	6,895	1 6	2,069	14 10	1,024	11 0	827	5 0	188	6 6	2,673	13 11	2,06,636 1 1		
Tripunopoly	1,998	1 0	..	..	..	..	..	..	..	..	..	..	..	..	..	2,32,127 4 6	
Calicut	3,834	2 2	8,790	9 4	..	..	299	10 11	..	..	429	3 4	..	..	..	2,19,781 1 2	
Board's office	410	8 3	..	..	..	..	..	..	..	..	..	..	..	..	..	3,72,347 4 5	
Deputy Commissioner, Northern Division	50	6 5	..	..	..	..	..	..	..	..	..	..	..	..	..	2,16,635 15 8	
Deputy Commissioner, Central Division	76	1 1	..	..	..	..	..	..	..	..	..	..	..	..	..	26,870 5 0	
Deputy Commissioner, Southern Division	62	1 1	..	..	..	..	..	..	..	..	..	..	..	..	..	27,194 2 4	
Deputy Commissioner, Abkari, Madras Town Circle	36	2 8	..	..	..	..	..	..	..	..	..	..	..	..	..	36,111 11 6	
Northern Distillery Circle	129	8 3	..	..	..	..	..	..	..	..	..	..	..	..	..	22,446 9 0	
Southern	116	9 3	..	..	..	..	..	..	..	..	..	..	..	..	..	33,270 12 7	
Excise Inspector for Railways	15	2 8	..	..	..	..	..	..	..	..	..	..	..	..	..	31,552 2 11	
Total	21,410	6 1	59,651	15 2	4,61,057	13 8	2,063	5 1	96,915	7 10	39,215	4 10	24,418	11 4	1,743	8 2	35,38,861 13 0
Deduct—																	
(i) Amount debitable to 7. Excise .. 18,13,863 14 11																	
(ii) Do. 9. Customs .. 1,43,199 12 5																	
Total .. 19,57,063 11 6																	
Net debitable to Salt .. 15,81,788 1 7																	

ENCLOSURE TO APPENDIX J (*vide* paragraph 44).

COMPARATIVE statement of expenditure incurred in the Salt, Abkari and Customs Department during the years 1907-1908 and 1908-1909.

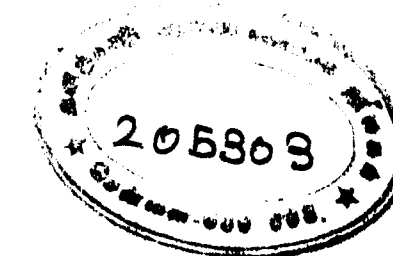
Items.		1907-1908.	1908-1909.
<i>Establishments.</i>		RS.	RS.
Permanent	...	21,06,736	21,06,814
Temporary	...	46,295	44,489
<i>Allowances.</i>			
Travelling allowance	...	1,46,352	1,51,393
House-rent allowance	...	7,468	8,067
Famine batta	...	11,488	1,56,064
Bonus given to Government servants	...	...	21,410
<i>Supplies, Services and Contingencies.</i>			
Rewards	...	47,137	47,211
Purchase, repair and carriage of tents	...	13,177	21,875
Works for revenue and general purposes	...	92,195	1,04,849
Postage charges	...	45,397	46,750
Telegram charges	...	1,536	
Tour charges	...	15,655	15,264
Office expenses and miscellaneous	...	1,37,579	1,39,810
<i>Salt Purchase and Freight.</i>			
Charges for conveying salt to French Settlements and to fish-curing yards	...	47,160	52,652
Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt	...	3,29,119	4,61,058
Purchase of salt for fish-curing purposes	...	1,150	2,053
Conveying and storing salt	...	1,02,996	96,915
Works for manufacture and storage of salt—Government	...	25,750	36,215
Works executed by Government on behalf of Excise licensees	...	20,259	24,419
Miscellaneous	...	1,601	1,544
Total	...	31,99,050	35,38,852
Increase	...	3,39,802	

APPENDIX K.

STATEMENT of expenditure upon works in the Salt, Abkari and Customs Department in the Madras Presidency for the year 1908-1909.

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STATEMENT showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1908-1909.

Items.	Ganjām.		Suri.		Calicut.		Kannia.		Balacharuvu.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
1. Opening stock balance	L. M.D.S. 449,616	RS. A. P. 74,711 13 2	L. M.D.S. 150,434	RS. A. P. 17,333 14 11	L. M.D.S. 17,163	RS. A. P. 2,502 15 0	L. M.D.S. 12,074	RS. A. P. 1,622 7 1	L. M.D.S. 9,624	RS. A. P. 2,817 0 4
2. (a) Quantity of salt manufactured	736,614		380,534		196,627		150,232		162,476	
(b) Gain by weightment	73				30		8			
(c) Miscellaneous	1,400		84		146		10			
Total of (a), (b) and (c)	738,087		380,618		196,803		150,250		162,476	
3. Deduct wastage	47,318		10,052		5,681		1,616		1,050	
4. Net quantity (i.e., column 2—column 3)	690,769		370,566		191,122		148,734		161,426	
5. Land assessment		1,561 4 10		763 3 7		268 5 4		173 7 0		516 0 0
6. Land and village cess		97 9 4		47 1 2		16 2 3		10 13 5		32 4 0
7. Payment to manufacturers		92,076 12 0		35,675 1 0		19,662 11 2		15,183 5 2		15,882 14 8
8. Works for salt manufacture and storage.		2,931 8 9		1,697 14 11		2,002 14 0		185 7 11		923 15 1
9. Roads and Railway sidings.		3,753 4 8		1,032 4 5		2,827 6 9		186 8 0		
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year		247 13 10		44 14 8		168 2 11		82 0 0		
11. Conveying and storing salt		2,000 5 0		3,841 15 9		1,699 0 0		926 4 8		4,243 14 5
12. Net miscellaneous expenditure on other heads, including salt-weighting machines		131 9 2		42 13 8		1,613 7 6		102 10 11		890 8 10
13. Total (i.e., of columns 5 to 12)		1,02,800 3 7		43,135 5 2		37 13 1		16,849 7 10		22,665 13 7
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store		0 2 4 5		0 1 10 3		0 2 4 4		0 1 9 7		0 2 4 6
15. Number of maunds of salt sold	558,279		157,782		177,312		78,240		54,578	
16. Cost of the same		86,968 7 6		18,288 13 11		26,221 13 4		8,842 14 8		8,129 13 7
17. Average period of storage of the same at 4 per cent.		4,918 8 10		1,680 15 6		1,112 15 6		428 6 3		492 4 11
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent.		91,887 0 4		19,869 13 5		27,334 12 10		9,271 4 11		8,622 2 6
19. Total cost of salt sold (columns 16 + 18)		0 2 7 6		0 2 0 1		0 2 5 6		0 1 10 7		0 2 6 3
20. Cost per maund of salt sold (column 19 ÷ column 15)		47 318		10,052		5,681		1,616		1,050
21. Quantity of salt destroyed and cost of destruction		581,212		86,277 15 5		29,433		8,902 8 7		10,443
22. Wastage ascertained during the year										
23. Closing stock balance		1,04,677 5 0		29,684 2 0		43,113 0 0		15,001 6 6		11,396 7 0
24. Proceeds of salt sold (i.e., quantity shown in column 15)										
25. Net profit and loss at the factory on all transactions during the year (i.e., (column 23 + 24) — (column 1 + 19 + 21))		+24,366 6 11		+8,090 3 8		+17,628 14 3		+13,010 3 1		+15,666 13 8

Note.—Column 16 excludes salt issued for fish-curing purposes and for use in manufactures and industries.

STATEMENT showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1908-1909—cont.

Items—cont.	Polavaram.		Penuguduru.		Pandurata.		Chinna Ganjam.		Kannur.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
12	13	14	15	16	17	18	19	20	21	
1. Opening stock balance	L. M.D.S. 6,474	RS. A. P. 1,099 3 8	L. M.D.S. 8,702	RS. A. P. 2,602 0 6	L. M.D.S. 107	RS. A. P. 366,034	L. M.D.S. 38,598 11 3	RS. A. P. 176,482	L. M.D.S. 19,421 8 7	
2. (a) Quantity of salt manufactured	122,137		66,700		61,348		512,060		180,722	
(b) Gain by weightment			18				38			
(c) Miscellaneous										
Total of (a), (b) and (c)	122,137		66,718		61,348		512,098		180,722	
3. Deduct wastage	1,875		668		976		19,836		3,294	
4. Net quantity (i.e., column 2—column 3)	120,462		66,050		60,372		492,262		177,428	
5. Land assessment		197 3 0		240 6 0		205 4 10		346 14 0		229 12 0
6. Land and village cess		12 5 3		15 0 4		16 0 7		27 1 9		17 15 2
7. Payment to manufacturers		12,218 11 2		6,670 0 0		4,028 3 4		45,872 0 8		12,265 3 0
8. Works for salt manufacture and storage.		782 2 9		145 11 3		40 15 0		906 13 11		814 0 2
9. Roads and Railway sidings—Interest		1,063 2 11		131 7 11		1,796 10 10		510 12 4		353 3 9
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year		283 7 2		15 1 6		19 8 10		666 15 4		109 3 2
11. Conveying and storing salt		5,065 3 2		928 6 0		636 3 1		1,391 3 9		1,385 14 5
12. Net miscellaneous expenditure on other heads, including salt-weighting machines		556 13 0		18 3 8		2 12 0		34 9 0		882 7 3
13. Total (i.e., of columns 5 to 12)		20,173 15 11		8,164 4 8		6,745 10 6		49,746 6 9		16,106 7 3
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store		0 2 8 1		0 1 11 7		0 1 9 4		0 1 7 4		0 2 0 2
15. Number of maunds of salt sold	64,510		21,802		60,322		487,034		62,808	
16. Cost of the same		10,800 9 0		3,901 8 4		6,722 5 2		45,496 15 6		7,084 9 6
17. Average period of storage of the same at 4 per cent.		514 13 3		207 3 5		273 5 11		1,976 9 5		818 10 7
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent.		11,315 6 3		4,108 11 9		6,995 11 1		47,473 8 11		7,903 4 1
19. Total cost of salt sold (columns 16 + 18)		0 2 9 7		0 3 0 2		0 1 10 2		0 1 8 8		0 2 0 1
20. Cost per maund of salt sold (column 19 ÷ column 15)		1,675		668		976		19,836		3,294
21. Quantity of salt destroyed and cost of destruction		61,005		10,199 4 4		49,900		42,565 0 3		28,449 9 5
22. Wastage ascertained during the year										
23. Closing stock balance		16,666 15 8		4,627 6 2		7,640 4 0		81,943 14 0		8,872 13 4
24. Proceeds of salt sold (i.e., quantity shown in column 15)										
25. Net profit and loss at the factory on all transactions during the year (i.e., (column 23 + 24) — (column 1 + 19 + 21))		+14,461 10 1		+8,976 1 5		+649 11 10		+38,496 10 1		+9,997 10 1

Note.—Column 16 excludes salt issued for fish-curing purposes and for use in manufactures and industries.

APPENDIX L (*vide* paragraph 48)—*cont.*Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1908-1909—*cont.*

Items.	Duganapatnam.		Madras Depot.		Karambalam (Merkum extension).		Kudikkadu.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1. Opening stock balance	13,900	Rs. A. P. 4,686 8 3						
2. (a) Quantity of salt manufactured	18,206			Rs. A. P. 3,21,674 16 5				
(b) Gain by weightment								
(c) Miscellaneous								
Total of (a), (b) and (c)	18,206							
3. Deduct wastage	1,608							
4. Net quantity (<i>i.e.</i> , column 2—column 3)	16,592							
5. Land assessment								
6. Land and village cess								
7. Payment to manufacturers								
8. Works for salt manufacture—Interest								
9. Roads and Railway sidings—Interest								
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year								
11. Conveying and storing salt								
12. Net miscellaneous expenditure on other heads, including salt-weighting machines								
13. Total (<i>i.e.</i> , of columns 5 to 12)								
14. Cost per maund of net quantity above shown (<i>i.e.</i> , in column 4) as brought into store								
15. Number of maunds of salt sold	30,921							
16. Cost of the same								
17. Average period of storage of the same								
18. Interest on cost (<i>i.e.</i> , amount shown in column 16) at 4 per cent.								
19. Total cost of salt sold (columns 16 + 18)								
20. Cost per maund of salt sold (column 19 ÷ column 15)								
21. Quantity of salt destroyed and cost of destruction								
22. Wastage ascertained during the year								
23. Closing stock balance	1,405							
24. Proceeds of salt sold (<i>i.e.</i> , quantity shown in column 15)	3,490							
25. Net profit and loss at the factory on all transactions during the year (<i>i.e.</i> , (columns 23 + 24) — (columns 1 + 19 + 21))								

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

APPENDIX L (*vide* paragraph 48)—*cont.*Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1908-1909—*cont.*

Items— <i>cont.</i>	Adirampattanam.		Kattunavadi including Lakshmi pane.		Manakkudi.		Sevandalam Extension.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1. Opening stock balance	30							
2. (a) Quantity of salt manufactured	27,206	Rs. A. P. 7,012 13 2						
(b) Gain by weightment	26,610							
(c) Miscellaneous	4							
Total of (a), (b) and (c)	26,614							
3. Deduct wastage	1,793							
4. Net quantity (<i>i.e.</i> , col. 2—col. 3)	24,821							
5. Land assessment								
6. Land and village cess								
7. Payment to manufacturers								
8. Works for salt manufacture—Interest								
9. Roads and Railway sidings—Interest								
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year								
11. Conveying and storing salt								
12. Net miscellaneous expenditure on other heads, including salt-weighting machines								
13. Total (<i>i.e.</i> , of columns 5 to 12)								
14. Cost per maund of net quantity above shown (<i>i.e.</i> , in column 4) as brought into store								
15. Number of maunds of salt sold	32,126							
16. Cost of the same								
17. Average period of storage of the same								
18. Interest on cost (<i>i.e.</i> , amount shown in column 16) at 4 per cent.								
19. Total cost of salt sold (columns 16 + 18)								
20. Cost per maund of salt sold (column 19 ÷ column 15)								
21. Quantity of salt destroyed and cost of destruction.								
22. Wastage ascertained during the year								
23. Closing stock balance	1,793							
24. Proceeds of salt sold (<i>i.e.</i> , quantity shown in column 15)	17,150							
25. Net profit and loss at the factory on all transactions during the year (<i>i.e.</i> , (columns 23 + 24) — (columns 1 + 19 + 21))								

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

APPENDIX M (*vide* paragraph 54).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1908.

Sub-divisions.	DISPOSAL BY OFFICERS OF THE DEPARTMENT.							
	Pending at the beginning of the year and since reported during the year.		Released by department.					
			I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9
Chicacole	108	75	1	1	..	..	..	..
Cocanada	149	39	..	..	12	12	..	..
Masulipatam	26	7	..	..	4	4	..	..
Nellore	37	2	..	..	..	..	..	..
Chingleput	4	4	..	..	..	..	..	..
Bellary	7	4	..	1	..	..	..	..
Arcoot	1	1	..	..	..	..	..	..
Cuddalore	18	10	2	3	..	..	..	..
Negapatam	6	8	..	..	..	..	..	..
Tinnevely	14	7	1	1	..	..	3	3
Trichinopoly	9	8	1	1	..	..	..	..
Calicut	120	42	6	6	2	2	3	3
Total .. { 1908 ..	499	211	11	13	18	18	6	6
.. { 1907 ..	844	336	14	14	69	70	5	5

Sub-divisions—cont.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.							
	IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
10	11	12	13	14	15	16	17	17
Chicacole	..	..	1	1	72	73	73	74
Cocanada	2	2	14	14	25	25	39	39
Masulipatam	..	..	4	4	3	3	7	7
Nellore	1	1	1	1	1	1	2	2
Chingleput	..	..	..	..	3	3	3	3
Bellary	..	..	..	1	7	7	7	8
Arcoot	..	..	..	..	1	1	1	1
Cuddalore	1	1	3	4	6	6	9	10
Negapatam	..	..	..	..	5	5	5	8
Tinnevely	..	..	4	4	3	3	7	7
Trichinopoly	..	..	1	1	7	7	8	8
Calicut	..	1	11	12	30	30	41	42
Total .. { 1908 ..	4	5	39	42	183	187	202	209
.. { 1907 ..	14	14	102	103	217	231	319	324

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

Statement of offences against the Salt laws in the Madras Presidency in the year 1908—cont.

Sub-divisions—cont.	DISPOSAL BY OFFICERS OF THE DEPARTMENT—cont.					
	Un-detected cases and scrapings of salt-earth registered from 1st October 1907 and written off.	Total cases and persons dealt with including undetected cases and scrapings written off.		Balance remaining for disposal at the end of the year.		
	Cases.	Cases.	Persons.	Cases.	Persons.	
18	19	20	21	22		
Chicacole	17	90	74	18	1	
Cocanada	92	131	39	18	..	
Masulipatam	11	18	7	8	..	
Nellore	35	37	2	..	..	
Chingleput	1	4	(b) 4	..	..	
Bellary	..	7	8	..	..	
Arcoot	..	1	1	..	..	
Cuddalore	9	18	10	..	..	
Negapatam	..	5	8	1	..	
Tinnevely	6	13	7	1	..	
Trichinopoly	1	9	8	..	..	
Calicut	76	117	42	3	..	
Total .. { 1908 ..	248	450	210	49	1	
.. { 1907 ..	499	(c) 819	(c) 335	25	1	

Sub-divisions—cont.	DISPOSAL BY THE MAGISTRACY.							
	Pending trial on 1st January 1908 and since sent up for trial up to 31st December 1908.		Convicted.		Acquitted.		Balance remaining undisposed of on 31st December 1908.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
23	24	25	26	27	28	29	30	30
Chicacole	72	73	33	34	..	..	39	39
Cocanada	27	27	26	26	1	1	..	..
Masulipatam	3	3	3	3	..	..	..	..
Nellore	(a) 1	(a) 1	1	1	..	..	..	..
Chingleput	3	3	3	3	..	..	..	..
Bellary	8	8	8	8	..	..	..	..
Arcoot	1	1	1	1	..	..	..	..
Cuddalore	6	6	5	5	..	..	1	1
Negapatam	5	8	5	8	..	..	..	..
Tinnevely	3	3	1	1	2	2	..	..
Trichinopoly	7	7	7	7	..	..	..	..
Calicut	30	30	30	30	..	..	..	..
Total .. { 1908 ..	186	170	123	127	3	3	40	40
.. { 1907 ..	241	255	234	244	(d) 4	(d) 8	(d) 3	(d) 3

(a) Excludes one case and five persons shown as pending disposal by the Magistracy on 31st December 1907 but since reported to have been acquitted before the end of the year 1907.

(b) Includes one person written off.

(c) Includes one case and one person written off.

(d) Revised figures.

APPENDIX N (*vide* paragraph 63).
STATEMENT of offences against the Salt laws in the Pudukkóttai State in the year 1908.

DISPOSAL BY DEPARTMENTAL OFFICERS.										DISPOSAL BY THE MAGISTRATE.				AVERAGE DURATION OF CASES DISPOSED OF.		FINES IMPOSED.													
Released by department after warning.					Total disposed of.					Pending on 1st January 1908 and since sent up for trial up to 31st December 1908.					Convicted.		Acquitted.		Balance.		Average number of days taken for disposal of each case.		Total amount.		Average per head.				
Cases.	Persons.	Cases.	Per-sons.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.	Cases.	Per-sons.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22								
1908.. {	12	..	13	..	12	13	12	13	..	13	14	12	12	..	1	1	1	12	283	13	8	0	1	2	0				
(a) 1	1	..	18	..	1	1	17	18	..	18	18	17	17	..	..	1	1	18	256	21	1	0	1	4	0				
1907.. {	(a) 11	..																											
CLASSIFICATION OF OFFENCES.																													
I.					II.		III.		IV.		V.		VI.		VII.		ESTABLISHMENT SANCTIONED.												
Possession of salt-earth.					Possession of earth-salt.		Possession of brine.		Possession of salt-earth and earth-salt.		Possession of salt-earth and earth-salt and brine.		Possession of salt-earth, earth-salt and brine.		Total.		Assist.		In- spec.		Petty In- spec.		Peons.		Total.		Cost per annum.		
Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.
Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44								
Persons.																													
Cases.																													
1908.. {																													
(a) 1																													
13																													
1907.. {																													
(a) 18																													
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APPENDIX O (vide paragraph 65).
STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1908-1909.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.			Value of salt issued.	Quantity of salt issued to each maand weight of fish.	EXPENDITURE.				Total.		
			1. MDS.	2. S.	3. L. MDS.			4.	5.	6.	7.		8.	9.
Chingleput	Ganjam ..	7,016	9,056 12	882 39	539 15 9	786	786	44 1 6	622 5 1	57 12 0	443 0 2	1,714 0 3	443 0 2	724 5 7
	Sunk ..	14,423	36,683 12	3,263 11	2,039 8 9	712	712	61 1 7	599 10 8	140 8 11	56 10 3	1,163 2 0	56 10 3	2,218 2 0
	Naupada ..	9,612	19,195 18	1,661 1	1,036 2 3	712	712	61 1 7	599 10 8	140 8 11	56 10 3	1,163 2 0	56 10 3	2,218 2 0
	Calangapatam ..	8,213	20,386 9	1,661 1	1,036 2 3	712	712	61 1 7	599 10 8	140 8 11	56 10 3	1,163 2 0	56 10 3	2,218 2 0
	Konada ..	25,712	40,698 16	3,341 21	2,088 7 3	677	677	91 0 1	1,344 0 0	865 6 10	107 4 5	3,715 13 11	107 4 5	2,300 6 11
Chingleput	Kanara ..	12,275	18,064 8	1,486 22	897 13 6	736	736	123 3 5	575 13 11	575 13 11	107 4 5	3,715 13 11	107 4 5	806 5 9
	Total ..	77,251	141,988 35	12,198 10	7,623 14 6	707	707	383 2 8	6,019 2 11	1,680 10 7	1,680 10 7	8,093 0 2	1,680 10 7	8,093 0 2
	1907-1908 ..	73,351	137,777 36	11,994 0	7,496 4 0	716	716	34 7 9	5,902 2 11	1,800 11 9	1,800 11 9	8,748 3 1	1,800 11 9	8,748 3 1
Olanada	Polavarum ..	13,623	15,871 31	1,580 25	987 14 2	819	819	32 12 0	1,010 5 2	226 16 8	226 16 8	1,270 0 10	226 16 8	1,270 0 10
	Pennaguturu ..	9,918	21,685 1	6,506 1	4,065 10 3	1036	1036	115 8 0	885 10 7	1,025 5 0	1,025 5 0	2,026 7 7	1,025 5 0	2,026 7 7
	Mogalur ..	497	361 37	33 10	23 14 6	869	869	..	192 0 0	..	..	194 8 8	..	194 8 8
Mangalapatam	Total ..	23,038	67,918 29	8,123 36	5,077 6 11	984	984	148 4 0	2,067 16 9	1,254 13 4	1,254 13 4	3,491 1 1	1,254 13 4	3,491 1 1
	1907-1908 ..	20,804	58,924 19	7,064 11	4,415 3 5	986	986	148 4 0	2,079 9 0	1,012 11 8	1,012 11 8	3,387 12 1	1,012 11 8	3,387 12 1
	Manginapudi ..	305	494 31	78 2	57 8 10	1298	1298	16 2 0	388 9 0	16 12 0	16 12 0	421 7 0	16 12 0	421 7 0
Nellore	Nizampatnam ..	1,617	1,776 18	365 33	178 1 11	1648	1648	..	588 0 0	37 14 7	37 14 7	626 14 7	..	626 14 7
	Total ..	1,922	2,271 9	433 35	233 10 9	1572	1572	16 2 0	976 9 0	54 10 7	54 10 7	1,047 5 7	54 10 7	1,047 5 7
	1907-1908 ..	1,670	2,181 22	342 11	208 4 19	1291	1291	37 0 6	915 10 11	44 9 3	44 9 3	1,027 4 8	..	1,027 4 8
Chingleput	Pakala ..	464	1,691 21	171 20	87 4 7	849	849	37 10 6	192 0 0	16 3 0	16 3 0	245 13 5	..	245 13 5
	Iskappalle ..	2,174	3,492 0	369 34	189 5 5	872	872	43 10 0	312 0 6	36 14 6	36 14 6	380 18 8	..	380 18 8
	Krishnapatnam ..	6,113	24,312 23	3,045 29	1,533 7 3	1031	1031	101 12 9	780 0 0	232 1 3	232 1 3	1,113 14 0	..	1,113 14 0
Chingleput	Tada ..	6,676	11,788 4	1,432 32	657 11 9	1014	1014	114 11 5	594 0 0	113 0 3	113 0 3	368 12 8	..	368 12 8
	Total ..	14,836	41,285 6	5,042 35	2,367 13 6	1005	1005	80 11 0	2,472 7 3	398 3 0	398 3 0	2,899 5 9	..	2,899 5 9
	1907-1908 ..	13,638	38,511 36	3,618 15	1,691 11 10	1022	1022	100 15 8	2,115 13 6	280 15 11	280 15 11	2,779 9 4	..	2,779 9 4
Chingleput	Thiruvallur ..	8,411	23,313 21	3,189 33	1,912 12 0	1037	1037	142 3 4	975 12 5	162 8 11	162 8 11	1,280 3 8	..	1,280 3 8
	Chayur ..	781	2,269 33	244 11	123 8 4	886	886	123 8 4	214 15 11	176 12 11	176 12 11	242 8 11	..	242 8 11
	Total ..	9,195	27,583 14	3,434 4	1,398 8 4	1024	1024	155 3 4	1,190 12 4	176 12 11	176 12 11	1,522 12 7	..	1,522 12 7
Chingleput	Chayur ..	11,100	25,067 39	3,660 13	1,206 12 3	1004	1004	72 13 6	1,080 9 4	183 14 4	183 14 4	1,337 11 10	..	1,337 11 10
	Total ..	9,195	27,583 14	3,434 4	1,398 8 4	1024	1024	155 3 4	1,190 12 4	176 12 11	176 12 11	1,522 12 7	..	1,522 12 7
	1907-1908 ..	11,100	25,067 39	3,660 13	1,206 12 3	1004	1004	72 13 6	1,080 9 4	183 14 4	183 14 4	1,337 11 10	..	1,337 11 10

Cuddalore	Cuddalore ..	691	749 39	146 32	74 12 9	1610	1610	204 0 0	18 2 6	292 2 6	..	..	..	..
	Marakkanam ..	15	182 40	16 18	6 4 1	1023	1023	192 0 0	2 8 0	194 8 0	..	..	..	..
	Tranquebar ..	3,636	4,931 36	688 16	305 6 11	1043	1043	388 0 0	38 5 8	662 2 9	..	..	..	..
	Total ..	4,402	5,774 17	761 27	386 13 8	1194	1194	594 0 0	59 0 2	1,078 13 3	..	..	..	..
Mangalore	Negapatnam ..	341	1,370 1	297 14	142 1 6	1355	1355	204 0 0	39 14 1	301 7 8	..	..	..	..
	Vedranipattam ..	2,951	3,928 14	713 39	377 8 0	1558	1558	67 9 7	396 0 0	83 5 11	..	..	..	..
	Adirampattam ..	4,090	17,476 31	2,750 33	1,311 14 0	1296	1296	58 7 9	846 5 9	280 12 8	..	..	..	..
	Kattunavudi ..	672	9,213 15	984 33	143 7 8	1059	1059	6 9 3	192 0 0	33 11 2	..	..	..	..
Tinnevely	Vattanam ..	843	9,367 34	1,791 17	896 15 4	1568	1568	36 6 5	384 0 0	275 14 0	..	..	..	..
	Total ..	8,900	34,386 15	5,798 7	2,901 14 6	1387	1387	169 1 0	2,022 5 9	703 9 10	..	..	..	..
	1907-1908 ..	9,607	35,592 18	6,994 16	2,980 15 2	1350	1350	332 7 5	2,028 0 0	583 5 0	..	..	..	..
	Total ..	2,108	11,884 17	2,091 20	1,046 2 8	1448	1448	236 7 7	747 1 4	573 7 9	..	..	..	..
Calicut	Morekolan ..	4,490	19,174 87	2,387 17	1,127 5 2	1024	1024	28 11 6	432 0 0	447 6 10	..	..	..	..
	Tuticorin ..	1,374	13,224 17	1,500 0	967 10 3	1111	1111	80 10 0	707 7 3	206 14 2	..	..	..	..
	Kayalpattam ..	1,831	13,504 34	2,245 5	1,218 3 11	1358	1358	46 4 9	760 8 1	338 7 2	..	..	..	..
	Kattanguli ..	9,803	57,988 25	8,624 2	4,359 6 0	1209	1209	392 1 10	2,647 0 8	1,626 3 11	..	..	..	..
Calicut	Udipi ..	11,523	132,080 17	18,365 17	7,652 4 2	1144	1144	48 4 4	516 14 1	2,672 12 10	..	..	..	..
	Mangalore ..	8,389	44,561 13	6,605 29	2,752 6 2	1212	1212	170 5 0	175 6 10	1,394 5 11	..	..	..	..
	Kasaragod ..	6,796	38,631 32	5,256 7	2,190 1 2	1119	1119	122 7 11	249 6 4	941 5 11	..	..	..	..
	Tellicherry ..	23,808	136,450 28	18,535 33	*11,585 2 6	1117	1117	135 12 10	2,782 0 0	1,025 3 2	..	..	..	..
Calicut	Calicut ..	25,818	148,514 22	20,804 19	*13,065 1 9	1158	1158	158 0 10	696 14 9	3,713 15 8	..	..	..	..
	Ponnani ..	73,188	617,181 27	83,150 25	51,969 2 3	1108	1108	1,261 13 0	8,989 9 7	4,751 1 2	..	..	..	..
	Total ..	149,852	1,117,749 19	152,818 10	89,214 5 0	1125	1125	489 2 1	3,027 3 10	(a) 22,372 1 11	..	..	..	..
	1907-1908 ..	164,194	1,214,774 28	164,225 19	99,853 4 2	1112	1112	1,105 2 7	2,476 9 8	(b) 20,966 15 6	..	..	..	..
Calicut	Total ..	299,194	1,496,746 9	197,135 6	1,13,503 3 3	1083	1083	579 13 1	4,679 7 0	(a) 40,378 0 10	..	..	..	..
	1907-1908 ..	310,562	1,565,946 4	206,275 14	1,16,438 7 8	1078	1078	1,304 11 8	4,579 5 5	(b) 36,461 2 0	..	..	..	..
	Presidency ..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..

* Excludes Rs. 1,808-12-1 added to the price charged for the salt to pay for new works in the fish-curing yards in the Tellicherry and Calicut Circles.
 (a) Includes Rs. 1,848-0-0 the pay of the Fish-curing Assistant Inspector and his orderlies
 (b) Do. Rs. 1,537-8-0 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 1908-1909.

Years.	East Coast.		West Coast.		Total.
	TONS.	TONS.	TONS.	TONS.	
1904-1905 ..	..	11,981	42,896	54,877	..
1905-1906 ..	..	13,736	30,446	44,181	..
1906-1907 ..	..	11,788	30,338	42,126	..
1907-1908 ..	..	12,900	44,625	57,525	..
1908-1909 ..	..	13,922	41,060	54,982	..

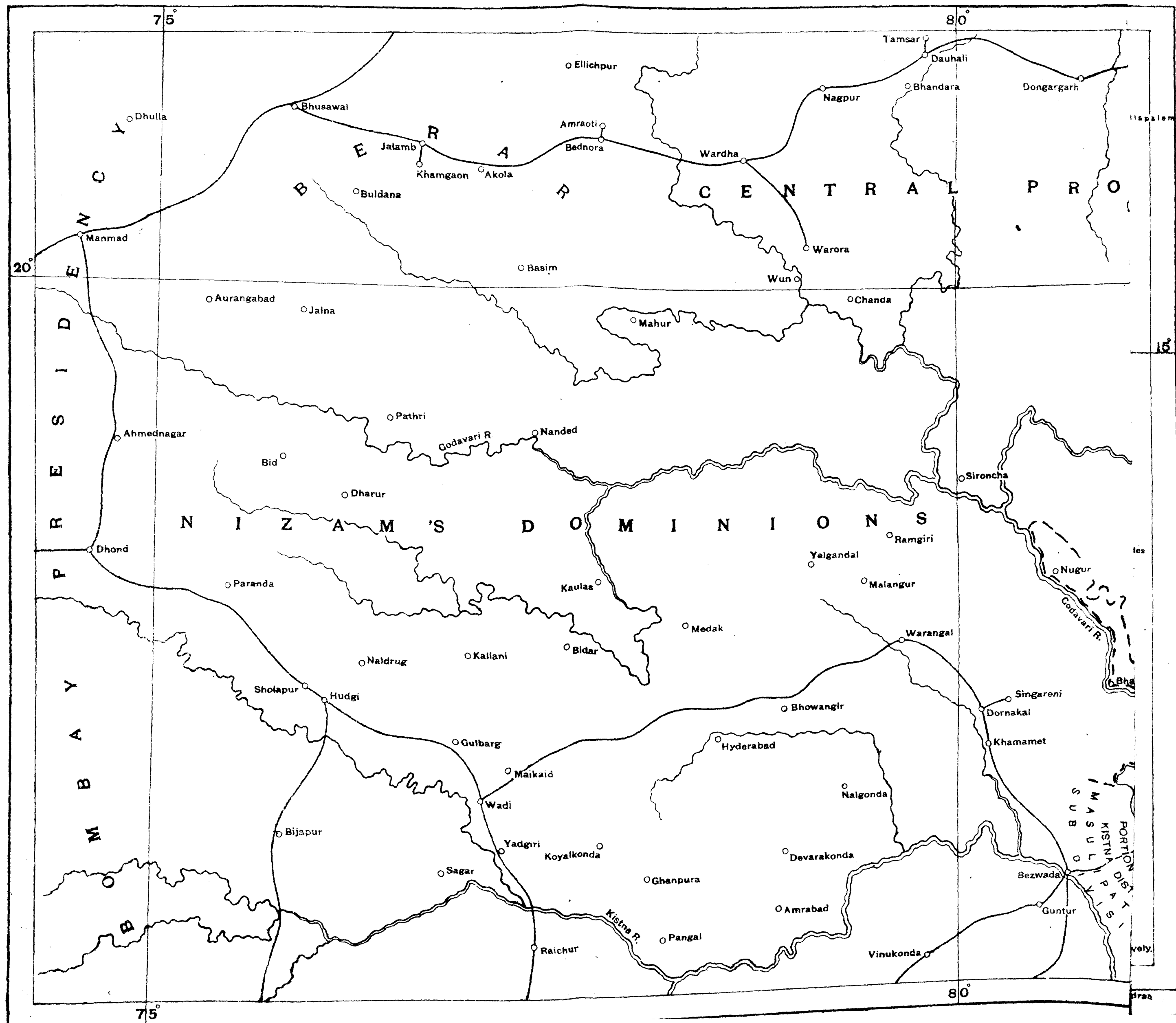
APPENDIX P (*vide* paragraph 74).

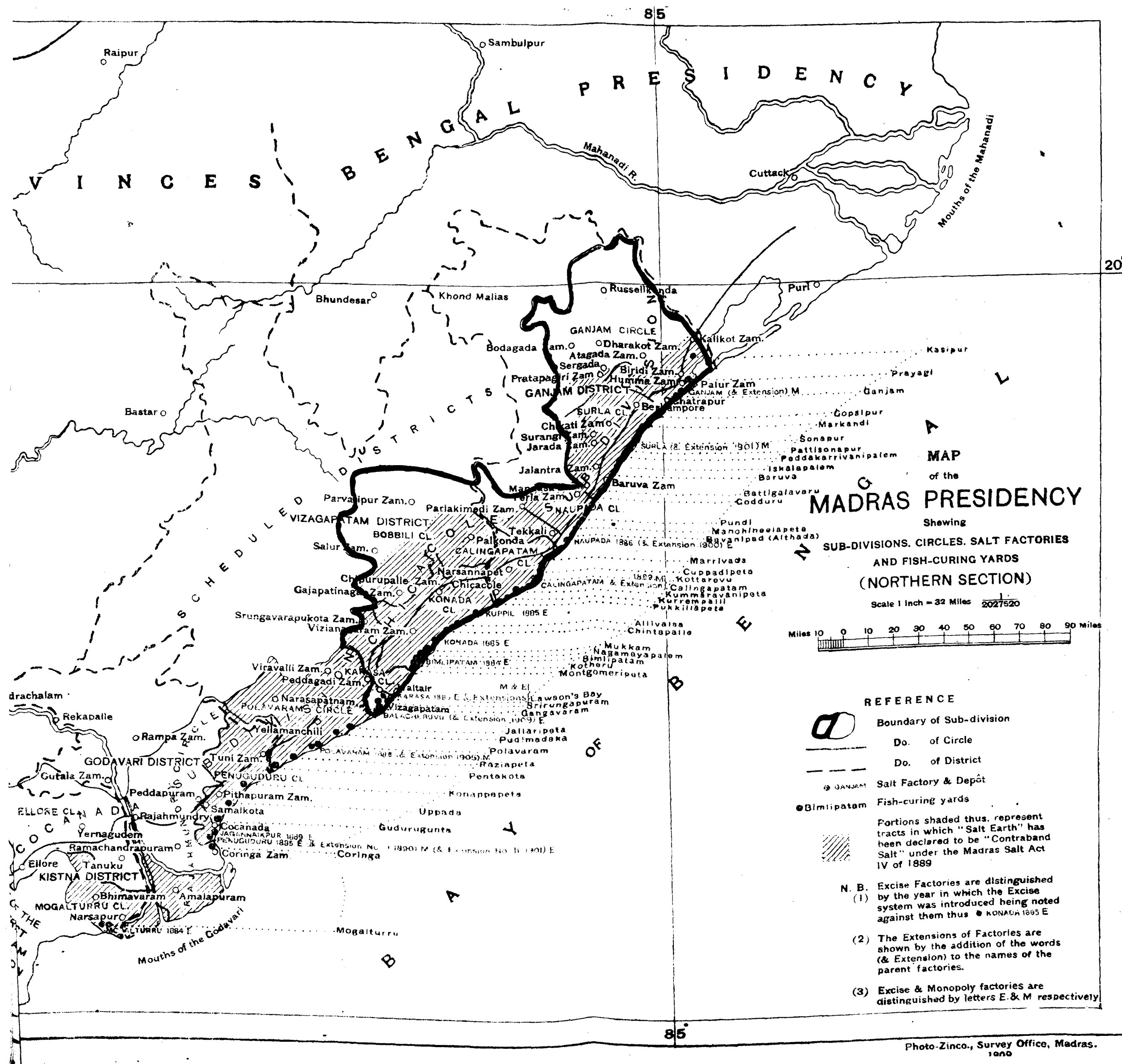
STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1908-1909.

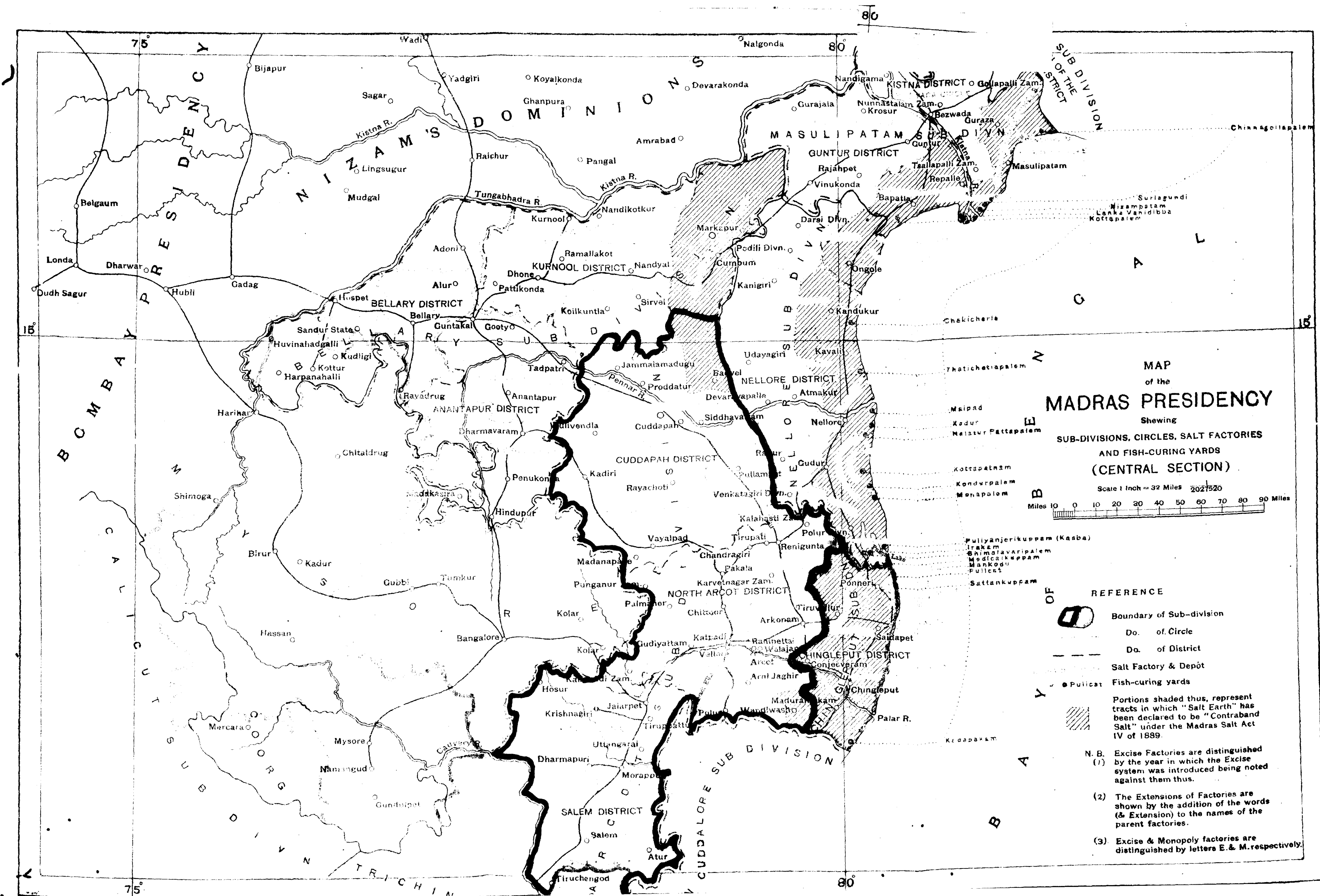
Sub-division.	Circle.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn of	
					Refined saltpetre to crude saltpetre expended.	Salt to crude saltpetre expended.
1	2	3	4	5	6	7
		L. MDS.	L. MDS.	L. MDS.		
Masulipatam	Bezwada	7690	349	229	50.68	33.19
	Narasaraopet	1,180	368	285	31.19	24.15
Nellore	Kanuparti	812	253	368	51.16	45.32
Arcot	Salem	3,294	1,372	1,320	41.65	40.07
	Coimbatore	9,143	4,868	3,407	53.24	37.26
Trichinopoly	Bhavani	963	316	402	32.81	41.74
	Erode	3,676	1,102	1,157	29.98	31.47
	South Trichinopoly	8,134	4,517	3,702	55.53	45.51
	Palni	3,023	1,156	1,076	38.24	35.59
	Madura	932	388	386	41.63	41.42
Total ..						
1908-1909 ..		31,847	14,689	12,332	46.12	38.72
1907-1908 ..		36,246	17,417	14,011	48.05	38.65

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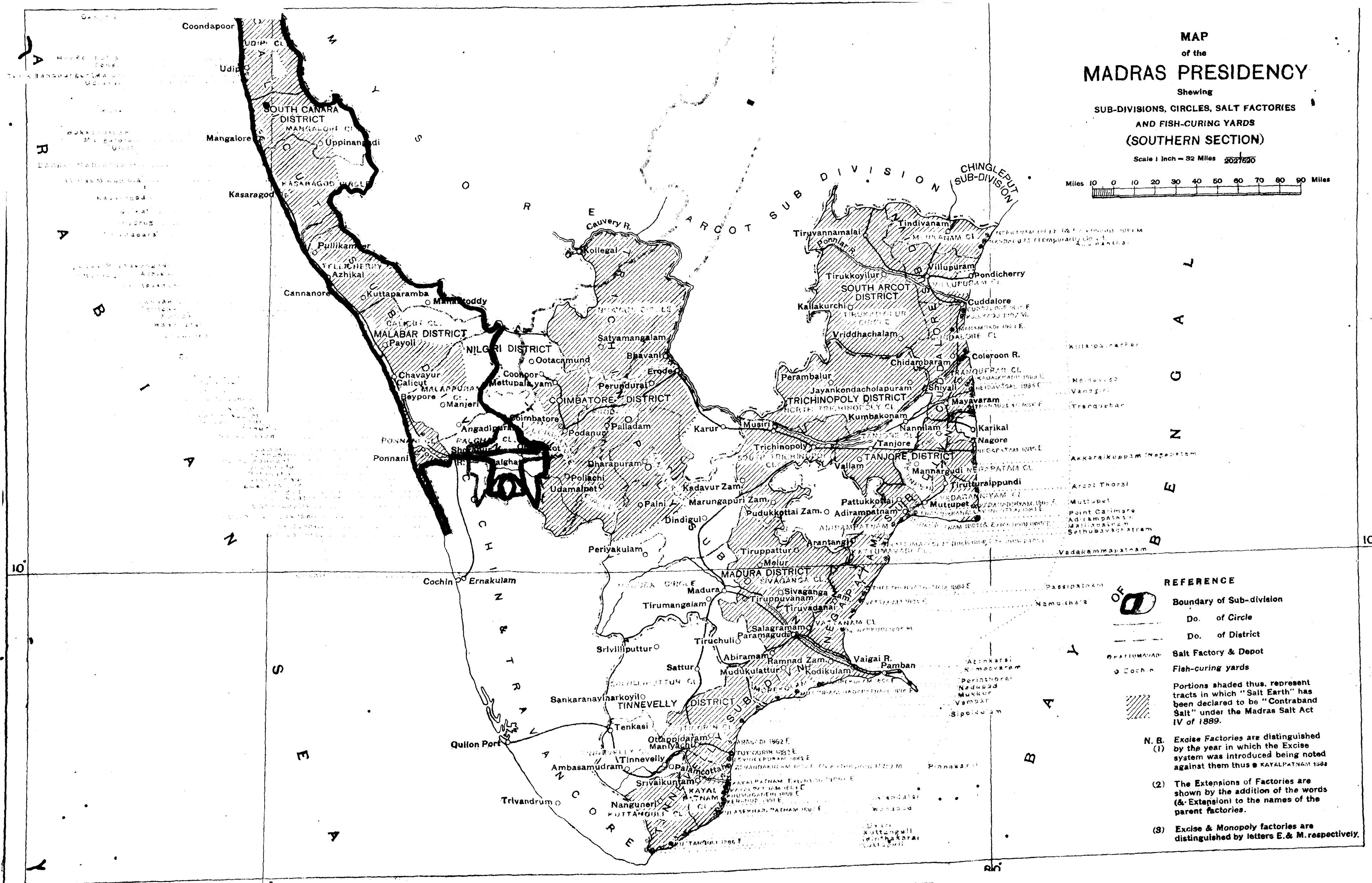
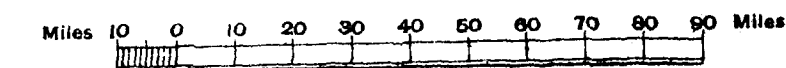


MAP of the MADRAS PRESIDENCY

Shewing

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

Scale 1 Inch = 32 Miles 2027520



REFERENCE

- Boundary of Sub-division
- Do. of Circle
- Do. of District
- Salt Factory & Depot
- Fish-curing yards

Portions shaded thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the Madras Salt Act IV of 1889.

- N. B. Excise Factories are distinguished by the year in which the Excise system was introduced being noted against them thus: KAYALPATNAM 1884
- (1) The Extensions of Factories are shown by the addition of the words (& Extension) to the names of the parent factories.
 - (2) Excise & Monopoly factories are distinguished by letters E. & M. respectively.

REPORT

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ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY,

FOR THE YEAR 1897-98.

MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1898.

[G.O., No. 3401, R.D., 10TH DEC. 1909]

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper :—

**Proceedings of the Board of Revenue (Separate Revenue), No. 202/2614-R.,
Salt, dated 25th August 1909.**

The Hon'ble Mr. R. B. CLEGG.

The Board begs to submit to Government its report on the administration of the
Salt Revenue in the Madras Presidency for 1908-09.

(True Extract.)

C. B. COTTERELL,
Ag. Secretary.

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

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

Order—No. 3401, Revenue, dated 10th December 1909.

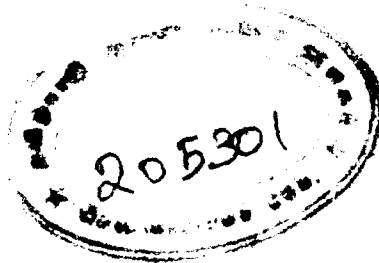
Finance No. 118.

The report on the administration of
salt revenue for the year 1908-09 has
been submitted by the Board as usual
punctually on the prescribed date. The Government will notice the salient features
of the year's administration.

2. *Officers and establishments.*—There was no substantial change in the strength
of the subordinate establishments, the net result of the changes effected during the
year being an increase of 8 hands and of Rs. 1,110 in cost. It is a matter for regret
that the percentage of punishments to the total strength rose from 29.5 to 31.4,
chiefly under dismissals, degradations and fines; but it is satisfactory to note that
the punishments were inflicted with greater care than in the previous year, the per-
centage of appeals to the Board which were wholly or partially successful having
been only 11 against 34 per cent. in 1907-08.

3. *Manufacture and imports.*—The number of salt factories remained the same
as in the previous year, viz., 65, but there was a decrease of one in the number of
factories for the sale of salt to Government and a corresponding increase in the
number of those worked for general sale. In 14 out of the 44 excise factories the
licensees worked independently of capitalists. Excepting Cheyur where, owing to
the large stocks in hand, the licensees did not manufacture, all the other factories were
worked during the year, the area actually cultivated being 11,884 acres as against
11,278 acres in 1907-08.

The season was generally favourable for the manufacture of salt and the total
outturn was 11,844,846 maunds against 9,616,725 maunds in 1907, and was the
highest on record. The quantity imported by sea fell from 1,305,196 maunds to
1,182,477 maunds and that imported by rail increased from 222,330 maunds to
250,345 maunds.



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4. *Stocks, issues and consumption.*—Inclusive of the stock of salt on hand at the beginning of the year, the total quantity available for issue was 20,880,599 maunds, of which 11,813,888 maunds were issued and 458,480 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 fish-curing yards, the stock on hand at the end of the year was 8,574,256 maunds, which is equivalent to 10·8 months' demand. A marked improvement is noticeable in the Cocanada Sub-division where the stocks were abnormally low at the commencement of the year, but those in the Negapatam Sub-division still continue to be low.

The issues for home and inland consumption amounted to 11,298,567 maunds and showed as compared with the previous year an increase of only 182,332 maunds. There have been three successive reductions in the rate of duty commencing from March 1903 and each of these reductions has been in force for a period of two years; it is therefore instructive to compare the increase in the average issues in each of these two-year periods with the consumption of 1902-03, the last year in which the old rate of duty, Rs. 2-8-0 per maund, was in force.

	Rate of duty.			Issues in Indian maunds.
	RS.	A.	P.	
1902-03	2	8	0	9,325,866
Average of 2 years ending— 1904-05	2	0	0	10,179,856
Average of 2 years ending— 1906-07	1	8	0	10,366,075
Average of 2 years ending— 1908-09	1	0	0	11,207,401

The figures show that, as compared with the issues of salt for consumption in 1902-03 when the rate of duty was Rs. 2-8-0 per maund, there was an increase of 853,990 maunds on the reduction of duty to Rs. 2, 1,040,209 maunds on the reduction of duty to Rs. 1-8-0, 1,881,535 maunds on the reduction of duty to Re. 1.

The average consumption per head of population throughout the Presidency excluding the Native States of Travancore and Cochin but including Mysore and Coorg shows a decrease from 19·3 lb. in 1907-08 to 19·0 lb. in 1908-09 but the average of the two years ending 1908-09 (19·2 lb.) is higher than that of the two years ending 1906-07 (18·2 lb.).

Allowing for increase of population, it is observed that, while the rate per head in 1902-03 prior to the reduction of duty was 15·8 lb., the consumption increased by ·8 lb. per head as a result of the first reduction in duty, by 2·2 lb. as a result of the second reduction and by 2·5 lb. as a result of the final reduction. This increase in consumption has, however, cost Government Rs. 120·1 lakhs in 1908-09 alone, for, allowing for the increase of population and a normal increase in consumption, the quantity consumed in 1908-09, had the rate of duty not been reduced, would have amounted to 8,912,049 maunds which would have brought in a duty of Rs. 222·8 lakhs while the duty collections at Re. 1 a maund on the actual consumption of that year were only Rs. 102·7 lakhs.

Excluding Mysore and Coorg and the two West Coast districts, the average consumption per head in the two years ending 1908-09 was 20·7 lb. against 19·7 lb. in the two years ending 1906-07.

5. The Government observe with satisfaction that, as a result of the enlarged stocks, the average wholesale price of Excise salt decreased during the year from 3 annas 5·8 pies to 3 annas 3·8 pies per maund and that the retail prices at district centres, which showed a fall in 1907-08 consequent on the reduction of duty to Re. 1 a maund, declined still further during the year under review, varying from Rs. 1-6-3 to Rs. 2-8-3 per maund against Rs. 1-6-11 to Rs. 2-14-8 in 1907-08.

6. Another satisfactory feature during the year under review was the revival of exports of salt to the Straits Settlements which increased from 55,164 maunds to 231,794 maunds.

7. In connection with the competition of Bombay and Goa salt in the markets of this Presidency, it is worthy of note that the Salem and Coimbatore districts, which up to 1906-07 received salt by the combined sea and rail route *via* Calicut, began from 1907-08 to get part of their supplies by the all-rail route from Bombay. This was due to the Great Indian Peninsula and Madras and Southern Mahratta Railway Administrations quoting specially favourable rates for the all-rail route. The figures have been as shown below :—

	Bombay salt sent to Salem and Coimbatore districts.		
	By sea and rail <i>via</i> Calicut.	By rail by Great Indian Peninsula and Southern Mahratta Railways.	Total.
1903-04	MDS. 181,876	MDS. ..	MDS. 181,876
1904-05	221,802	..	221,802
1905-06	260,814	..	260,814
1906-07	226,194	..	226,194
1907-08	175,158	10,493	185,651
1908-09	95,495	116,107	211,602

There has been some increase in the total imports into these districts in the year under review, but they amount to less than the average of the four years ending 1906-07.

	MDS.	
* 1903-04	517,922	Madras * salt has not, however, lost its hold over these markets, for though the quantity taken from Madras in 1908-09 was considerably less than that taken in 1907-08 the average of the three years ending 1908-09 was almost exactly the same as the average of the three years ending 1905-06.
1904-05	567,870	
1905-06	560,474	
1906-07	601,134	
1907-08	649,306	
1908-09	394,123	

	Bombay salt.	Salt from Chingleput and Nellore factories.	
	MDS.	MDS.	
† 1905-06	184,145	365,324	Similarly in regard to the Ceded districts and Kurnool, the imports of Bombay salt have been on the † decline while salt from the Chingleput and Nellore factories has been largely in demand except in 1908-09 when there was a falling off in consequence of the high prices charged by the excise licensees of Nellore. The diminished supply from Nellore could well have been made up from the Madras Depôt, but the salt there was presumably not liked by the trade although the Board states it was light.
1906-07	211,121	371,299	
1907-08	209,305	426,636	
1908-09	95,408	279,222	

8. *Quality of salt.*—The Government note with satisfaction the improvement in the quality of both Government and excise salt manufactured during 1908, the average percentage of sodium chloride being 93·7 and 92·3 against 92·9 and 92·0, respectively, in 1907. The quality of the salt sold showed also some improvement. The Government attach great importance to the quality of the salt manufactured and would accordingly desire the Board to impress upon the subordinate officers of the department the necessity of paying particular attention to brine tests and the elimination of bitters. They await with interest the results achieved in this respect in the factories of the Kayalpatnam circle where special temporary establishments have been sanctioned and the results obtained from the experiments now being carried out in the Ennore factories in improved methods of manufacture and storage including irrigation by direct flow.

9. *Financial results.*—The gross revenue of the year amounted to Rs. 106·20 lakhs, being a decrease of Rs. 16·32 lakhs as compared with 1907-08. This is mainly due to the fact that the duty realised in 1907-08 on account of salt sold on credit in the latter half of 1906-07 was mostly at the higher rate of Rs. 1-8-0 per maund. 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 was Rs. 106.95 lakhs against Rs. 125.15 lakhs in 1907-08. The charges debitable to "Salt" out of the total charges of the combined Salt, Abkari and Customs Department amounted to Rs. 15.82 lakhs, leaving a net revenue of Rs. 91.13 lakhs. The percentage of charges to receipts was 14.8 against 11.0 in the previous year. The rise in the percentage is due to increased expenditure during the year under "famine batta," "purchase of salt" and "works" and to the receipts on account of duty during the year having been all at the reduced rate of Re. 1 per maund.

10. *Measures for the protection of the revenue.*—It is satisfactory to observe that there has been a further fall in the number of offences under the Salt Act, namely, from 844 in 1907-08 to 499 in 1908-09, and also in the number of persons charged, 336 in 1907-08 to 211 in 1908-09. The decrease is attributed to the reduction of duty and the consequent low price of salt. Out of 211 persons charged, 42 were released after warning, 167 were sent for trial; and of the 130 persons tried during the year all but three were convicted. There was no case of illegal arrest or assault on officers of the department during the year.

11. *Fish-curing operations.*—The number of yards at work was the same as last year, i.e., 136. The total weight of fish brought to be cured at the yards was 54,982 tons, being 2,543 tons less than in the previous year. The decrease is reported to have occurred chiefly in the Calicut sub-division where the season was less favourable for fishing. The total receipts from the operations were Rs. 1,13,503 and the expenditure amounted to Rs. 1,28,480, resulting in a loss of Rs. 14,977. This is ascribable to the reduction in the price of salt issued for fish-curing purposes in Malabar to which reference has been made in the reports of the previous two years.

12. *Saltpetre industry.*—The number of factories for the manufacture of crude saltpetre decreased by 140, while the number of refineries rose by 2 during the year. The receipts were less than the charges and there was a loss to Government of Rs. 1,310.

13. His Excellency the Governor in Council notes with pleasure the very satisfactory manner in which the circle officers are reported to have done their duty.

(True Extract.)

A. G. CARDEW,
Secretary to Government.

To the Board of Revenue (Separate Revenue).
" Government of India, Finance Department (with C.L.).
Copy to the Honorary Director of Fisheries.
Editors' Table.

