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REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1912-1913.

MADRAS:
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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR 1912-1913.



CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

The Hon'ble Mr. J. Twigg, I.C.S., Acting First Member of the Board of Revenue was in charge of the department until 23rd April 1912 when he retired from service. The Hon'ble Mr. N. S. Brodie, I.C.S., took charge on the 24th April 1912 and held it for the remainder of the year, except for a period of six months and five days from 16th July 1912 to 20th January 1913, when during Mr. Brodie's absence on combined leave the Hon'ble Mr. R. C. C. Carr, I.C.S., acted as Commissioner.

2. Mr. H. A. B. Vernon, I.C.S., held the office of Secretary to the Commissioner until 30th July 1912 when he proceeded on leave, and was succeeded by Mr. E. F. Thomas, I.C.S., who was in charge of the office until 3rd November 1912 when he was relieved by the permanent Secretary Mr. Tyler.

3. Messrs. R. W. Kite and T. R. Barter held the office of Deputy Commissioner, Northern and Southern Divisions, respectively, throughout the year. The names of officers who held the office of the Deputy Commissioner, Central Division, during the year are given below :—

Officer.	Period.
Mr. E. F. Thomas, I.C.S.	1st April 1912 to 29th July 1912.
Mr. C. V. Dalrymple-Hay	30th July 1912 to 4th November 1912.
Mr. E. F. Thomas, I.C.S.	5th November 1912 to 31st March 1913.

B.—Administrative changes.

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

(a) In accordance with the recommendation made by the Excise Committee to reduce the subordinate excise preventive establishment in the Presidency, ten Sub-Inspectors, seventy-seven petty officers and five hundred and six peons were abolished.

(b) The Gunupur and Bamini ranges of the Gunupur Agency were transferred from the Naupada to the Bobbili circle, the additional Assistant Inspector sanctioned for the Naupada circle was abolished and the menial establishments of the Naupada, Bobbili and Krishnapatnam circles were revised.

(c) A temporary Assistant Inspector for six months annually was sanctioned for the Naupada factory.

(d) The establishments sanctioned for the Kuppili, Cuddalore, Adirampatnam, Theethandathanam and Morekolam factories were revised.

G.O. No. 1367, Revenue, dated 6th May 1912.
G.O. No. 1661, Revenue, dated 4th June 1912.
G.O. No. 2085, Revenue, dated 12th July 1912.
G.O. No. 2127, Revenue, dated 16th July 1912.
G.O. No. 2686, Revenue, dated 6th September 1912.
G.O. No. 2762, Revenue, dated 16th September 1912.
G.O. No. 342, Revenue, dated 3rd February 1913.
G.O. No. 2067 (Confid.), Revenue, dated 11th July 1912.

G.O. No. 1613, Revenue, dated 1st June 1912.
G.O. No. 2966, Revenue, dated 3rd October 1912.

G.O. Mis. No. 2556, Revenue, dated 26th August 1912.

G.O. Mis. No. 799, Revenue, dated 17th March 1913.

G.O. Mis. No. 3030, Revenue, dated 8th October 1912.

G.O. Mis. No. 903, Revenue, dated 28th March 1913.

G.O. Mis. No. 904, Revenue, dated 28th March 1913.

(i) The Opium Storehouses at Rajahmundry and Tondiarpet were discontinued, a reduction was effected of two Assistant Inspectors and six peons and additional establishment was sanctioned for the Vizagapatam, Gōdāvari and Madras Collectorates, with effect from 1st April 1913.

(j) Sanction was accorded (1) to employ an additional clerk on Rs. 20 per mensem in the Nandyal, Penukonda, Bellary and Cuddapah circle offices, (2) to raise the pay of the second clerk in the Vellore, Rānipēttai, Chittoor, Arni, Tirukkōyilūr, Tiruvallūr and Madura Circle offices from Rs. 20 to Rs. 25 per mensem, (3) to raise the pay of the third clerk in the offices of the Assistant Commissioners, Bellary, Arcot and Trichinopoly Sub-divisions, from Rs. 25 to Rs. 30 per mensem, (4) to appoint a Sub-Inspector and four peons for the newly-created Polavaram range in the Ellore Circle, and (5) to grant a local allowance of Rs. 10 a month to each Sub-Inspector and As. 8 a month to each of the peons employed in the Jangareddigudem and Polavaram ranges of the Ellore Circle.

These changes were to take effect from 1st April 1913.

G.O. Mis. No. 2816, Revenue, dated 20th September 1912.

(k) Six Malayalees were employed as temporary peons to supervise the cultivation of ganja at Santavasal and they were granted a local allowance of Rs. 3 each a month.

G.O. No. 424, Revenue, dated 10th February 1913.

(l) Payment of travelling allowance to clerks and peons accompanying officers of the Salt, Abkāri and Customs department to volunteer camps of exercise was sanctioned.

G.O. No. 3392, Revenue, dated 11th November 1912.

(m) Payment of a monthly local allowance at 20 per cent. of their pay to Sub-Inspectors and clerks of the Salt, Abkāri and Customs department employed in the island of Pāmban was sanctioned.

G.O. No. 16, Revenue, dated 4th January 1912.
G.O. No. 1367, Revenue, dated 8th May 1912.
G.O. No. 1661, Revenue, dated 4th June 1912.
G.O. No. 1869, Revenue, dated 3rd July 1912.
G.O. No. 2086, Revenue, dated 12th July 1912.
G.O. No. 2966, Revenue, dated 3rd October 1912.
G.O. No. 208, Revenue, dated 20th January 1913.

(n) The limits of the Mogalturru, Rajahmundry, Manginapudi, Iskapalle, Krishnapatnam, Tada, Bellary, Penukonda, Kurnool, Nandyal, Cuddapah, Madanapalle, Chittoor, Rānipēttai, Vellore, Arni, Hosur, Tirukkōyilūr, Udipi, Mangalore and Kasaragod Circles were altered, the Arni Circle was transferred from the Arcot to the Cuddalore Sub-division and the Inspector, Cuddapah Circle, was given an Assistant Inspector with four peons.

G.O. No. 2715, Revenue, dated 7th September 1912.

(o) An abkāri clerk on Rs. 20 a month employed in the Deputy Tahsildar's office at Ganjām was transferred to the new taluk office at Chatrapur.

G.O. No. 2428, Revenue, dated 13th August 1912.

(p) The rate of fees to be paid by candidates for admission to the examinations prescribed for officers of the Salt, Abkāri and Customs department was reduced from Rs. 3-8-0 to Rs. 3.

CHAPTER II.—ESTABLISHMENTS.

5. Details of the sanctioned strength of the Salt and Abkāri department as it stood at the end of 1912-1913 are given in a separate statement, three copies of which are submitted to Government with reference to G.O. No. 626, Revenue, dated 29th August 1894. From the abstract * appended to the report Government will observe that there was a decrease of 81 petty officers and 571 peons in the subordinate preventive establishment in the Presidency, which was due chiefly to the abolition of ranges and preventive parties and to the reduction in the strength of the Sub-Inspectors' orderlies.

6. Appendix † B shows the punishments imposed on officers of the department. It is satisfactory to note that there has been a gradual decrease in the total number and in the percentage of punishments since 1910-1911. The number of peons prosecuted and convicted for absence without leave fell from 22 in 1911-1912 to 18 in 1912-1913.

7. One hundred and sixty-six officers (including 3 Assistant Inspectors, 5 Sub-Inspectors and 11 clerks) resigned their appointments against one hundred and fifty-three officers (including 3 Assistant Inspectors, 9 Sub-Inspectors and 19 clerks) in the previous year. Six of these officers resigned to take up appointments in other departments.

8. The Board received 41 appeals against punishments during the year, 23 from Sub-Inspectors, 6 from clerks and 12 from menials. In 4 cases, the decision of the lower authorities was reversed, in 7 it was modified and in 1 the punishment was enhanced. In the remaining 29 cases, the punishments were confirmed.

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

9. As in 1911-12, the number of Government factories was 20 and the number of Excise factories 45. The total area fit for salt manufacture in Government and Excise factories was 7,622 and 8,344 acres, respectively, but that actually worked was 5,316 and 6,763 acres, respectively. Of Excise factories, the Naupada Extension, the Jagannaikpur, Manambadi, Arumuganeri and Kulasekarpattam factories were held on special leases. All Government and Excise factories were worked except Penuguduru Extension No. I, Pandraka, Kanuparti (monopoly), Karambalam and Lakshmi pans, where there was no manufacture on account of large stocks.

10. The quantity of salt manufactured was 13,186,465 maunds against an average annual outturn of 10,764,135 maunds in the previous five years and was the highest on record.

11. The quantity of salt manufactured under the excise system was 8,219,441 maunds including 141,336 maunds produced in the Oriental Salt Company's Extension at Naupada against 6,692,459 maunds in the previous year. The increase took place in all sub-divisions except Nellore, Negapatam and Tinnevely.

12. In eleven excise factories the licensees worked independently of capitalists.

13. The quantity of salt manufactured under the monopoly system was 4,967,024 maunds against 4,591,643 maunds in 1911. The outturn includes 108,126, 87,373, 5,788 and 5,064 maunds produced in the Model Saltern and in the experimental pans at Vayalur, Karasa, and Adirampattam, respectively. The increase took place in all sub-divisions except Masulipattam, Chingleput and Cuddalore.

14. Damage caused by rain to salt on the drying grounds was estimated at 38,585 maunds against 51,539 maunds in 1911. Rejections before or after estimation were not excessive except at Arumuganeri where a quantity of 12,301 maunds of salt was destroyed on the drying grounds as it was found on analysis that the salt was not up to the standard prescribed in the lease. It is satisfactory to note that the quantity destroyed at Arumuganeri was much smaller than in the previous year, when 34,059 maunds were destroyed.

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

16. 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 1913, was sufficient to last for more than a year as shown below :—

Sub-division.	Stock at the end of 1912-13.	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
Waltair	1,467,532	2,392,289	7.4
Cocanada	638,329	655,475	11.7
Masulipatam	411,102	323,289	15.2
Nellore	1,228,126	1,447,097	10.2
Chingleput	3,676,050	2,104,241	20.4
Cuddalore	644,119	556,839	13.9
Negapatam	586,626	797,784	8.8
Tinnevely	1,724,083	1,815,049	11.4
Total	† 10,275,867	10,092,763	12.2

† Excludes 50,845 maunds kept in the fish-curing yards on the West Coast.

Year.	Quantity.	
	Sold within the Presidency.	Sent to places outside the Presidency
	I. MDS.	I. MDS.
1908-1909	9,944,838	1,353,729
1909-1910	10,126,231	1,280,528
1910-1911	10,284,957	1,363,493
1911-1912	10,426,937	1,357,631
1912-1913	10,551,902	1,495,686

In the Masulipatam, Chingleput and Cuddalore Sub-divisions there was more than a year's supply and with the exception of Waltair and Cocanada there was a slight fall in stocks in the remaining sub-divisions when compared with the previous year. The quantities sold within the Presidency and sent to places outside the Presidency during the last five years are noted in the margin.

17. There was a decrease in the quantity of duty-paid salt imported by sea from the Bombay Presidency from 1,382,672 maunds to 1,375,541 maunds.

Figures showing 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.

18. The quantity of duty-bearing salt imported by sea was 3,960 maunds against 3,212 maunds imported last year and was chiefly from the United Kingdom. The bulk of this, viz., 3,816 maunds was received at Madras.

19. The total issues for home and inland consumption of salt locally manufactured and imported by sea and rail were 10,307,426, 1,379,524 and 360,638 maunds, respectively, as against 10,022,310, 1,385,993 and 376,265 maunds, in 1911-12. The increase of nearly three lakhs of maunds in the issues of locally manufactured salt occurred chiefly in

the Waltair Sub-division and was due to the large removals of salt from the Naupada factory to Orissa on account of reduction in the selling price of salt from 2 annas 11.4 pies in 1911-12 to 2 annas 7.4 pies a maund in 1912-13.

20. The quantity of salt exported during the year was 139,717 maunds. Of this, 6,000 and 26,617 maunds were exported to Calcutta from the Jagannaikpur and Vayalur factories, respectively, and the balance of 107,100 maunds from the factories of the Tuticorin circle to the Straits Settlements.

21. Eight thousand two hundred and twenty-two maunds were supplied duty-free from the Madras Depot for use in manufactures. Of this, 6,496 maunds were issued to the Buckingham and Carnatic Mills Companies for bleaching and dyeing purposes, 320 maunds to Messrs. Parry & Co. for use in their chemical works at Rānipēttai and the balance of 1,406 maunds to other companies for use in tanneries.

22. The quantity of salt supplied to the Jail Department was 1,226 maunds against 1,946 maunds in the previous year.

23. The French Government were supplied with 64,000 maunds against 84,787 maunds in 1911-12.

24. Four hundred and seventy-seven thousand three hundred and eighty-four maunds were written off during the year as wastage against 443,425 maunds in the previous year. The general proportion of wastage to the stored contents of heaps sold was 4.67 against 4.39 per cent. in 1911-12.

25. Excesses amounting to 1,769 maunds were discovered in 127 heaps.

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

27. Appendix E † shows the quantities of Excise salt sold and the wholesale prices realized for it by licensees. It is satisfactory to note that there has been a gradual fall in the average for the Presidency from 3 annas 2.3 pies in 1910-11 to 3 annas 0.7 pies in 1911-12 and to 2 annas 10.9 pies in 1912-13. The decrease was noticeable in all the sub-divisions except Masulipatam where there was a slight increase from 3 annas 1.3 pies to 3 annas 3.1 pies a maund.

28. The usual price of Government salt was 3 annas a maund. Lower rates were charged at Karasa, Pandraka, Kanuparti, Krishnapatnam and Karambalam under G.Os. Mis. Nos. 3350, Revenue, dated 5th November 1912, 3457, Revenue, dated 18th November 1912, 891, Revenue, dated 18th September 1905, 3350, Revenue, dated 5th November 1912, and 3165, Revenue, dated 18th October 1912, respectively. Rates were above 3 annas a maund at Kudikkadu and Adirampatnam, where issues were restricted and salt was sold by auction. The salt manufactured in the experimental pans at Karasa and Vayalur during the seasons of 1912 and 1910, respectively, was sold by auction during the year under review, and the prices realized ranged from 3 annas to 4 annas 4 pies a maund.

29. Appendix G ‡ shows the average retail prices of salt at each district centre for the three years ending 1912-13. These varied from Rs. 1-6-1 to Rs. 2-8-0 per maund against Rs. 1-6-0 to Rs. 2-8-3 in 1911-12.

30. The total number of factories, both excise and monopoly, during the season of 1912 may be classed into the following three divisions :—

First.—Factories that produced over three lakhs of maunds.

Second.—Factories that produced less than three lakhs and more than one lakh of maunds.

Third.—Factories producing less than one lakh of maunds.

(a) In the first class there are four Monopoly factories producing forty-two lakhs and nine Excise factories producing fifty-three lakhs of maunds. The average cost of establishment for each maund of salt produced in the Monopoly factories works out to 3.2 pies and in the case of Excise to 4.6 pies.

(b) In the second class there are two Monopoly factories producing five lakhs and fourteen Excise factories producing twenty-two lakhs of maunds, and the average cost of establishment per maund of salt produced for Monopoly and Excise factories works out to 6.9 pies and 8.1 pies, respectively.

(c) In the third class there are five Monopoly factories and fourteen Excise factories producing three and seven lakhs of maunds, respectively. In the case of Monopoly factories the average cost of establishment is 11.7 pies a maund, and in the case of Excise factories it is 1 anna 4.4 pies a maund. Only in the Kudikkadu and Kadaikadu factories did the charge exceed As. 3 a maund.

31. The average cost of Bombay salt imported on private account at British ports in South Canara and Malabar was 10 annas 4.5 pies per maund. The prime cost at Calicut was 9 annas 11.2 pies per maund against the ordinary price of As. 3 charged for Government salt at the Madras Depot. There has been a gradual increase in the imports of both Madras and Bombay salt into the Coimbatore and Salem districts, including the Nilgiris, since 1910-11. The quantity imported into the districts mentioned above during the last three years is given below:—

	1910-11.	1911-12.	1912-13
Imported by rail direct from Bombay and Goa.	174,550	183,486	203,298
Imports of Madras Salt.	612,123	620,959	642,013
Total ..	872,102	897,026	944,442

Imports by rail from Bombay and Goa into Mysore advanced from 593,227 maunds to 615,318 maunds and those into the Madras Presidency fell from 376,265 maunds to 360,638 maunds. There was, however, an increase in the imports of Madras salt into Mysore from 88,583 maunds to 102,091 maunds.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

32. Excluding salt sold for fish-curing and to the French Government and

Total consumption.	I. MDS.
Total issues for home and inland consumption of Government and Excise salt ..	10,307,426
Add—	
Imports by sea ..	1,379,524
Imports from the Bombay Presidency and Goa by rail into Mysore ..	615,318
Imports from the Bombay Presidency and Goa by rail into the Madras Presidency.	360,638
Total ..	12,662,906

(* On pages 24 and 25)
(† On pages 26 and 27)

district, so far as it can be ascertained from factory declarations, corrected by railway and sea customs returns. 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 changed subsequently.

including imported salt, the total quantity of salt available for consumption in the Madras Presidency and in the territories ordinarily supplied by it was 12,662,906 maunds (as shown in the margin) against 12,377,795 maunds in the previous year.

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

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

	1912-13.	1911-12.
I. MDS.	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports by sea and rail into the Madras Presidency...	12,662,906	12,377,795
Deduct—		
Salt sent beyond the Presidency ..	1,392,095	1,268,768
Balance ..	11,270,811	11,109,027

On the basis of the figures given in the census tables the average consumption per head of population was 19.38 lbs. against 19.10 lbs. for the preceding year.

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

Quantity	I. MDS.	PERSONS.
Population ..	1,894,323	10,197,087
Consumption of the Presidency excluding the two West Coast districts, Mysore and Coorg, Travancore and Cochin—		
As in paragraph 34 ..	11,270,811	47,861,329
Deduct ..	1,894,323	10,197,087
Balance ..	9,376,488	37,664,242
		20.49 lbs.

35. The consumption of the West Coast districts, Mysore and Coorg, works out to 15.28 lbs. per head and that for the rest of the Presidency excluding Travancore and Cochin to 20.49 lbs. against 20.11 lbs. in the previous year.

36. As in former years, the consumption of the Pudukkottai State has been calculated by adding to the quantities declared at the several factories for places in the State half the deliveries at the Manappārai railway station from places in the Tanjore and Madura districts. The factory declarations in 1912-13 were 38,176 maunds and one-half of the quantity consigned to the Manappārai railway station was 26,369 maunds; the sum of the two gives an average consumption of 12.89 lbs. per head of population against 13.90 lbs. in 1911-12.

CHAPTER V.—REVENUE AND EXPENDITURE.

37. Receipts on account of salt revenue under different heads are shown in Appendix I.* The increase of Rs. 3,24,851 as compared with the revenue of the preceding year is the net result of—

(i) Increases in—	
(a) Duty on Government and Excise salt sold for Home and inland consumption and for export to British Indian Ports ..	Rs. 3,68,270
(b) Value of salt sold for fish-curing ..	7,204
Total ..	3,75,474
(ii) Decreases in—	
(a) Cost price of Government salt sold for Home and inland consumption ..	85,993
(b) Miscellaneous receipts ..	11,591
(c) Value of salt sold to the French Government ..	3,085
(d) Customs duty ..	4
Total ..	50,623

38. The increase of 3·68 lakhs of rupees under duty was due to larger realizations on account of credit sales.

The decrease of 36 lakh of rupees under cost price of Government salt sold for Home and inland consumption was due chiefly to the restriction placed on sales of Government salt in the Ganjam and Calingapatam factories in the first three months of the year under review.

39. A statement* showing the cash and credit collections during the year is attached to Appendix I. Of the total receipts of Rs. 1,10,73,645, Rs. 17,33,939 were realized on account of Government and Excise salt sold for cash, Rs. 92,01,590 for salt issued on credit both before and during the year and the balance of Rs. 1,33,116 on account of customs duty, cess, fines, forfeitures, etc.

40. The quantity of salt issued on credit in each sub-division as shown in enclosure 2† to Appendix I represents 90·79 per cent. of the total sales against 88·65 per cent. in 1911-12. The Board granted 68 per cent. of the total credits issued during the year, chiefly to large firms who do not deal in salt but sell their credit orders to salt traders of the several factories in the Presidency. Of the value of salt issued on credit (Rs. 93,87,972), Rs. 41,57,278 were collected in the year and Rs. 52,30,694 were outstanding at its close. Rupees 50,44,312 were realized during the year on account of salt issued on credit in the previous year.

Revenue of 1912-13 compared with that of previous years.

	Rs.
1908-09 ..	1,06,20,404
1909-10 ..	1,06,73,640
1910-11 ..	1,08,64,310
1911-12 ..	1,07,48,794
1912-13 ..	1,10,73,645

41. The salt revenue of the Presidency for the five years ending 1912-13 is given in the margin.

42. Taking credit only for duty on salt consumed in the Presidency whether locally manufactured or imported by sea or by rail and omitting duty on all salt exported, the revenue of the Presidency was, as shown in enclosure 3‡ to Appendix I, Rs. 1,13,66,967.

43. Including abkari charges, the total charges of the Presidency were Rs. 35,08,941. Details for sub-divisions are given in Appendix J§. Excluding Rs. 20,064 spent on excise licensees' works and Rs. 7,69,648 on salt purchase and freight, which are items exclusively relating to salt, the net charges debitable to combined Salt and Abkari department work out to Rs. 27,19,229. In accordance with the instructions contained in the Government of India letter No. 6149-A, dated 2nd October 1907, two-thirds of this amount or Rs. 18,12,819 is debited to excise and the remainder, together with the two amounts mentioned above as relating exclusively to salt or, in all, Rs. 16,96,122 is the amount debitable to salt.

44. The decrease of Rs. 41,426 under bonus given to Government servants was due to the fact that a special expenditure was incurred in 1911-12 on account of Their Majesties' Coronation at Delhi. The increase of Rs. 50,418 under famine batta was due to the fact that the concession was extended to all Government employes whose pay did not exceed Rs. 30 per mensem in all the districts of the Presidency towards the close of 1911-12.

45. The total expenditure on works was Rs. 1,63,397 against Rs. 1,74,946 in the previous year. The former sum included Rs. 20,064 and the latter sum Rs. 21,350 spent on works executed by the department on behalf of excise licensees and recoverable from them by means of cess.

46. The charges work out to 14·9 per cent. of the receipts against 15·3 per cent. in the previous year and the net revenue rose from Rs. 94,85,024 to Rs. 96,70,845.

Proportion of charges to receipts and net revenue.

47. The revenue receipts were Rs. 1,01,67,366 and the charges Rs. 9,08,111 or 8·9 per cent. of the receipts. The manufacturing receipts were Rs. 9,06,279 and the charges Rs. 7,88,011 or 86·95 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 8·3 pies to 2 annas 11·5 pies a maund except at Kudikkadu and Kattumavadi, where the rate exceeded 3 annas. The establishment charges exceeded 5 per cent. of the duty on the salt sold in 1911-12 at Polavaram, Kudikkadu, Adirampatnam, Kattumavadi and Manakkudi and only in one case was there a loss to Government on the year's transactions.

CHAPTER VI.—QUALITY OF SALT.

49. In accordance with the instructions contained in Board's Proceedings No. 4498, Salt, dated 23rd November 1904, and No. 3063, Salt, dated 23rd September 1908, approved in G.Os. Nos. 1356, Revenue, dated 12th December 1904, and 2976, Revenue, dated 23rd October 1908, respectively, two sets of samples of salt were taken for analysis—one a mixture of salt from all heaps sold at each factory and the other from all heaps of salt manufactured in 1912 taken at the time of storage. All the samples were analysed in the Board's Laboratory.

50. The average percentage of sodium chloride in the salt manufactured for sale to Government in 1912 was 92·6 against† 93·1 in 1911. The average was exceeded at Kudikkadu, Nizampatam, Polavaram, Kattumavadi, Surla, Manakkudi and Adirampatnam Extension. The average percentages of magnesium and of calcium salts and of dirt increased from† 3·0, 1·2† and† 2·2 to 3·3, 1·5 and 2·3, respectively. The Board is unable to assign any special reason for the deterioration noted. The question was discussed in paragraphs 53 to 58 of the Administration Report for 1911-12 and it was then explained that the Board, in existing circumstances, has practically no control over the production of good salt. The best salt was that of the Adirampatnam Extension which contained 95·9 per cent. of sodium chloride, while the salt produced in the Chinnaganjam factory which was the worst, contained 90·0 per cent. of sodium chloride, 3·3 per cent. of magnesium salts, 2·5 per cent. of calcium salts and 3·5 per cent. of dirt.

51. There was an improvement in the quality of salt manufactured in Excise factories, as the average percentage of sodium chloride in 1912 was 93·3 against 93·0 in 1911. The percentage was below the average in the Muthuragunadapatnam, Kayalpatnam, Neidavaṣal, Thambikkanalla-vankottai, Tuticorin, Pakala, Vedāranniyam, Arumuganeri, Konada, Kanuparti, Kadaikkadu, Karasa, Balacheruvu, Penuguduru, Krishnapatnam Extension No. I, Manginapudi, Cuddalore, Krishnapatnam, Mogalturru, Tranquebar and Kuppli factories. The salt manufactured in the Levingepuram, Arasadi, Kulasekarapatnam, Negapatam and Tada factories contained over 95 per cent. of sodium chloride. Twenty-seven factories showed more than the average percentage of 2·5 of magnesium chloride, the worst being Tranquebar. There was a fall in the percentage of magnesium sulphate from 1·3 to 1·2 and the percentage of calcium salts remained unaltered. Only in two factories—Cuddalore and Kuppli—did dirt exceed 3 per cent.

Temporary Sub-Inspectors were entertained in the Levingepuram, Tuticorin, Sevandakulam, Kayalpatnam, Arumuganeri and Kiranur factories (vide G.Os. Mis. No. 1743, Revenue, dated 23rd June 1908, and No. 1532, Revenue, dated 11th May 1910) to attend to brine tests and to supervise the elimination of bitters. The

† Revised figure.

results of analyses of the samples of salt manufactured in these factories during the last three years are entered below :—

Factory.	Year.	Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.
Levingepuram	1910	94.5	4.2	0.7	0.2
	1911	93.2	5.5	1.0	0.2
	1912	95.1	3.7	0.5	0.2
Tuticorin	1910	96.0	3.3	0.4	0.2
	1911	95.7	3.3	0.5	0.3
	1912	92.8	4.9	1.2	0.4
Sevandakulam	1910	95.4	2.4	0.8	0.5
	1911	95.0	3.5	0.7	0.3
	1912	94.3	4.7	0.2	0.6
Kayalpatnam	1910	92.2	4.7	1.4	1.1
	1911	93.0	4.6	1.1	0.6
	1912	83.2	4.8	1.2	0.7
Arumuganeri	1910	92.0	6.5	0.8	0.6
	1911	93.8	4.7	1.0	0.5
	1912	92.4	4.0	2.1	0.8
Kiranur	1910	94.1	3.9	1.1	0.5
	1911	93.3	4.9	1.0	0.6
	1912	93.3	3.9	1.9	0.8

The percentage of sodium chloride exceeded 93.0 in all the factories except Tuticorin and Arumuganeri, and there was also a decrease in the percentage of magnesium salts in the Levingepuram, Arumuganeri and Kiranur factories.

52. The analysis of salt sold at each factory during 1912-13 has given the following results :—

		Percentage of				
		Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.	Moisture.
Government ..	1912-13	86.1	2.7	1.1	2.7	7.1
	1911-12	87.7	2.4	1.2	2.5	5.7
Excise ..	1912-13	86.2	3.1	1.1	2.1	7.1
	1911-12	87.5	2.5	1.3	2.1	6.2

Government factories.—The average percentages of 86.1 of sodium chloride and of 7.1 of moisture were exceeded at ten factories and the salt of two factories—Ganjām and Calingapatam—contained over 4 per cent. of dirt.

Excise factories.—The average percentage of 86.2 of sodium chloride was exceeded at twenty-six factories and in twenty-four factories the salt contained more than the average percentage of 7.1 of moisture. The salt sold at the Mogalturru, Pakala, Kuppli and Bimlipatam factories contained over 4 per cent. of dirt.

53. The method of manufacture adopted in the Attiput and Vallur factories was the same as that of 1911. The quantity of salt produced was 1,685,960 maunds against 1,710,572 maunds in the previous year. There was a decrease in the percentage of sodium chloride from 92.4 * and 92.1 * in 1911 to 90.2 and 91.0, respectively, in 1912. 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 25.0. The general average for the Presidency was 23.3 to 26.4 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.

54. In accordance with the sanction conveyed in G.O. No. 194, Revenue, dated 23rd January 1911, the experiment of drying salt on ridges for eight days or until the next scraping was tried in fifteen factories. No special expenditure was incurred by Government on account of the experiment. It is popular with the licensees as by reducing transport charges it

* Revised figure.

lessens the prime cost of salt. The Board has therefore ordered the continuance of the experiment during the current season in such of the factories as Deputy Commissioners deem fit subject to the condition that the licensees make proper ridges for the pans.

55. The departmental experiments in the Model Saltern and at Vayalur, Karasa and Adirampatnam have already been dealt with separately—*vide* Board's Proceedings No. 343, Salt, dated 6th February 1913, and Board's Reference on Gt. R. No. 147, Salt, dated 7th January 1913, disposed of in G.Os. Nos. 476, Revenue, dated 15th February 1913, and 1355, Revenue, dated 9th May 1913, respectively. It may, however, be noted in this connection that the percentage of sodium chloride in the salt manufactured at the Model Saltern was in no instance less than 95.26 and generally much higher and that the percentage of magnesium chloride was in no case higher than 2.30 and generally much less. These figures compare favourably with the results of the ordinary methods of manufacture.

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

56. Appendix * M. shows the number of salt cases reported, and the manner of their disposal during the calendar year 1912, in each sub-division of the Presidency.

57. The total number of offences reported in 1912, including undetected cases and scrapings was 290 against 355, 295, 375, 474 and 724 in 1911, 1910, 1909, 1908 and 1907, respectively. The fall in detection has been gradual except in 1911 when on account of the abnormal dryness of the season a large number of cases of possession of spontaneous salt were discovered in the Chingleput and Tinnevely sub-divisions.

58. Excluding undetected cases and scrapings, the total number of cases reported during 1912 was 114, and of these, 95 were sent for trial and 84 were convicted. In one case, the offence was manufacture of contraband salt (other than saltpetre), 50 related to possession of contraband salt-earth, 4 to possession of earth-salt, 34 to possession of spontaneous or swamp salt, and the remaining 25 were connected with the manufacture of saltpetre, etc.

59. The contraband property dealt with under the Salt Act is shown below :—

Year.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Saltpetre.	Brine.
1912	MDS. S. T. 12 17 24½	MDS. S. T. 11 6 31½	MDS. S. T. 1 20 12	MDS. S. T. 12 4 53	MDS. S. T. 0 15 43	MDS. S. T. 0 10 40
1911	(a) 67 20 36	30 34 56½	2 9 49½	46 29 12½	0 2 20	5 4 52

(a) Includes 66 maunds of educed salt.

60. The general average duration of enquiries into cases held by Assistant Inspectors and Inspectors excluding exceptional cases was 7.75 days against 5.24 and 6.89 days in 1911 and 1910, respectively. Two circles accounted entirely for this increased average, viz., Bhavani and Udipi, but the delay in these circles was unavoidable.

61. The percentage of acquittals to the total number of cases disposed of by Magistrates during the year was 2.97 against .59 in the previous year, three cases being acquitted out of 101 disposed of against 1 out of 168.

Illegal arrests.

62. There were no cases of illegal arrest in 1912.

63. The amount sanctioned as rewards was Rs. 395 against Rs. 828-3-0 in the previous year. The decrease is due to the decrease in the number of cases and convictions.

Rewards.

64. There was one case of assault on officers of the department. This occurred in a village in Tada circle, but the Deputy Magistrate, Gudur, who enquired into the case, found that the assault was due to the conduct of certain salt peons who had provoked a quarrel with the villagers. It does not appear to have been very serious.

65. Appendix* N shows the results of the operations of the Salt Preventive force in the Pudukkottai State. Five cases were reported during the year against *nil* in the previous year. The retail price of salt ranged from 21.54 to 23.95 Madras seers per Rupee.

Salt preventive operations in the Pudukkottai State.
(* On page 43.)

CHAPTER VIII.—FISH-CURING.

66. At the end of the year 1911-1912 there were 132 fish-curing yards at work. During the year under review, the Allivalsa, Godarugunta, Neidavasal, Malliapattam, Pasipattam, Alandalai and Mukkur fish-curing yards were temporarily closed, the Nadupad yard which was temporarily closed in 1908 was permanently abolished and sanction was accorded to open a new yard south of the present Tanur yard. There were thus 126 fish-curing yards at the end of the year.

67. During the year the following concessions were granted :—

(1) Salt was issued to the Malabar Fisheries Company on payment of duty and cost price to cure fish in their factory at Tanur.

(2) Salt was issued to Kalmady Soma Merkalan at the reduced rate of As. 6-8 a maund to cure fish in his sardine oil and guano factory at Malpe ;

(3) Salt was issued to Messrs J. V. Alvares & Co. on payment of duty and cost price to cure fish in their factory at Manjeshwar.

In all these cases the applicants undertook to adopt improved methods of curing fish and their applications were supported by the Honorary Director of Fisheries.

68. The total weight of fish brought to the yards for curing was 1,477,670 maunds or 54,282 tons against 1,423,773 maunds or 52,302 tons in the previous year. The increase of 3.8 per cent. occurred chiefly in the Calicut sub-division and was due to the favourable character of the 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.†

69. The quantity of salt issued for every maund of fish varied from 7.72 lbs. to 16.37 lbs. and the average for the Presidency increased slightly from 11.78 lbs. to 11.96 lbs. The figures for 1911-12 and 1912-13 for the East and West Coasts are given below :—

	1911-1912.		1912-1913.	
	LBS.		LBS.	
East Coast	...	...	10.56	11.09
West Coast	...	...	12.05	12.13

70. The actual quantity of fish which left the yards cured and fit for consumption was 809,808 maunds and 25,187 maunds of salted fish were imported from places outside the Presidency. Out of the total quantity of 834,995 maunds, 258,924 maunds of cured fish were exported to places outside the Presidency, leaving a balance of 576,071 maunds for local consumption. The average value of a pound of fish exported was As. 1-6-6 against As. 1-7 in the previous year.

71. During the year 33,420 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 214,815 maunds. The total expenditure on the yards including the cost of salt and the charges incurred on account of buildings, establishments and contingencies amounted to

Financial results.

Rs. 1,45,161-9-0, while the receipts were Rs. 1,22,334-11-2. Prior to 1897-98, it was customary in calculating receipts and expenditure to exclude from the expenditure side, cost of establishments for gollahs on the West Coast and incidental expenses, interest on capital cost of gollahs and cost of upkeep of gollahs. Adopting this method of calculation, the loss to Government for the year works out to Rs. 22,826-13-10 and the progressive gain to Government since 1879-80 is reduced to Rs. 1,44,738-7-11. If, however, the amount spent on establishments for gollahs and on the storage of salt; the interest on the capital cost of gollahs and the cost of their upkeep are taken into account, the loss on the year's working is increased from Rs. 22,826-13-10 to Rs. 25,258-13-10.

72. 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 the curers conducted operations at night on payment of overtime fees.

CHAPTER IX.—MISCELLANEOUS.

73. During the year 6,886 heaps were stored, of which 19.22 per cent. were stored by Inspectors and Assistant Inspectors. Of heaps stored by Sub-Inspectors, 1.94 per cent. were tested by Inspectors and 7.43 per cent. by Assistant Inspectors, chiefly by checkweighment at time of sales. 7.56 per cent. of the total number of heaps were tested by Inspectors and Assistant Inspectors.

74. The number of factories for the manufacture of crude saltpetre rose from 1,074 in 1911-12 to 1,165 in 1912-13, but the number of refineries fell from 34 to 33.

75. The receipts on account of license fees were Rs. 3,390-8-0 against Rs. 2,808, and the expenditure which consists solely of the pay of the officers employed to supervise the refineries was Rs. 4,965-2-4 against Rs. 5,180-12-2 in the previous year.

76. 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.

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

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

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

80. As in previous years, the officers of the department have generally worked well.

BOARD OF REVENUE
(SEPARATE REVENUE),
Madras, 25th August 1913.

H. H. F. M. TYLER,
Secretary to the Commissioner
of Salt, Abkari and Separate Revenue.

(True Copy.)

J. W. GREATORREX,
Assistant Secretary.

APPENDIX A (*vide* paragraph 5).

STATEMENT showing the sanctioned strength of the establishment as it stood on 31st March 1913.

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 (d).		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 ..	154	133	81	96	819	..	17	43	166	324	1,349	..	15	981	145	181	4,399
Sanctioned during the year	..	..	1	2	20	..	1	4	..	..	..	..	..	1	4	3	71
Abolished during the year	..	..	..	2	33	..	..	..	..	1	7	..	..	3	..	81	571
Strength at the end of the year	(a) 154	133	82	96	806	..	18	47	166	323	1,342	..	15	929	149	103	3,899

	Subordinate Preventive and Tree-tax establishments—cont.			Fish-curing establishments (c).	Subordinate Distillery establishments.			Salt-petre amines—Petty officers.	Abkari establishments in Collectorates and Taluk offices.		Total strength.	Cost per annum.
	Temporary.											
	Clerks and shroffs.	Petty officers.	Peons.		Clerks.	Petty officers.	Peons.		Clerks.	Menials.		
19	20	21	22	23	24	25	26	27	28	29	30	
Strength at the beginning of the year ..	4	7	132	306	4	7	86	51	274	72	9,796	Rs. 19,07,326
Sanctioned during the year	..	..	10	..	..	..	..	..	..	..	117	27,636
Abolished during the year	..	..	..	..	..	..	..	..	..	..	698	83,766
Strength at the end of the year	4	7	142	306	4	7	86	51	274	72	9,915	18,51,206

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

APPENDIX B (*vide* paragraph 6).

STATEMENT showing the number of punishments imposed on the officers of the Salt and Abkari Department of and below the rank of Inspectors during 1912-1913.

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.	1912-1913 ..	196	..	1	..	..	..	1	51
	1911-1912 ..	194	..	..	..	..	..	..	..
Sub-Inspectors ..	1912-1913 ..	853	9	39	18	8	..	74	8.6
	1911-1912 ..	862	2	53	13	40	..	108	12.5
Clerks and Shroffs ..	1912-1913 ..	(a) 477	5	10	3	12	..	31	6.5
	1911-1912 ..	(a) 473	2	8	5	23	2	40	8.5
Menials ..	1912-1913 ..	(a) 7,343	100	49	156	954	847	2,106	28.6
	1911-1912 ..	(a) 7,921	101	55	193	1,176	828	2,353	29.7
Total ..	1912-1913 ..	(a) 8,869	114	99	178	974	847	2,212	24.9
	1911-1912 ..	(a) 9,450	105	116	211	1,239	830	2,501	26.5

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

APPENDIX C (vide paragraphs 15 and 16).
STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1912-13.

Sub-divisions.	RECEIVED DURING THE YEAR.										TOTAL IN HAND AND RECEIVED.					
	STOCK AT THE BEGINNING OF THE YEAR INCLUDING WASTAGE TO BE WRITTEN OFF.															
	Government.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weightment.	Miscellaneous.	Total.	Received from licensees.	Gain by weightment.	Miscellaneous.	Total.	Grand total, Government and Excise.			
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.	17.
Waltair ..	I. MDS. 486,482	I. MDS. 628,395	I. MDS. 1,014,878	I. MDS. (a) 1,337,544	I. MDS. 116	I. MDS. 18	I. MDS. (b) 161	I. MDS. 1,337,523	I. MDS. (c) 1,761,079	I. MDS. 13	I. MDS. 62	I. MDS. 1,761,154	I. MDS. 3,099,077	I. MDS. 1,824,405	I. MDS. 2,289,550	I. MDS. 4,113,955
Doanada ..	175,439	338,116	513,555	(d) 202,544	..	40	..	202,700	(f) 759,508	26	(b) 12	759,546	982,246	378,139	995,662	1,373,801
Manipaliam ..	142,989	263,314	406,303	3,228	..	..	..	3,226	(g) 354,923	4	..	354,927	358,153	146,215	618,241	764,456
Nellore ..	488,196	786,649	1,274,845	(h) 536,698	..	..	..	536,698	951,844	22	(b) 416	952,062	1,488,780	(i) 1,006,414	(j) 1,737,211	2,743,626
Chingleput ..	210,939	410,776	621,715	2,575,272	(i) 190	860	(k) 30,814	2,608,136	1,014,696	14	(b) 28	1,014,738	3,632,874	(l) 4,717,502	(m) 1,426,619	6,143,019
Cuddalore ..	248,723	381,620	630,343	10,005	..	..	..	10,008	667,678	26	(b) 28	667,732	677,732	(n) 382,501	(p) 1,025,480	1,308,081
Negapatam ..	176,215	460,268	636,483	181,734	..	13	..	181,747	659,882	426	(b) 370	680,678	842,425	(o) 358,710	(q) 1,120,158	1,478,908
Tinnevely ..	2,530	1,835,742	1,838,272	..	..	..	..	..	1,892,831	192	(b) 4,494	1,897,517	1,997,517	(r) 38,474	(s) 3,697,816	3,736,269
Total of the East Coast ..	3,809,943	4,902,881	8,712,824	4,848,224	306	931	30,975	4,880,436	8,062,241	723	5,410	8,068,374	12,948,810	8,762,503	12,909,181	21,661,634
Calcutta—Total of the West Coast ..	47,280	..	47,280	(o) 187,366	115	(p) 1,680	189,161	..	..	..	..	..	189,161	236,441	..	236,441
Total of the Presidency ..	3,857,223	4,902,881	8,760,104	4,848,224	187,672	1,046	32,655	5,069,597	8,062,241	723	5,410	8,068,374	13,137,971	8,988,944	12,909,181	21,898,075
Imports ..	..	..	..	..	..	..	..	..	..	..	..	..	(p) 1,786,302	..	..	1,786,202
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	3,960	..	..	3,960
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand total ..	3,857,223	4,902,881	8,760,104	4,848,224	187,672	1,046	32,655	5,069,597	8,062,241	723	5,410	8,068,374	14,876,133	8,988,944	12,909,181	23,638,237

(a) Includes 28,800 maunds manufactured during the season of 1912, but excludes 67,200 maunds manufactured during the season of 1912. (b) Undelivered salt on which duty was refunded.

(c) Includes 160 maunds of undelivered salt on which duty was refunded and one maund added to stock being the quantity found on the platform after sales.

(d) Includes 7,200 maunds manufactured during the season of 1913, but excludes 157,200 maunds manufactured during the season of 1912.

(e) Excludes 38,400 maunds manufactured during the season of 1913, but excludes 33,600 maunds manufactured during the season of 1912.

(f) Includes 12,000 maunds manufactured during the season of 1912.

(g) Excludes 42,000 maunds manufactured during the season of 1912.

(h) Includes 1,520 maunds purchased from the excise licensees for fish-curing purposes.

(i) Received from the Karambalam extension for supply to the Kadapakam fish-curing yard.

(j) Includes 30,813 maunds of undelivered salt on which duty was refunded and 1 maund added to stock being the quantity found in excess in a consignment of salt returned to the Vallur factory.

(k) Includes 168 maunds purchased from the excise licensees for fish-curing purposes.

(l) Excludes 788 maunds purchased from the excise licensees for fish-curing purposes.

(m) Includes 35,944 maunds do.

(n) Includes 3,869 maunds transported from the Madras Depot at the close of 1911-12 and excludes 4,516 maunds and 4,800 maunds received from Madras Depot and Tuticorin Circles, respectively, after 31st March 1913.

(o) Includes 360,638 maunds of duty-paid salt imported by rail from Bombay and Goa.

(p) Purchased for supply to the French authorities at Mahe.

APPENDIX C (vide paragraphs 15 and 16)—cont.

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1912-13—cont.

EXTENDED DURING THE YEAR.															BALANCE IN HAND INCLUDING WASTAGE TO BE WRITTEN OFF.		
Government.										Excise.			Total		Govern- ment.	Excise.	Total.
Home and inland consumption.	Fish- curing.	Sold to French Gover- nment.	Sent to other sub- divisions.	Miscel- laneous.	Wastage written off.	Total.	Home and inland consump- tion.	Export by sea.	Miscel- laneous.	Wastage written off.	Total.	Total expended Gover- nment and Excise.					
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33		
Waltair ..	I. MDS. (a) 1,006,681	I. MDS. 9,767	I. MDS. 116	I. MDS. 720	I. MDS. 53,506	I. MDS. 1,070,069	I. MDS. 1,479,012	I. MDS. 576,143	I. MDS. 6,000	I. MDS. 42	I. MDS. 56,973	I. MDS. 1,536,789	I. MDS. 2,606,858	I. MDS. 754,336	I. MDS. 752,761	I. MDS. 1,507,097	
Cocanada ..	.. 111,978	.. 5,301	.. ..	.. ..	.. 2,086	.. 120,085	.. 576,143	.. 266,580	.. 6,000	.. 42	.. 23,769	.. 606,954	.. 736,039	.. 258,054	.. 385,708	.. 647,762	
Manipaliam ..	.. 43,954	.. 508	.. ..	.. ..	.. 2,612	.. 46,974	.. 50,586	.. 963,045	.. ..	.. 248	.. 14,701	.. 301,529	.. 348,503	.. 99,241	.. 316,712	.. 415,963	
Nellore ..	.. 474,368	.. 2,731	.. ..	.. ..	.. 25,795	.. 502,882	.. 963,045	.. 963,045	.. ..	.. 20	.. 29,324	.. 992,369	.. 1,466,251	.. 503,532	.. 744,842	.. 1,248,374	
Chingleput ..	.. (f) 1,691,926	.. 3,757	.. (g) 165,214	.. (h) 34,843	.. 125,843	.. 2,021,583	.. 463,482	.. 556,614	.. ..	.. 188	.. 27,268	.. 490,720	.. 2,512,363	.. 2,606,992	.. 934,794	.. 3,530,716	
Cuddalore ..	.. (i) 9,348	.. 744	.. (k) 190	.. ..	.. 4,912	.. 76,750	.. 556,614	.. 556,614	.. ..	.. 138	.. 28,759	.. 580,511	.. 656,251	.. 206,851	.. 444,969	.. 651,920	
Negapatam ..	.. (j) 143,444	.. 3,395	.. ..	.. ..	.. 7,679	.. 154,518	.. 694,688	.. 694,688	.. ..	.. 1,466	.. 30,196	.. 726,360	.. 880,868	.. 204,282	.. 393,508	.. 598,040	
Tinnevely ..	.. ..	.. 6,701	.. ..	.. ..	.. 161	.. 34,462	.. 1,806,225	.. 1,806,225	.. ..	.. 1,667	.. 48,414	.. 1,963,406	.. 1,997,868	.. 4,612	.. 1,733,809	.. 1,737,921	
Total of the East Coast ..	3,481,687	32,904	193,120	61,676	34,843	222,093	4,026,323	6,825,739	(p) 113,100	4,385	254,404	7,197,638	11,223,951	4,726,180	5,711,503	10,437,683	
Calcutta—Total of the West Coast ..	..	181,911	..	2,324	(n) 28	887	185,150	..	..	..	..	..	185,150	51,291	..	51,291	
Total of the Presi- dency ..	3,481,687	214,815	193,120	64,000	34,871	222,980	4,211,473	6,825,739	113,100	4,385	254,404	7,197,638	11,409,101	4,777,471	6,711,503	10,488,974	
Imports—	..	..	..	..	..	..	..	..	..	..	..	..	(q) 1,736,202	..	..	..	
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	3,960	..	..	..	
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Grand Total ..	3,481,687	214,815	193,120	64,000	34,871	222,980	4,211,473	6,825,739	113,100	4,385	254,404	7,197,638	13,149,263	4,777,471	5,711,503	10,488,974	

(a) Includes 198 maunds supplied to the Jail Department.

(b) Destroyed under section 29 of the Salt Act.

(c) Includes 820 maunds supplied to the Jail Department.

(d) Includes 26,617 maunds exported to Calcutta, 3,696 maunds issued duty-free to the Buckingham Mills Company and 2,800 maunds to Messrs. Chambers & Co., for use in their chemical works at Ranipet and 4 maunds to the Piscicultural Expert to the Government of Madras.

(e) Includes 60 maunds supplied to the Jail Department.

(f) Issued from the Karambalam extension to the Kadapakam fish-curing yard in the Chingleput sub-division.

(g) Issued to the Superintendent, Government Fisheries, Tanur, for experimental purposes.

(h) Includes 360,638 maunds of duty-paid salt imported by rail from Bombay and Goa.

(i) Includes 6,000 maunds exported from the Jagannathpur factory to Calcutta and 107,100 maunds from the factories of the Tuticorin Circle to the Straits Settlements.

(j) Includes 198 maunds supplied to the Jail Department.

(k) Destroyed under section 29 of the Salt Act.

(l) Includes 820 maunds supplied to the Jail Department.

(m) Includes 26,617 maunds exported to Calcutta, 3,696 maunds issued duty-free to the Buckingham Mills Company and 2,800 maunds to Messrs. Chambers & Co., for use in their chemical works at Ranipet and 4 maunds to the Piscicultural Expert to the Government of Madras.

(n) Includes 60 maunds supplied to the Jail Department.

(o) Issued from the Karambalam extension to the Kadapakam fish-curing yard in the Chingleput sub-division.

(p) Issued to the Superintendent, Government Fisheries, Tanur, for experimental purposes.

(q) Includes 360,638 maunds of duty-paid salt imported by rail from Bombay and Goa.

(r) Includes 6,000 maunds exported from the Jagannathpur factory to Calcutta and 107,100 maunds from the factories of the Tuticorin Circle to the Straits Settlements.

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APPENDIX D (~~see~~ paragraphs 17 and 18).

STATEMENT showing duty-paid and duty-bearing salt imported by sea and by land in the Madras Presidency in 1912-1913.

Sub-Division.	Port or district of import.		AS PER MANIFESTS FROM		Total as per manifests.	WASTAGE DISCOVERED.		Actual quantity imported.
			Ports in the Bombay Presidency.	Other countries.		Quantity.	Centage.	
1	2		3	4	5	6	7	8
Duty-paid imports (by sea).								
			L. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Cocanada ..	Cocanada ..	.. ..	162	(a) 10	171	..	..	171
Chingleput ..	Madras ..	.. ..	12	..	12	..	..	12
Cuddalore ..	Cuddalore ..	.. ..	19	..	19	..	..	19
Negapatam ..	Negapatam ..	.. ..	57	(b) 4	61	..	..	61
Tinnevely ..	Tuticorin ..	.. ..						
Calicut ..	Bairdur	(South Canara district).	11,978	..	11,978	65	54	11,913
	Coondapoor	(do.) ..	35,585	..	35,585	289	81	35,246
	Hangarkotta	(do.) ..	52,786	..	52,786	372	70	52,414
	Malpe	(do.) ..	27,571	..	27,571	849	3.08	26,722
	Mulki	(do.) ..	21,266	..	21,266	210	.99	21,076
	Mangalore	(do.) ..	175,241	..	175,241	1,814	1.04	173,427
	Cannanore (Malabar district)	.. ..	121,792	..	121,792	3,236	2.66	118,556
	Tellicherry	(do.) ..	104,026	..	104,026	1,737	1.67	102,289
	Badagara	(do.) ..	67,982	..	67,982	1,017	1.49	66,965
	Quilandi	(do.) ..	14,756	..	14,766	135	.91	14,621
	Calicut	(do.) ..	387,915	..	387,915	4,053	1.04	383,862
	Ponnani	(do.) ..	369,883	..	369,883	5,214	1.41	364,669
	Ponnani	(do.) ..	3,577	..	3,577	46	1.28	3,531
	Cochin	(do.) ..						
		Total ..		1,394,328	..	1,394,328	19,037	1.87	1,375,291
	Total duty-paid ..	.. ..	1,394,578	23	1,394,601	19,037	1.87	(d) 1,375,564
Duty-paid imports (by rail).								
	Duty-paid imports from Bombay and Goa.	.. ..	..	..	..	..	..	860,638
Duty-bearing imports (by sea).								
Waltair ..	Vizagapatam ..	.. ..	..	19	19	..	..	19
Cocanada ..	Cocanada ..	.. ..	..	2	2	..	..	2
Chingleput ..	Madras ..	.. ..	..	3,816	3,816	..	..	3,816
Negapatam ..	Negapatam ..	.. ..	..	3	3	..	..	3
Tinnevely ..	Tuticorin ..	.. ..	..	54	54	..	..	54
	Mangalore	(South Canara district).	..	17	17	..	..	17
Calicut ..	Tellicherry	(Malabar district) ..	..	9	9	..	..	9
	Calicut	(do.) ..	..	10	10	..	..	10
	Cochin	(do.) ..	..	30	30	..	..	30
		Total ..		..	(e) 3,960	3,960	..	..	(d) 3,960
	Grand Total ..	.. ..	1,394,578	3,983	1,398,561	19,037	..	1,740,162

(a) Imported from Calcutta.
(a) Includes 3,890 maunds from the United Kingdom, 53 maunds from Victoria, 4 maunds from Ceylon and 13 maunds from other sources.
(a) Includes } 2,299 maunds being the excess found in consignments of duty-paid salt imported from Bombay
(a) Excludes } and on which duty was collected in this Presidency.

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.		
		L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	L. Mds.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	
Walair.	1. Naupada	RS. A. P.				650,724	1,01,938 8 6	162,336	31,187 6 10		RS. A. P.	
	2. Kuppili			64	4 8 0			240	52 8 0	61,055	17,197 13 10	
	3. Konada							8,984	2,067 14 10	63,772	17,191 2 6	
	4. Bimlipatam ..							528	121 13 0	84,474	22,423 7 4	
	5. Karasa			2,412	225 9 8	46,396	6,573 4 8	271,169	53,745 0 2	23,834	5,977 8 0	
	6. Balacheruvu ..			5,366	407 3 0	41,616	6,253 4 4	44,184	8,909 12 4			
	Total			7,832	637 4 8	738,736	1,14,765 1 4	487,441	96,085 7 2	233,135	62,789 15 8	
Cocanada.	7. Penugudururu ..							339,997	63,749 7 0			
	8. Jagannakpur ..					17,174	2,951 12 6	129,286	25,072 1 0	8,680	2,170 0 0	
	9. Mogalturru ..									81,006	20,251 8 0	
	Total					17,174	2,951 12 6	469,283	88,821 8 0	89,686	22,421 8 0	
Masulipatam.	10. Manginapudi ..					22,044	3,023 0 0	102,266	19,174 14 0	27,922	7,780 14 0	
	11. Nizampatam ..					850	132 13 0	133,498	28,210 8 10			
	Total					22,894	3,155 13 0	235,764	47,385 6 10	27,922	7,780 14 0	
Sellore.	12. Kannuparti ..			454	42 9 0	48,393	7,505 4 7					
	13. Pakala	200	8 5 4			208,655	33,212 7 9	41,266	7,935 8 0	11,176	2,794 0 0	
	14. Iskapalle ..			130	10 13 4	59,876	9,139 0 0	28,058	5,260 14 0			
	15. Krishnapatnam.					405,476	54,553 4 8					
	16. Tada					17,199	2,654 15 0	142,262	27,229 6 6			
	Total	200	8 5 4	584	53 6 4	739,499	1,07,065 0 0	211,586	40,425 12 6	11,176	2,794 0 0	
Chingleput.	17. Covelong			7,550	771 8 0	113,300	16,293 2 6	91,834	17,218 14 0	1,260	315 0 0	
	18. Cheyur			959	38 15 4			62,214	10,726 7 6	59,982	15,682 1 4	
	19. Chunnampet ..			1,136	130 2 8	83,366	13,750 4 3	51,728	9,987 12 6	112	29 2 0	
	Total			9,636	1,000 10 0	196,666	30,043 6 9	195,776	37,913 2 0	61,354	15,926 3 4	
Ouddalore.	20. Merkanam			348	36 7 4	272,684	41,155 5 8	19,474	3,663 5 0			
	21. Cuddalore ..					1,775	250 0 6	16,568	3,624 4 0	8,410	2,132 12 0	
	22. Manambadi ..									400	118 12 0	
	23. Neidavasal ..			396	36 11 0	1,228	177 11 0	8,452	1,808 9 0	82,976	20,845 15 0	
	24. Kadaikadu ..					1,236	169 11 0	9,858	1,954 10 0	4,400	1,100 0 0	
	25. Tranquebar ..					126	19 11 0	732	148 9 0	35,562	8,957 14 0	
	Total			744	73 2 4	277,062	41,772 7 2	55,064	11,199 5 0	131,738	33,155 5 0	
Negapatam.	26. Negapatam											
	27. Vedaranniyam.					122,980	18,762 14 0			230,066	57,616 8 0	
	28. Thambikkanalla- vankottai ..											
	29. Adirampatnam.							143,812	29,915 14 0			
	30. Theethandatha- nam							72,048	13,539 0 0			
	31. Vattanam			296	27 12 0	47,912	7,915 12 6	27,879	5,254 14 0			
	Total			8,962	893 1 2	205,082	31,555 10 2	250,578	49,983 11 6	230,066	57,616 8 0	
Tinnevely.	32. Morekolam					522	65 4 0	15,204	2,863 15 0	8,568	2,142 0 0	
	33. Maturagundapa- tatum											
	34. Arasadi					1,122	142 3 0	61,578	11,585 15 0	6,874	1,721 1 0	
	35. Karapad			7,670	719 1 0	120,588	17,472 13 0	26,314	5,063 13 0	1,488	372 0 0	
	36. Levingepuram.			8,610	694 3 0	29,620	3,933 15 0	20,714	3,936 0 0	1,944	486 0 0	
	37. Sevandakulam..	8 0 6 0	16,098	1,431 11 0	60,663	8,459 4 0	79,060	15,549 15 6	75,540	19,882 1 6		
	38. Sevandakulam	620 19 6 0	34,015	2,508 6 6	133,060	19,211 0 6	169,394	33,083 0 0	47,198	11,852 0 6		
	39. Extension	762 23 13 0	3,776	777 8 4	36,676	4,943 5 0	9,336	1,786 2 6				
	40. Kayalpatnam ..		558	55 3 6	109,463	13,760 0 0	102,960	19,305 0 0	312	87 12 0		
	41. Extension											
	42. Arumuganeri ..			744	81 6 0	65,606	8,245 2 10	10,940	2,051 4 0			
	43. Keranur			744	81 6 0	212,612	26,569 13 0	75,148	14,060 4 0			
	44. Kulesakarapat- nam			2,278	249 2 6	154,957	19,444 1 0	43,464	8,149 8 0			
	44. Kuttanguli							2,040	414 6 0	20,310	5,335 10 0	
	Total										12,579	3,536 12 6
	Grand Total ..		1,390 43 9 0	79,493	6,897 15 10	924,789	1,22,246 13 4	616,162	117,869 8 0	174,813	44,895 5 6	

(vide paragraph 27).

Presidency of Madras and the wholesale prices realized for it by licensees in 1912-1913.

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, 1912-1913.	Average, 1911-1912.	Serial number.
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	27
Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	A. P.	A. P.	
2,152	672 8 0	..	..	..	..	..	..	..	..	813,060	133,125 15 4 2 7 4	2 11 4	1	1
8,276	2,639 10 8	..	..	..	..	..	..	..	..	63,501	17,927 5 10 4 4 2	4 9 8	2	2
1,318	412 10 0	..	..	..	..	..	..	..	..	81,032	21,898 12 0 4 3 8	4 7 8	3	3
72	22 8 0	30	11 4 0	..	..	20	10 0 0	..	..	86,390	22,967 14 4 4 3 0	4 11 1	4	4
..	..	..	..	..	..	..	..	..	..	343,933	66,566 2 6 3 1 1	3 4 2	5	5
..	..	..	..	..	..	..	..	..	..	91,166	15,570 3 8 2 8 7	3 4 0	6	6
11,818	3,747 4 8	30	11 4 0	..	..	20	10 0 0	..	..	1,479,012	2,78,046 5 5 3 0 0	3 5 2	7	7
..	..	..	..	..	..	..	..	..	..	339,997	63,749 7 0 3 0 0	3 0 0	8	8
..	..	..	..	..	..	..	..	..	..	156,140	30,193 13 6 3 1 3	3 7 1	9	9
..	..	..	..	..	..	..	..	..	..	81,006	20,251 8 0 4 0 0	3 11 9	10	10
..	..	..	..	..	..	..	..	..	..	576,143	1,14,194 12 6 3 2 1	3 3 0	11	11
..	..	..	..	..	..	..	..	..	..	152,232	29,978 12 0 3 1 8	2 10 0	12	12
..	..	..	..	..	..	..	..	..	..	134,348	28,343 5 10 3 4 5	3 7 5	13	13
..	..	..	..	..	..	..	..	..	..	286,580	58,322 1 10 3 3 1	3 1 7	14	14
..	..	..	..	..	..	..	..	..	..	48,847	7,547 13 7 2 5 6	2 5 8	15	15
..	..	..	..	..	..	..	..	..	..	261,197	48,950 5 1 2 8 3	3 0 8	16	16
..	..	..	..	..	..	..	..	..	..	88,064	14,410 11 4 2 7 4	2 7 0	17	17
..	..	..	..	..	..	..	..	..	..	405,476	54,558 4 8 2 1 8	2 2 9	18	18
..	..	..	..	..	..	..	..	..	..	169,461	29,884 5 6 2 11 9	3 3 0	19	19
..	..	..	..	..	..	..	..	..	..	963,045	1,50,346 8 2 2 5 9	2 8 3	20	20
..	..	..	..	..	..	..	..	..	..	213,944	34,598 8 6 2 7 0	2 5 9	21	21
..	..	..	..	..	..	..	..	..	..	118,146	26,407 8 2 3 8 8	3 11 5	22	22
..	..	..	..	..	..	..	..	..	..	136,342	23,877 5 5 2 9 6	3 3 0	23	23
..	..	..	..	..	..	..	..	..	..	463,432	84,883 6 1 2 11 1	3 0 8	24	24
..	..	..	..	..	..	..	..	..	..	292,506	44,855 2 0 2 5 4	2 8 1	25	25

APPENDIX F (*vide* paragraph 28).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1912-13.

Government factories and extensions.	Year.	Maximum.	Minimum.	Average.
1	2	3	4	5
Ganjām	1912-1913	RS. A. P. 0 3 0	RS. A. P. 0 3 0	RS. A. P. 0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Surla	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Calingapatam	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Karasa	1912-1913	(c) 0 3 9	0 2 3	0 2 6-09
	1911-1912	0 3 0	0 3 0	0 3 0-0
Polavaram	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Penugudura	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Pandura	1912-1913	0 2 0	(f) 0 1 0	0 1 11-7
	1911-1912	0 2 0	0 2 0	0 2 0-0
Chinna Ganjām	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Kanuparti	1912-1913	(b) 0 2 6	0 2 6	0 2 6-0
	1911-1912	0 2 6	0 2 6	0 2 6-0
Krishnapatnam	1912-1913	(a) 0 2 0	0 2 0	0 2 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Madras Depot	1912-1913	(c) 0 4 4	0 3 0	0 3 0-0
	1911-1912	0 4 5	0 3 0	0 3 0-1
Karambalam	1912-1913	(d) 0 2 6	0 2 6	0 2 6-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Kudikkadu	1912-1913	(e) 0 4 6	0 4 1	0 4 2-2
	1911-1912	0 7 0	0 4 1	0 4 5-3
Adirampatnam	1912-1913	(e) 0 3 4	0 3 0	0 3 0-2
	1911-1912	0 3 6	0 3 0	0 3 0-3
Kattumavadi	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0
Manakkudi	1912-1913	0 3 0	0 3 0	0 3 0-0
	1911-1912	0 3 0	0 3 0	0 3 0-0

- (a) Price charged with reference to G.O. Mis. No. 3350, Revenue, dated 5th November 1912.
 (b) Price charged with reference to G.O. No. 891, Revenue, dated 18th September 1906.
 (c) Price realized at the auction sale for the salt manufactured in the experimental pans.
 (d) Price charged with reference to G.O. Mis. No. 3165, Revenue, dated 18th October 1912.
 (e) Price realized at the auction sale ordered in G.O. No. 949, Revenue, dated 29th September 1905.
 (f) Price charged with reference to G.O. Mis. No. 3457, Revenue, dated 16th November 1912.

APPENDIX G (*vide* paragraph 29).

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 1912-1913.

Districts.	1910-1911.	1911-1912.	1912-1913.
1	2	3	4
1. Ganjām	28-7	29-1	29-0
2. Vizagapatam	20-6	20-7	20-0
3. Godavari	24-0	24-0	24-0
4. Kistna	27-0	27-0	27-0
5. Guntūr	25-5	25-5	24-6
6. Kurnool	16-9	16-8	16-2
7. Bellary	17-4	17-9	17-4
8. Anantapur	19-4	19-3	19-5
9. Cuddapah	21-7	21-1	21-1
10. Nellore	25-9	26-2	26-2
11. Madras	28-4	27-8	26-9
12. Chingleput	26-7	26-0	26-0
13. South Arcot	22-9	23-5	22-5
14. Chittoor	..	23-5	23-3
15. North Arcot	23-5	24-2	23-1
16. Salem	15-4	17-2	16-0
17. Coimbatore	19-5	18-8	19-2
18. Trichinopoly	21-7	20-9	22-9
19. Tanjore { N.	23-7	23-5	23-9
{ V.	24-1	23-8	23-3
20. Madura	23-7	23-8	23-8
21. Tinnevely	28-3	28-0	26-0
22. The Nilgiris	15-7	15-9	16-1
23. Malabar	18-9	19-3	19-5
24. South Canara	20-8	20-6	20-1

- * The prices prevailing at Berhampur are given with reference to G.O. No. 522, Revenue, dated 11th June 1902.
 N. = Negapatam salt. V. = Vedaranniyam salt.

APPENDIX H—PART I (vide paragraph 33).
Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1912-1913

Districts assigned to	DISTRICTS SENT FROM																	
	Ganjam.	Vizagapatnam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Rannad.	Tinnevely.	Malabar.	South Canara.	Goa territory.	Bombay Presidency.	Cuddapah.	Kurnool.	Bellary.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Ganjam	43,266	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatnam	46,712	218,691	41	2	..	..	32	..	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	40,286	2,148	20,983	39,653	174	..	..	..	..	..	..	..	..	..	196	..
Kistna	..	..	374	14,367	69,688	8,500	73	..	..	..	..	..	..	5,876	390	..	..	..
Guntur	..	..	405	10,378	104,272	15,359	3	..	..	..	..	..	..	9,266	..	..	197	..
Nellore	..	..	..	5,352	1,672	26,738	11	..	..	..	..	..	..	394	..	..	..	..
Cuddapah	..	..	..	..	380	149,416	82,678	..	..	..	..	..	..	3,975	81,098	672	10	..
Kurnool	..	..	100	876	180	101,131	28	..	..	..	..	..	..	8,643	169,136	190	2,661	280
Bellary and Anantapur	..	..	40	..	880	97,010	50,263	..	..	..	..	..	..	4,336	18	..	18	6,356
Chingleput and Madras	..	..	2	5	378	101	23,665	..	..	..	..	..	..	4	..	..	..	..
North Arcot and Chittoor	..	..	..	..	80	36,714	535,096	4,160	11,664	..	1,900	4,564	1,261	..	99,131	..	..	..
South Arcot	..	..	..	..	..	..	218,580	166,486	38,228	..	26,030	197,493	..	..	..	..	..	..
Salon	..	..	..	..	..	..	363,543	384	..	..	..	..	..	..	..	..	..	..
Coimbatore including Nilgiris.	..	..	..	..	..	..	226,928	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	48	218,657	..	82,840	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	190	105,294	308	336,300	..	..	..	..	..	..	..
Madura and Rannad	..	..	..	..	..	..	..	..	544	3,907	750,500	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	132,316	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	2,694	..	..	..	235,751	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	667	4	..	..	11,363	26,050	..	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	39,860	36,927	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	998,932	634	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	87,288	61,754	53,582	131	..	..	..	..	..	..	70,943	544,376	..	..	54
Bombay Presidency	..	..	..	..	..	..	102,091	..	..	..	..	..	..	..	..	..	6	26
Bengal	27,146	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1,154,406	256,163	41,248	120,886	260,167	521,193	1,666,637	171,262	367,387	4,115	1,330,386	449,181	26,301	98,626	877,330	1,306	3,078	7,413

APPENDIX H—PART I (vide paragraph 33)—cont.
Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1912-1913—cont.

Districts assigned to	DISTRICTS SENT FROM—cont.										DEDUCT SALT TRANSMITTED.			Balance of rail- borne salt that re- mained for con- sumption within the district (Average for the three years ending 1911-12).	
	Amun- tapur.	North Arcot and Chittoor.	Salem.	Coimbatore including Nilgiris.	Trichi- nopoly.	Travan- coore.	Mysore Province.	Nizam's Dominions.	Central Prov- ince.	Bengal.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of salt remain- ing for con- sumption within the district.	Balance of rail- borne salt that re- mained for con- sumption within the district (Average for the three years ending 1911-12).
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Ganjam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatnam	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary and Anantapur	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salon	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore including Nilgiris.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura and Ramanad	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Mysore Province	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bengal	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	3,022	29,014	381	464	6,638	15,662	29,043	288	..	488	7,441,880	7,263	89,429	7,346,188	6,914,527

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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.	Visagapatam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Rannad.	Tinnevely.	Bombay Presidency Goa, etc.	Mysore Province.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ganjam	L. MDS. 521,319	L. MDS. 4,835	L. MDS. 41	L. MDS. 2	L. MDS. 30,983	L. MDS. 32,553	L. MDS. 82	L. MDS. 19	L. MDS. 19	L. MDS. 19	L. MDS. 19	L. MDS. 19	L. MDS. 19
Visagapatam	96,214	746,466	437,609	10,706	90,983	32,553	174	12	12	12	12	12	12
Godavari		30,020	67,810	166,823	175,894	18,400	73	5,875	5,875	5,875	5,875	5,875	5,875
Kistna			405	10,378	398,361	15,369	11	9,646	9,646	9,646	9,646	9,646	9,646
Guntur				6,352	1,372	416,162	542,484	4,009	4,009	4,009	4,009	4,009	4,009
Nellore				5	375	1,592	234,012	12	12	12	12	12	12
Chingleput and Madras								407,316	11,684	82,840	82,840	82,840	82,840
South Arcot								48	618,678	275,578	1,006,149	115	115
Tanjore								4	544	8,010	250,538	330,947	330,947
Madura and Rannad												841,112	841,112
Tinnevely												166,472	166,472
Maabar												84,941	84,941
Bellary and Anantapur												3,975	3,975
Cuddapah												84,941	84,941
Kurnool												103,685	103,685
North Arcot and Chittoor												198,744	198,744
Salem													
Coimbatore including the Nilgiris													
Trichinopoly including Pudukkottai													
Travancore													
Central Provinces													
Orissa including the Tributary Mahals													
Nizam's Dominions													
Mysore and Coorg													
Bombay Presidency													
Bengal													
Total	1,768,519	818,882	505,407	271,410	655,465	922,066	2,155,368	412,092	807,906	286,574	1,703,747	2,355,480	32

Nellore to Cuddapah.—The Railway figures are 149,415 maunds; to these are added 10,018 maunds declared for Cuddapah from the Iskapalle factory. *Chingleput and Madras to North Arcot and Chittoor.*—The Railway figures are 535,936 maunds; to these are added 15,998 and 5,562 maunds declared for North Arcot and Chittoor from the Chunnampet and Cheyur factories, respectively. *Tanjore to Trichinopoly including Pudukkottai.*—The quantity entered in this statement is arrived at by adding together the actual rail-borne consignments from Negratam 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. *Madura and Rannad to Trichinopoly including Pudukkottai.*—The Railway figures are 208 maunds; to these are added 3,534 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—cont.	DISTRICTS IN OR FROM WHICH SALT WAS SOLD OR SENT—cont.										1911-1912.		
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	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 within the district.	Quantity available for consumption per head within the district.	Resulting consumption per head of the population.
15	16	17	18	19	20	21	22	23	24	25	26	27	28
Ganjam	L. MDS. 521,319	L. MDS. 4,835	L. MDS. 41	L. MDS. 2	L. MDS. 30,983	L. MDS. 32,553	L. MDS. 82	L. MDS. 19	L. MDS. 19	L. MDS. 19	L. MDS. 19	L. MDS. 19	L. MDS. 19
Visagapatam	96,214	746,466	437,609	10,706	90,983	32,553	174	12	12	12	12	12	12
Godavari													
Kistna													
Guntur													
Nellore													
Chingleput and Madras													
South Arcot													
Tanjore													
Madura and Rannad													
Tinnevely													
Maabar													
Bellary and Anantapur													
Cuddapah													
Kurnool													
North Arcot and Chittoor													
Salem													
Coimbatore including the Nilgiris													
Trichinopoly including Pudukkottai													
Travancore													
Central Provinces													
Orissa including the Tributary Mahals													
Nizam's Dominions													
Mysore and Coorg													
Bombay Presidency													
Bengal													
Total	10,435	2,504	3,078	29,014	381	464	6,568	12,715,352	52,445	12,662,906	12,377,795	12,377,795	12,377,795

* 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 1912-1913.

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
Waltair ..	Rs. 9,95,339	Rs. 1,86,790	..	Rs. 6,090	Rs. 26	Rs. 14,49,408	Rs. 26,660	Rs. 26,64,313
Cocanada ..	89,056	20,996	100	3,313	2	6,13,707	8,147	7,35,321
Masulipatam ..	6,432	5,806	..	192	..	2,95,611	3,677	3,11,718
Nellore ..	5,15,457	87,391	..	1,266	..	8,99,338	9,070	15,12,522
Chingleput ..	16,97,615	3,19,618	..	1,444	3,853	4,37,285	26,654	24,86,469
Cuddalore ..	3,886	2,005	9,930	377	..	5,55,658	13,527	5,85,383
Arcot ..	..	..	..	..	..	..	432	432
Bellary ..	..	..	..	..	..	..	323	323
Negapatam ..	94,386	26,898	..	1,661	3	7,19,935	14,565	8,57,448
Tinnevely ..	52	..	..	3,384	149	17,80,246	20,051	18,03,882
Trichinopoly ..	..	..	..	..	..	..	3,738	3,738
Calicut ..	250	..	..	1,04,607	2,347	..	4,665	1,11,869
Commissioner ..	..	..	..	..	..	..	227	227
Total ..	1912-1913.. 34,02,473	6,49,504	10,030	1,22,334	6,380	67,51,188	1,31,736	1,10,73,645
	1911-1912.. 34,31,702	6,85,497	13,065	1,15,130	6,384	63,53,689	1,43,327	1,07,48,794

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

STATEMENT showing particulars of cash and credit collections during the year 1912-1913.

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
1	2	3	4	5	6
Total sales of salt ..	3,508,304	35,08,304	6,49,504	1. MDS. 6,831,739	Rs. 65,21,739
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,389,001	33,89,001	..	5,998,971	59,98,971
Balance, Cash sales ..	119,303	1,19,303	6,49,504	832,768	8,32,768
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,283,170	32,83,170	..	5,918,420	59,18,420
Total collections ..	3,402,473	34,02,473	6,49,504	6,751,188	67,51,188

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

STATEMENT showing the quantity and value of salt issued on credit in each sub-division during 1912-1913.

Sub-division.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		1. MDS.	Rs.
Waltair ..	Government ..	975,394	9,75,394
	Excise ..	1,381,360	13,81,360
Cocanada ..	Government ..	89,810	89,810
	Excise ..	543,806	5,43,806
Masulipatam ..	Government ..	37,522	37,522
	Excise ..	255,452	2,55,452
Nellore ..	Government ..	465,298	4,65,298
	Excise ..	820,735	8,20,735
Chingleput ..	Government ..	1,706,151	17,06,151
	Excise ..	387,310	3,87,310
Cuddalore ..	Government ..	6,270	6,270
	Excise ..	365,548	3,65,548
Negapatam ..	Government ..	108,556	1,08,556
	Excise ..	559,944	5,59,944
Tinnevely ..	Government ..	1,684,326	16,84,326
	Excise ..	..	..
Total ..	Government ..	3,389,001	33,89,001
	Excise ..	5,998,971	59,98,971
	Grand Total ..	9,387,972	93,87,972

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

COMPARATIVE statement showing the net revenue of the Presidency.

Year.	REVENUE REALIZED IN								Total.
	Madras.	Bombay.		Goa on exports by rail.	Orissa on exports by rail.				
		On exports by sea.	On exports by rail.						
1	2	3	4	5	6	7	8	9	
	RS.	RS.	RS.	RS.	RS.		RS.		
1911-1912 ..	1,07,46,794	(a) 13,82,781	3,45,301	30,964	..		1,25,07,840		
1912-1913 ..	1,10,73,645	(b) 13,75,564	3,32,955	27,688	..		1,28,09,847		

Year.	DEDUCT DUTY ON EXPORTS TO								Net results.
	Calcutta, Orissa, Rangoon, etc., by sea.	Orissa and Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Travancore by rail.	Total deductions.	
	8	9	10	11	12	13	14	15	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1911-1912 ..	..	9,75,589	89,461	1,82,992	58,554	625	..	13,05,221	1,12,02,619
1912-1913 ..	32,617	10,26,712	1,03,623	2,03,278	76,267	363	..	14,42,860	1,13,66,987

(a) Includes duty on 104 maunds exported from Calcutta and on 5 maunds from Rangoon.

(b) Includes duty on 19 maunds exported from Calcutta and on 4 maunds from Rangoon.

APPENDIX J (*vide* paragraph 43).

STATEMENT of Expenditure in the Salt and Abkari Department, Madras Presidency, during the year 1912-1913.

Office.	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant 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
Walair Sub-Division	..	..	..	7,468 14 6	630 5 4	20,941 11 7	24,714 6 1	39,865 4 5	609 14 0	1,065 6 6
Coarada	..	..	..	9,948 10 5	694 2 1	16,169 10 10	17,114 9 3	38,812 15 8	91 0 0	2,307 14 1
Maunipatan	..	..	..	6,761 0 9	600 0 0	13,931 3 5	14,771 9 11	24,046 5 8	724 2 0	3 9 10
Nellore	..	..	..	6,650 9 4	1 13 11	13,650 0 0	14,112 13 7	26,433 8 3	378 2 4	0 7 6
Chingleput	..	..	..	6,971 10 8	1,010 4 1	18,536 7 5	19,272 7 1	30,680 14 6	268 2 0	2,698 13 1
Cuddalore	..	..	..	6,684 11 8	633 10 7	15,296 8 8	12,046 12 10	24,853 0 8	500 12 0	..
Arcot	..	..	..	11,403 9 0	540 0 0	27,553 15 0	8,282 6 7	46,815 11 5	1,195 1 5	17 2 0
Bellary	..	..	..	8,070 3 9	540 0 0	27,091 9 5	3,457 5 3	39,389 10 6	666 9 0	..
Negapatam	..	..	..	9,963 3 9	20 9 7	15,959 9 0	18,083 2 3	26,325 15 0	413 2 3	376 14 9
Timorelly	..	..	..	7,590 0 0	20,934 1 4	20,934 1 4	23,185 7 1	35,267 15 0	474 6 0	403 10 2
Trichinopoly	..	..	..	11,298 11 4	883 2 10	30,161 4 3	8,949 13 3	45,167 15 5	1,142 5 3	2,652 8 11
Golant	..	..	..	7,620 0 0	713 14 5	21,394 9 1	19,302 0 8	57,573 1 0	598 2 0	1,427 9 0
Board's office	39,938 5 9	20,354 9 1	..	8,745 0 0	1,121 8 0	10,400 0 0	1,566 13 6	1,627 11 6	2,932 6 10	..
Deputy Commissioner, Northern Division	..	..	14,584 8 3	..	55 0 0	..	..	..	911 9 0	..
Deputy Commissioner, Central Division	..	..	12,803 2 8	..	..	..	..	..	768 10 5	..
Deputy Commissioner, Southern Division	..	..	14,440 0 0	..	..	..	..	..	825 0 0	..
Deputy Commissioner, Abkari	..	..	15,600 0 0	..	..	6,520 0 0	12,670 5 8	6,734 4 7	975 0 0	900 0 0
Northern Distillery Circle	..	..	..	..	..	4,750 0 0	7,286 8 0	9,753 0 0	..	1,464 13 11
Southern "	..	..	..	..	..	3,850 0 0	..	1,240 0 0	..	1,102 6 9
Excise Inspector for Railways	..	..	..	..	..	..	..	..	..	..
Total ..	39,939 5 9	20,354 9 1	157,427 10 11	1,07,906 1 5	7,433 6 10	2,56,140 10 0	2,06,206 9 0	4,56,035 1 9	13,505 4 6	14,319 4 6

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

Office—cont.	ESTABLISHMENT OF THE OFFICE OF THE COMMISSIONER, DEPUTY AND ASSISTANT COMMISSIONERS.			CIGARS, FACTORY, ETC., ESTABLISHMENT.					TEMPORARY ESTABLISHMENT.	
	Clerks.		Servants.	Clerks.	Servants.	Saltpetre amtna.	Subordinate fish-curing establishment.	Boat establishment.	Inspectors, Assistant Inspectors and Sub-Inspectors.	Clerks, menials, etc.
	12	13								
		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.
Walker Sub-Division ..	2,757 8 5	576 0 0	17,256 10 2	52,399 1 10	..	6,090 9 4	509 12 11	5,325 14 10	..	..
Coacanda ..	2,494 3 8	576 0 0	12,376 1 8	38,422 3 10	..	1,803 8 6	237 13 5	2,144 10 3	..	..
Matamoras ..	2,405 16 0	466 11 10	11,440 8 6	38,436 0 5	509 5 10	..	304 6 1	1,361 6 10	..	..
Nollere ..	2,672 14 5	672 11 8	8,449 12 5	34,936 4 7	83 7 5	2,189 2 10	164 6 2	3,429 6 11	..	..
Dainigeput ..	2,869 11 8	374 10 0	12,331 9 4	39,468 8 4	..	903 2 10	6,068 4 4	9,383 2 5	..	..
Oudaloro ..	2,375 4 1	555 13 5	5,864 15 7	37,968 15 1	..	784 0 1	1,119 12 11	2,722 2 8	..	..
Cudaloro ..	2,538 1 7	547 5 2	16,384 10 1	46,635 7 9	..	..	344 10 6	50 1 0	..	..
Aroet ..	2,440 13 2	578 14 5	13,132 2 8	37,859 11 6	..	..	662 10 4	805 1 0	..	..
Bollary ..	2,080 8 11	577 3 11	7,631 1 4	37,311 15 0	..	1,407 1 11	74 10 5	3,428 8 10	..	..
Nagespattam ..	3,062 8 11	568 8 4	13,948 15 6	43,114 9 8	..	1,949 5 7	1,453 0 7	3,383 3 8	..	..
Trinivelly ..	2,179 14 4	571 8 9	18,368 10 6	41,566 0 11	4,372 5 1	..	80 14 5	..	..	..
Trinopoly ..	2,341 8 5	576 0 0	17,966 4 9	68,828 10 2	..	..	..	..	..	..
Calicut ..	37,331 5 4	3,395 4 8	1,109 3 8	236 4 2	..	..	..	..	..	..
Board's office ..	..	..	..	..	..	..	..	..	..	..
Deputy Commissioner, Northern Division ..	3,783 5 4	935 1 1	..	..	..	..	..	..	..	..
Deputy Commissioner, Central Division ..	4,393 7 0	925 13 8	..	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division ..	4,845 5 8	846 6 10	..	..	..	..	..	..	..	..
Deputy Commissioner, Abtari ..	4,503 12 10	816 10 7	..	..	..	..	..	..	..	..
Northern Distillery Circle ..	..	..	550 0 0	3,657 4 3	..	..	..	..	..	..
Southern ..	..	..	500 0 0	3,921 1 0	..	..	..	..	..	..
Excise Inspector for Railways ..	..	..	360 0 0	360 2 4	..	..	..	..	..	..
Total ..	85,846 4 4	13,649 12 4	1,600,290 9 10	5,15,702 4 10	4,965 2 4	24,390 8 6	10,985 6 1	32,165 14 6	..	..

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

COMPARATIVE statement of expenditure incurred in the Salt and Abkari Department during the years 1911-1912 and 1912-1913.

Items.					1911-1912.	1912-1913
<i>Establishments.</i>					RS.	RS.
Permanent	...	...	...	...	19,69,755	19,85,679
Temporary	...	...	...	...	46,580	43,151
<i>Allowances.</i>						
Travelling allowance	...	...	...	...	1,62,246	1,67,338
House-rent allowance	...	...	...	...	7,153	7,433
Famine batta	...	...	...	...	68,184	1,18,602
Bonus given to Government servants	...	...	...	...	41,887	461
<i>Supplies, Services and Contingencies.</i>						
Rewards	...	...	...	...	71,541	58,853
Purchase, repair and carriage of tents	...	...	...	...	15,102	16,142
Works for revenue and general purposes	...	...	...	...	96,821	1,08,409
Postage charges	...	...	...	...	45,553	44,449
Telegram charges	...	...	...	...		
Tour charges	...	...	...	...	16,987	17,759
Office expenses and miscellaneous	...	...	...	...	1,48,475	1,50,953
<i>Salt Purchase and Freight.</i>						
Charges for conveying salt to French Settlements and to fish-curing yards	...	...	...	...	62,145	73,365
Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt	...	...	...	...	5,04,763	5,01,440
Purchase of salt for fish-curing purposes	...	...	...	...	2,626	3,335
Conveying and storing salt	...	...	...	...	1,63,099	1,44,782
Works for manufacture and storage of salt—Government	...	...	...	...	56,775	34,925
Works executed by Government on behalf of Excise licensees	...	...	...	...	21,350	20,064
Miscellaneous	...	...	...	...	10,076	11,801
Total					35,11,118	35,08,941
Decrease					2,177	

APPENDIX K.

STATEMENT of expenditure upon works in the Salt and Abkari Department in the Madras Presidency for the year 1912-1913.

APPENDIX

STATEMENT of expenditure upon works in the Salt and Abkari

Classification.	Waltair Sub-Division.	Cocanada Sub-Division.	Masulipatan Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division.	Cuddalore Sub-Division.
1	2	3	4	5	6	7
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
<i>A.—Roads including Compensation.</i>						
New works	3,199 6 5	309 13 9	..	560 14 4	847 9 9	1,181 11 0
Repairs	..	..	..	..	..	..
Total, Roads including Compensation ..	3,199 6 5	309 13 9	..	560 14 4	847 9 9	1,181 11 0
<i>B.—Other works.</i>						
New Works { Compensation	112 8 0	..	119 11 11	..	126 7 11	..
Protective works such as hedges, etc.	435 9 5	..	3,246 12 10	76 9 2	2,618 3 5	240 5 4
Offices and lines	..	..	475 6 9	..	3,412 9 11	1,918 4 0
Boats	..	..	..	..	..	..
Other works for public convenience ..	28 14 8	..	..	..	14 13 0	..
Sundry works	..	..	..	..	..	..
Total, New Works ..	577 0 1	..	3,841 15 6	76 9 2	6,171 9 3	2,158 9 4
Repairs { Protective works such as hedges, etc.	3,757 3 3	945 14 11	962 13 8	1,596 3 8	2,928 8 0	722 4 10
Offices and lines	4,610 4 7	2,662 0 5	3,238 14 1	4,829 6 3	5,230 0 11	2,720 15 4
Boats	26 8 7	61 13 5	385 6 3	291 12 8	975 11 0	25 0 0
Other works for public convenience ..	21 15 1	..	..	..	..	..
Sundry works	1,088 5 0	301 8 0	68 6 6	927 8 8	359 5 4	147 9 0
Total, Repairs ..	9,454 4 6	3,971 4 9	4,655 7 6	7,644 15 3	9,493 9 3	3,615 13 2
Total, Other Works ..	10,031 4 7	3,971 4 9	8,497 7 0	7,721 8 5	15,665 2 6	5,774 6 6
Total, Works for Revenue and General Purposes ..	13,230 11 0	4,281 2 6	8,497 7 0	8,282 6 9	16,512 12 3	6,956 1 6
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.						
New Works { Compensation	..	..	..	..	..	..
Irrigation channels (brine-supply) including opening bars, etc.	..	..	..	..	559 6 3	..
Platforms and drying grounds	..	..	..	..	4,225 1 2	..
Protective works	..	..	..	..	..	..
Store sheds and gollahs	..	..	..	279 5 1	..	..
Sundry works	..	..	..	..	..	..
Total, New Works ..	..	..	..	279 5 1	4,784 7 5	..
Repairs { Irrigation channels (brine-supply) including opening bars, etc.	5,446 5 0	483 3 10	..	..	12,218 7 0	..
Platforms and drying grounds	1,352 13 3	456 6 6	142 8 10	1,034 8 10	2,341 2 2	81 8 1
Protective works	961 3 2	..	..	..	128 2 8	228 13 5
Store sheds and gollahs	589 1 9	134 3 8	103 1 9	258 12 10	227 1 11	243 12 5
Sundry works	864 2 7	..	..	..	1 5 0	..
Total, Repairs ..	9,213 9 9	1,053 14 0	245 10 7	1,298 5 8	14,916 2 9	554 1 11
Total, Works for the manufacture and storage of salt ..	9,213 9 9	1,053 14 0	245 10 7	1,572 10 9	19,700 10 2	554 1 11
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSERS.						
Works for general purposes	501 2 8	655 1 6	..	72 11 0	19 7 4	16 0 0
Works for the manufacture and storage of salt	5,041 3 9	1,108 9 10	1,388 8 1	1,927 2 7	1,598 0 10	2,143 3 6
Total, Excise Works ..	5,542 6 5	1,763 11 4	1,388 8 1	1,999 13 7	1,617 8 2	2,159 3 6
Grand Total ..	27,986 11 2	7,098 11 10	10,126 9 8	11,854 15 1	37,830 14 7	9,669 6 11

K (vide paragraph 45).

Department in the Madras Presidency for the year 1912-1913.

Negapatam Sub-Division.	Tinnevely Sub-Division.	Calicut Sub-Division.	Bellary Sub-Division.	Arcot Sub-Division.	Trichinopoly Sub-Division.	Southern Distillery Circle.	Pondicherry Store-house.	Northern Distillery Circle.	Total.
8	9	10	11	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.	RS. A. P.
640 6 2	234 3 5	..	..	..	..	..	..	..	6,974 0 10
640 6 2	234 3 5	..	..	..	..	..	..	..	6,974 0 10
630 2 0	2,365 8 10	3 9 2	..	..	1,779 8 0	..	..	..	5,137 7 10
1,018 7 9	76 9 4	..	..	..	..	..	..	..	4,030 3 0
1,215 12 7	1,572 14 8	540 15 1	..	247 8 0	20,116 7 3	..	..	..	32,706 4 9
..	..	..	..	..	..	..	..	..	475 6 9
302 3 4	53 4 0	8 1 6	..	..	..	..	..	..	407 4 6
3,166 9 8	4,068 4 10	552 9 9	..	247 8 0	21,895 15 3	..	..	..	42,766 10 10
1,596 2 4	1,073 13 0	..	..	..	..	..	..	..	13,382 15 8
5,144 3 3	3,297 1 0	846 4 7	986 8 5	1,174 7 5	726 9 0	152 9 7	449 9 11	160 14 8	36,229 13 5
239 7 0	24 12 2	63 7 2	..	..	..	..	..	..	2,093 14 3
..	..	..	..	..	..	..	..	..	21 15 1
817 12 10	291 2 11	2,997 12 5	..	..	..	..	..	..	6,949 5 8
7,597 9 5	4,686 13 1	3,907 8 2	986 8 5	1,174 7 5	726 9 0	152 9 7	449 9 11	160 14 8	58,678 0 1
10,764 3 1	8,755 1 11	4,460 1 11	986 8 5	1,421 15 5	22,622 8 3	152 9 7	449 9 11	160 14 8	1,01,434 10 11
11,404 9 3	8,989 5 4	4,460 1 11	986 8 5	1,421 15 5	22,622 8 3	152 9 7	449 9 11	160 14 8	1,08,408 11 9
..	..	..	..	..	..	..	..	..	..
300 0 0	..	..	..	..	..	..	..	..	859 6 3
..	..	..	..	..	..	..	..	..	4,225 1 2
..	..	..	..	..	..	..	..	..	279 5 1
800 0 0	..	..	..	..	..	..	..	..	5,363 12 6
418 1 10	..	..	..	..	..	..	..	..	18,548 1 8
681 9 11	..	..	..	..	..	..	..	..	6,090 9 7
..	40 9 2	..	..	..	..	..	..	..	1,368 12 5
429 14 6	..	341 14 3	..	..	..	..	..	..	2,327 15 1
372 1 1	..	..	..	..	..	..	..	..	1,287 8 8
1,901 11 4	40 9 2	341 14 3	..	..	..	..	..	..	29,560 15 5
2,201 11 4	40 9 2	341 14 3	..	..	..	..	..	..	34,924 11 11
..	..	..	..	..	..	..	..	..	..
381 0 0	55 10 5	..	..	..	..	..	..	..	1,701 0 11
2,083 15 4	3,078 12 7	..	..	..	..	..	..	..	18,362 8 6
2,464 15 4	3,132 7 0	..	..	..	..	..	..	..	20,063 9 5
16,071 3 11	12,162 5 6	4,802 0 2	986 8 5	1,421 15 5	22,622 8 3	152 9 7	449 9 11	160 14 8	1,63,397 1 1

Table showing the expenditure on works for the five years ending with 1912-1913:—

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
1908-1909	RS. 1,07,123	RS. 58,360	RS. 1,65,483
1909-1910	1,35,142	53,177	1,88,319
1910-1911	1,09,160	81,021	1,90,181
1911-1912	99,519	75,427	1,74,946
1912-1913	110,110	53,287	1,63,397

APPENDIX L (*vide* paragraph 48).
STATEMENT showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1912-13.

Items.	Gaujam.		Suria.		Calingspatam.		Karasa.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1. Opening stock balance	178,287	29,843 1 1	1,008	13,867 1 2	1,008	2,111 10 2	1,008	21,848 9 1
2. (a) Quantity of salt manufactured	720,662	.. .. .	267,130	.. .. .	267,130	.. .. .	267,130	.. .. .
(b) Gain by weighing	18	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
(c) Miscellaneous	68	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Total of (a), (b) and (c)	720,748	.. .. .	267,130	.. .. .	267,130	.. .. .	267,130	.. .. .
3. Deduct wastage	32,279	.. .. .	9,957	.. .. .	7,080	.. .. .	5,974	.. .. .
4. Net quantity (i.e., column 2—column 3)	688,469	.. .. .	257,173	.. .. .	260,050	.. .. .	261,156	.. .. .
5. Land assessment .. .. .	.. .. .	1,500 11 8	.. .. .	768 3 7	.. .. .	268 5 4	.. .. .	173 7 0
6. Land and village cess .. .. .	.. .. .	93 12 9	.. .. .	47 1 2	.. .. .	16 2 4	.. .. .	10 13 5
7. Payment to manufacturers .. .. .	.. .. .	90,082 12 0	.. .. .	25,713 0 0	.. .. .	31,866 5 4	.. .. .	7,348 7 6
8. Works for salt manu- facture and storage. { Interest .. .. .	.. .. .	2,987 1 2	.. .. .	1,710 14 9	.. .. .	2,002 14 0	.. .. .	186 15 10
9. Roads and Railway sidings—Interest .. .. .	.. .. .	4,365 6 11	.. .. .	1,293 15 6	.. .. .	2,445 7 8	.. .. .	1,019 6 11
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 .. .. .	.. .. .	2,555 7 2	.. .. .	3,831 11 1	.. .. .	2,362 0 2	.. .. .	458 9 0
12. Net miscellaneous expenditure on other heads, including salt-weighting machines .. .. .	.. .. .	32 14 0	.. .. .	5 13 3	.. .. .	7 5 9	.. .. .	148 4 4
13. Total (i.e., of columns 5 to 12) .. .. .	.. .. .	1,01,865 15 6	.. .. .	33,400 10 0	.. .. .	38,646 11 6	.. .. .	9,428 0 0
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store .. .. .	.. .. .	0 2 4 4	.. .. .	0 2 1 9	.. .. .	0 2 2 2	.. .. .	0 2 5 3
15. Number of maunds of salt sold	536,831	.. .. .	205,290	.. .. .	213,388	.. .. .	51,222	6,889 15 3
16. Cost of the same .. .. .	.. .. .	81,576 2 5	.. .. .	26,847 14 8	.. .. .	29,154 5 7	.. .. .	.. .. .
17. Average period of storage of the same .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent. .. .. .	.. .. .	3,154 4 5	.. .. .	1,017 3 9	.. .. .	1,347 9 3	.. .. .	482 6 9
19. Total cost of salt sold (columns 16 + 18) .. .. .	.. .. .	84,730 6 10	.. .. .	27,865 2 5	.. .. .	30,501 14 10	.. .. .	7,172 6 0
20. Cost per maund of salt sold (column 19 ÷ column 15) Quantity of salt destroyed and cost of destruction .. .. .	.. .. .	0 2 6 3	.. .. .	0 2 2 1	.. .. .	0 2 3 4	.. .. .	0 2 2 9
21. Wastage ascertained during the year	32,279	.. .. .	9,957	.. .. .	7,080	.. .. .	5,974	.. .. .
22. Closing stock balance	329,568	.. .. .	149,476	.. .. .	82,155	.. .. .	171,924	24,457 13 2
23. Proceeds of salt sold (i.e., quantity shown in column 15) .. .. .	.. .. .	48,747 1 11	.. .. .	20,159 14 8	.. .. .	11,313 8 6	.. .. .	.. .. .
24. Net profit or loss at the factory on all transactions during the year [i.e., (columns 23 + 24) — (columns 1 + 19 + 21)] .. .. .	.. .. .	1,00,655 13 0	.. .. .	38,491 14 0	.. .. .	40,000 14 0	.. .. .	7,641 12 0
	.. .. .	+ 35,329 7 0	.. .. .	+ 15,919 9 1	.. .. .	+ 18,500 13 6	.. .. .	+ 3,078 10 1

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, 1912-13—cont.

Items—cont.	Polavaram.		Chinnu Ganjam.		Madras Depot.		Model Saltern including experimental pans.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1. Opening stock balance	1,146	.. .. .	21,698	.. .. .	143,617	.. .. .	972	.. .. .
2. (a) Quantity of salt manufactured	30,179	.. .. .	187,368	.. .. .	2,062,490	.. .. .	17,648	.. .. .
(b) Gain by weighing	202,644	.. .. .	536,698	.. .. .	2,430,773	.. .. .	145,499	.. .. .
(c) Miscellaneous	40	.. .. .	.. .. .	.. .. .	860	.. .. .	.. .. .	.. .. .
Total of (a), (b) and (c)	202,684	.. .. .	536,698	.. .. .	2,430,773	.. .. .	145,499	.. .. .
3. Deduct wastage	1,146	.. .. .	21,698	.. .. .	143,617	.. .. .	972	.. .. .
4. Net quantity (i.e., column 2—column 3)	201,438	.. .. .	515,000	.. .. .	2,319,225	.. .. .	144,527	.. .. .
5. Land assessment .. .. .	.. .. .	173 2 0	.. .. .	315 12 0	.. .. .	3,302 10 2	.. .. .	123 9 9
6. Land and village cess .. .. .	.. .. .	10 13 2	.. .. .	24 8 2	.. .. .	250 2 8	.. .. .	7 11 8
7. Payment to manufacturers .. .. .	.. .. .	20,254 6 5	.. .. .	48,079 3 1	.. .. .	2,663,279 14 3	.. .. .	870 6 5
8. Works for salt manu- facture and storage. { Interest .. .. .	.. .. .	782 2 9	.. .. .	967 15 4	.. .. .	10,776 9 3	.. .. .	1,761 13 8
9. Roads and Railway sidings—Interest .. .. .	.. .. .	880 0 11	.. .. .	656 15 4	.. .. .	13,676 0 3	.. .. .	1,244 13 9
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year .. .. .	.. .. .	2,269 6 5	.. .. .	1,681 9 8	.. .. .	1,293 2 5	.. .. .	.. .. .
11. Conveying and storing salt .. .. .	.. .. .	987 6 11	.. .. .	46 0 9	.. .. .	360 0 0	.. .. .	.. .. .
12. Net miscellaneous expenditure on other heads, including salt-weighting machines .. .. .	.. .. .	28 2 1	.. .. .	52,301 8 10	.. .. .	4,24,927 7 6	.. .. .	15,451 4 11
13. Total (i.e., of columns 5 to 12) .. .. .	.. .. .	25,668 15 10	.. .. .	0 1 7 5	.. .. .	0 2 11 2	.. .. .	0 1 8 6
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store .. .. .	.. .. .	0 2 0 5	.. .. .	45,122 15 7	.. .. .	2,97,530 0 6	.. .. .	2,538 10 5
15. Number of maunds of salt sold	101,708	.. .. .	448,684	.. .. .	1,702,076	.. .. .	16,466	.. .. .
16. Cost of the same .. .. .	.. .. .	13,534 14 6	.. .. .	26,284 12 6	.. .. .	3,14,696 6 0	.. .. .	.. .. .
17. Average period of storage of the same .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent. .. .. .	.. .. .	827 2 1	.. .. .	1,739 11 10	.. .. .	17,223 11 1	.. .. .	103 8 9
19. Total cost of salt sold (columns 16 + 18) .. .. .	.. .. .	14,362 0 6	.. .. .	46,862 11 5	.. .. .	3,14,763 11 7	.. .. .	2,692 3 2
20. Cost per maund of salt sold (column 19 ÷ column 15) Quantity of salt destroyed and cost of destruction .. .. .	.. .. .	0 2 3 1	.. .. .	0 1 8 3	.. .. .	0 2 11 6	.. .. .	0 2 7 4
21. Wastage ascertained during the year .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
22. Closing stock balance	1,146	.. .. .	21,698	.. .. .	143,617	.. .. .	972	.. .. .
23. Proceeds of salt sold (i.e., quantity shown in column 15)	128,497	.. .. .	258,804	.. .. .	2,502,333	.. .. .	145,052	.. .. .
24. Net profit or loss at the factory on all transactions during the year [i.e., (columns 23 + 24) — (columns 1 + 19 + 21)] .. .. .	.. .. .	16,896 12 0	.. .. .	89,172 0 0	.. .. .	97,942 15 10	.. .. .	13,411 7 9
	.. .. .	+ 16,898 2 5	.. .. .	+ 43,464 14 0	.. .. .	+ 97,942 15 10	.. .. .	+ 13,411 7 9

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, 1912-13—*cont.*

APPENDIX L.]

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[COST OF SALT.

Items— <i>cont.</i>	Kudikkade.		Adirampatnam.		Kattunavadi.		Manakkudi.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1. Opening stock balance	18	RS. A. P. 5,735 4 11	I. MDS. 59,943	RS. A. P. 8,164 10 10	I. MDS. 62,926	RS. A. P. 13,271 0 10	I. MDS. 48,708	RS. A. P. 6,367 11 0
2. (a) Quantity of salt manufactured	10,006	.. .. .	25,176	.. .. .	80,666	.. .. .	75,902	.. .. .
(b) Gain by weighing								
(c) Miscellaneous								
Total of (a), (b) and (c)	10,006	.. .. .	25,176	.. .. .	80,666	.. .. .	75,903	.. .. .
3. Deduct wastage	632	.. .. .	1,229	.. .. .	3,938	.. .. .	2,099	.. .. .
4. Net quantity (<i>i.e.</i> , column 2—column 3)	9,374	.. .. .	23,947	.. .. .	76,728	.. .. .	73,804	.. .. .
5. Land assessment		47 13 0	.. .. .	59 1 0	.. .. .	118 15 0	.. .. .	88 3 0
6. Land and village cess		3 11 0	.. .. .	3 4 1	.. .. .	7 6 11	.. .. .	6 8 0
7. Payment to manufacturers		917 3 6	.. .. .	1,780 12 0	.. .. .	7,141 6 8	.. .. .	6,720 7 10
8. Works for salt manufacture—Interest				379 1 3	.. .. .	300 11 9	.. .. .	346 9 11
9. Repairs		82 12 1	.. .. .	1,013 3 3	.. .. .	564 3 0	.. .. .	221 1 11
10. Roads and Railway sidings—Interest				21 0 0	.. .. .	82 8 4	.. .. .	.. .. .
11. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year		359 3 3	.. .. .	1,449 2 0	.. .. .	4,712 14 5	.. .. .	2,499 6 11
12. Conveying and storing salt		833 13 4	.. .. .	384 4 8	.. .. .	134 15 11	.. .. .	679 2 0
13. Net miscellaneous expenditure on other heads, including salt-weighing machines		63 0 0	.. .. .	.. .. .	.. .. .	3 1 11	.. .. .	1 15 3
14. Total (<i>i.e.</i> , of columns 5 to 12)		2,907 8 2	.. .. .	5,082 12 3	.. .. .	13,166 8 11	.. .. .	10,468 6 10
15. Cost per maund of net quantity above shown (<i>i.e.</i> , in column 4) as brought into store		0 4 11-5	.. .. .	0 3 4-7	.. .. .	0 2 8-9	.. .. .	0 2 3-2
16. Number of maunds of salt sold		1,485 3 2	.. .. .	2,617 7 0	.. .. .	14,061 2 6	.. .. .	7,753 1 10
17. Cost of the same								
18. Average period of storage of the same		95 6 2	.. .. .	216 1 4	.. .. .	632 12 0	.. .. .	409 3 1
19. Interest on cost (<i>i.e.</i> , amount shown in column 16) at 4 per cent.								
20. Total cost of salt sold (columns 16 + 18)		1,580 9 4	.. .. .	2,833 8 4	.. .. .	14,693 14 6	.. .. .	8,162 4 11
21. Cost per maund of salt sold (column 19 ÷ column 16)		0 4 7-3	.. .. .	0 2 8-1	.. .. .	0 3 5-5	.. .. .	0 2 2-9
22. Quantity of salt destroyed and cost of destruction								
23. Wastage ascertained during the year		7,122 15 8	.. .. .	10,475 11 5	.. .. .	12,240 13 9	.. .. .	9,029 13 4
24. Closing stock balance		1,405 11 0	.. .. .	3,176 15 8	.. .. .	12,769 12 0	.. .. .	10,983 14 0
25. Net profit or loss at the factory on all transactions during the year [<i>i.e.</i> , (columns 23 + 24) — (column 16)]		+ 1,212 12 5	.. .. .	+ 2,654 7 11	.. .. .	— 2,964 5 7	.. .. .	+ 5,433 11 5

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

APPENDIX M.]

41 [OFFENCES AGAINST THE SALT LAWS.

APPENDIX M (*vide* paragraph 56).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1912.

Sub-Divisions.	Pending at the beginning of the year and since reported during the year.		DISPOSAL BY OFFICERS OF THE DEPARTMENT.							
			Released by department.							
			I Infirm persons, pregnant women and children.		II For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time.		III On proof of ignorance or inadvertence.			
			Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9		
Waltair	5	4	..	..	..	5	..	1	1	
Cocanada	126	37	..	..	..	..	..	..	..	
Masulipatam	3	2	..	..	..	..	..	..	..	
Nellore	11	4	..	..	..	..	..	..	..	
Chingleput	1	1	..	..	..	..	..	..	..	
Bellary	7	8	1	1	..	..	..	..	..	
Arcoot	..	..	..	..	..	..	..	..	..	
Cuddalore	15	9	1	1	..	..	..	..	..	
Negapatam	13	5	..	..	..	..	..	..	..	
Tinnevely	75	23	..	..	2	2	..	..	..	
Trichinopoly	8	6	..	..	1	1	..	..	..	
Calicut	30	21	1	1	6	6	..	..	1	
Total .. { 1912 ..	294	120	3	3	14	14	1	2		
.. { 1911 ..	368	217	3	3	30	30	5	5		

Sub-Divisions— <i>cont.</i>	DISPOSAL BY OFFICERS OF THE DEPARTMENT— <i>cont.</i>							
	Released by department— <i>cont.</i>				Sent for trial.		Total disposed ..	
	IV For want of proof.		Total released after warning.					
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
10	11	12	13	14	15	16	17	
Waltair	..	..	1	1	2	3	5	4
Cocanada	..	..	5	5	30	32	35	37
Masulipatam	..	..	..	..	2	2	2	2
Nellore	..	..	..	..	4	4	4	4
Chingleput	..	..	..	..	1	1	1	1
Bellary	1	1	2	6	6	7	7	8
Arcoot	..	..	..	..	..	..	..	..
Cuddalore	..	..	1	1	8	8	9	9
Negapatam	..	..	..	..	5	5	5	5
Tinnevely	..	..	2	2	21	21	23	23
Trichinopoly	..	..	1	1	5	5	6	6
Calicut	1	2	8	10	11	11	19	21
Total .. { 1912 ..	1	3	19	22	95	98	114	120
.. { 1911 ..	1	2	39	40	174	177	213	217

APPENDIX M (*vide* paragraph 56)—*cont.*Statement of offences against the Salt laws in the Madras Presidency in the year 1912—*cont.*

Sub-Divisions— <i>cont.</i>	DISPOSAL BY OFFICERS OF THE DEPARTMENT— <i>cont.</i>				
	Un-detected cases and scrapings of salt-earth registered from 1st October 1911 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
Waltair	2	5	4	..	..
Cocanada	81	116	37	10	..
Masulipatam	1	3	2	..	..
Nellore	6	10	4	1	..
Chingleput	0	1	1	..	..
Bellary	..	7	8	..	..
Arcot	..	..	..	..	..
Cuddalore	6	15	9	..	..
Negapatam	8	13	5	..	..
Tinnevely	52	75	28	..	..
Trichinopoly	2	8	4	..	..
Calicut	11	30	21	..	..
Total .. { 1912 ..	169	282	120	11	..
.. { 1911 ..	151	364	217	4	..

Sub-Divisions— <i>cont.</i>	DISPOSAL BY THE MAGISTRACY.							
	Pending trial on 1st January 1912 and since sent up for trial up to 31st December 1912.		Convicted.		Acquitted.		Balance remaining undisposed of on 31st December 1912.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	23	24	25	26	27	28	29	30
Waltair	2	3	2	3	..	..	..	..
Cocanada	38	40	34	34	..	..	4	..
Masulipatam	2	2	2	2	..	..	..	..
Nellore	4	4	4	4	..	..	..	..
Chingleput	1	1	1	1	..	..	..	..
Bellary	6	6	..	..	2	2	4	..
Arcot	..	..	8	8	..	..	..	..
Cuddalore	8	8	5	5	..	..	..	..
Negapatam	5	5	5	5	..	..	..	..
Tinnevely	27	27	27	27	..	..	..	..
Trichinopoly	5	5	5	5	..	..	..	..
Calicut	11	11	10	10	1	1	..	..
Total .. { 1912 ..	109	112	98	99	3	3	8	10
.. { 1911 ..	182	185	167	169	1	2	14	14

APPENDIX N (*vide* paragraph 65).
STATEMENT of offences against the Salt laws in the Pudukkottai State in the year 1912.

Pending on 1st January 1912 and since reported up to 31st December 1912.	DISPOSAL BY DEPARTMENTAL OFFICERS.				DISPOSAL BY THE MAGISTRACY.				FINES IMPOSED	
	Released by department after warning.		Total disposed of.		Balance.		Convicted.		Average number of days taken for disposal of each case.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Number of cases.	Total amount.
	1	2	3	4	5	6	7	8	19	20
1912	5	5	5	5	..	..	..	..	5	5
1911	..	..	..	..	..	..	..	..	..	..

Pending on 1st January 1912 and since reported up to 31st December 1912— <i>cont.</i>	CLASSIFICATION OF OFFENCES.				ESTABLISHMENT SANCTIONED.			
	I. Possession of salt-earth.		II. Possession of earth-salt.		III. Possession of brine.		IV. Possession of salt-earth and earth-salt.	
	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.
1912	..	..	..	..	..	..	..	..
1911	..	..	..	..	..	..	..	..

Pending on 1st January 1912 and since reported up to 31st December 1912— <i>cont.</i>	CLASSIFICATION OF OFFENCES.				ESTABLISHMENT SANCTIONED.			
	V. Possession of salt-earth and brine.		VI. Possession of salt-earth and brine.		VII. Possession of salt-earth, earth-salt and brine.		Total.	
	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.
1912	..	..	..	..	..	..	..	..
1911	..	..	..	..	..	..	..	..

Pending on 1st January 1912 and since reported up to 31st December 1912— <i>cont.</i>	CLASSIFICATION OF OFFENCES.				ESTABLISHMENT SANCTIONED.			
	VIII. Possession of salt-earth and brine.		IX. Possession of salt-earth and brine.		X. Possession of salt-earth and brine.		Total.	
	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.
1912	..	..	..	..	..	..	..	..
1911	..	..	..	..	..	..	..	..

(d) Includes compensation on account of dearness of provisions sanctioned to all servants drawing salary not exceeding Rs. 10 per mensem.

APPENDIX O (vide paragraph 68).
STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1912-1913.

Sub-Division.	Circle.	EXPENDITURE.									
		Number of appli- cations for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Buildings.		Establishment.	Contingencies.	Total.
							New works.	Repairs.			
1	2	3	4	5	6	7	8	9	10	11	12
Waltair	Ganjam ..	2,541	1,126	1,366	22	9.64	..	166 12 8	Rs. A. P.	Rs. A. P.	Rs. A. P.
	Suria ..	8,370	20,832	10	1,574 11	7.78	..	340 10 4	2,083 16 6	357 5 2	2,781 15 0
	Nampada ..	8,343	14,801	28	1,890 18	7.72	..	..	807 2 2	181 9 8	988 11 10
	Calingsapatam ..	6,956	11,372	22	1,259 13	9.11	..	155 8 11	1,176 0 0	127 15 0	1,459 7 11
Cocanada	Konada ..	20,516	32,779	10	3,658 29	8.93	..	110 9 10	1,344 0 0	861 4 11	2,315 14 9
	Karasa ..	8,130	10,643	39	1,217 34	9.60	..	45 0 11	575 12 2	107 6 6	728 2 7
	Total .. {1912-1913 .. 1911-1912 ..}	54,861	93,495	35	9,767 7	8.59	..	818 10 8	6,597 15 6	1,572 6 9	9,089 0 11
		55,218	100,234	28	10,130 16	8.32	..	1,675 9 1	6,196 13 5	1,378 10 0	9,251 0 6
Masulipatam	Polavaram ..	12,338	11,766	38	1,412 17	9.87	..	63 15 9	1,128 0 0	194 12 5	1,386 12 2
	Penuguduru ..	4,905	30,395	3	3,824 28	10.35	..	132 4 7	787 4 7	684 3 4	1,603 12 6
	Mogalturu ..	545	453	27	64 0	11.60	..	21 6 6	221 13 9	3 1 3	245 5 6
	Total .. {1912-1913 .. 1911-1912 ..}	17,788	42,615	28	5,301 5	10.23	..	217 10 10	2,137 2 4	882 1 0	3,236 14 2
Nellore ..		15,706	49,620	22	5,964 12	9.9	..	191 2 6	1,914 14 0	965 6 11	3,071 8 5
	Manginapudi ..	142	342	11	54 3	13.00	..	26 9 6	195 0 6	8 0 6	229 10 6
	Nizampatam ..	448	2,729	15	453 24	13.67	..	..	420 0 0	41 2 0	461 3 0
	Total .. {1912-1913 .. 1911-1912 ..}	590	3,071	26	507 27	13.60	..	26 9 6	615 0 6	49 3 6	690 13 6
Chingalepat	Pakala ..	246	865	36	109 25	10.41	..	34 3 10	192 13 4	8 13 0	235 14 2
	Isakapalle ..	1,150	2,785	36	470 12	13.59	..	89 12 3	583 2 0	38 9 0	709 7 3
	Krishnapatnam ..	1,956	9,348	31	1,262 14	11.11	..	179 5 4	780 0 0	126 9 4	1,085 14 8
	Tada ..	2,396	4,930	17	888 33	14.83	..	73 1 1	612 0 0	73 4 6	758 5 7
Chingalepat	Total .. {1912-1913 .. 1911-1912 ..}	5,748	17,930	34	2,731 4	12.63	..	366 6 6	2,167 15 4	245 3 10	2,779 9 8
		8,157	20,395	2	3,033 13	12.24	..	333 2 4	2,365 9 2	298 8 0	2,897 3 6
	Tiruvallur ..	6,216	20,148	31	3,571 21	14.53	..	160 2 11	933 2 4	234 6 6	1,327 11 9
	Choyur ..	407	983	3	185 28	16.87	14 13 0	1 15 0	217 0 0	11 11 0	245 7 0
Chingalepat	Total .. {1912-1913 .. 1911-1912 ..}	6,623	21,081	34	3,757 9	14.66	14 13 0	162 1 11	1,150 2 4	246 1 6	1,573 2 9
		6,758	18,371	24	3,221 6	14.48	..	37 3 4	1,037 14 1	201 0 5	1,276 1 10

Ondalobore	Ondalobore ..	494	1,063	17	180 3	13.93	..	26 8 5	204 0 0	24 10 0	255 2 6
	Tranquebar ..	3,086	4,169	15	564 7	11.16	..	26 1 0	540 0 0	34 1 11	599 2 11
	Total .. {1912-1913 .. 1911-1912 ..}	3,580	5,232	32	744 10	11.72	..	51 9 5	744 0 0	58 11 11	854 5 4
		4,473	7,504	18	1,107 11	12.14	..	124 8 6	792 0 0	78 6 1	994 14 7
Negapatam	Negapatam ..	78	257	3	47 32	15.30	..	43 15 5	230 0 0	2 5 10	276 8 3
	Velamuniyam ..	1,807	1,834	29	363 10	16.29	53 0 2	4 6 0	448 0 0	65 3 11	1,270 10 1
	Adirampatnam ..	2,683	14,537	15	2,214 32	12.63	..	16 8 4	956 0 0	247 8 2	1,240 0 6
	Kattinavadi ..	183	1,171	35	204 6	14.33	..	34 11 9	212 11 8	21 1 8	268 9 1
Tinnevely	Vattanam ..	325	2,868	37	564 17	16.18	..	105 11 2	279 4 9	44 8 6	429 8 5
	Total .. {1912-1913 .. 1911-1912 ..}	4,976	20,669	39	3,934 17	13.51	53 0 2	205 4 8	2,126 0 5	330 15 1	2,785 4 4
		4,809	21,387	36	3,568 17	13.79	178 1 10	822 9 7	2,110 0 0	371 1 1	2,991 12 6
	Morkolam ..	503	6,533	21	997 20	12.56	..	114 2 7	614 0 0	326 10 10	1,054 13 5
Calicut ..	Tuticorin ..	3,125	10,765	3	1,486 11	11.30	..	76 0 0	384 0 0	282 10 1	742 10 1
	Kayalpattam ..	973	11,457	32	1,986 35	14.23	..	3 0 0	420 0 0	235 12 9	658 12 9
	Kuttanguli ..	1,561	11,275	17	2,230 22	16.27	..	51 12 8	681 0 0	205 8 3	1,028 4 6
	Total .. {1912-1913 .. 1911-1912 ..}	6,162	40,011	33	6,701 8	13.78	..	244 14 10	2,099 0 0	1,140 9 11	3,484 8 9
Calicut ..	Udipi ..	11,502	133,715	38	22,742 0	13.99	..	365 6 0	2,168 7 0	767 2 0	3,290 15 0
	Mangalore ..	10,540	58,152	5	8,936 34	12.64	..	1,879 11 9	2,475 9 9	1,591 5 0	5,439 10 6
	Kasaragod ..	10,436	74,028	30	11,940 18	13.27	85 0 9	162 12 0	1,251 11 10	463 11 11	1,878 8 9
	Tellicherry ..	31,927	106,151	30	26,734 25	11.21	..	200 4 7	1,134 14 11	898 13 8	2,320 1 11
Calicut ..	Calicut ..	32,653	124,833	39	29,603 21	12.50	..	167 12 8	3,147 6 8	1,506 9 4	4,321 12 8
	Ponnani ..	64,602	576,707	19	81,963 17	11.69	242 14 7	1,076 7 3	9,243 12 4	6,488 11 2	17,049 13 4
	Total .. {1912-1913 .. 1911-1912 ..}	161,750	1,233,580	1	181,910 35	12.13	327 15 4	3,370 9 8	21,380 10 6	12,774 9 8	37,853 13 2
		165,761	1,166,533	0	170,787 2	12.05	816 13 0	2,718 0 7	(a) 22,567 4 3	11,357 8 10	(a) 37,454 5 8
Calicut ..	Total, Madras ..	265,076	1,477,670	22	214,815 2	11.96	995 12 6	5,463 14 0	39,017 14 11	17,449 15 2	62,337 8 7
		265,324	1,425,773	4	203,566 29	11.78	994 14 10	5,823 11 4	(a) 39,628 2 7	16,474 6 10	(a) 61,921 3 7

(a) Includes Rs. 1,200-12-10, the pay of the Fish-curing Assistant Inspector and his orderlies.

Statement showing the quantities of fish brought to be cured in the yards of the East and the West Coast during the five years ending 1912-1913.

Years.	East Coast.		West Coast.		Total.
	TONS.	MAUNDS.	TONS.	MAUNDS.	
1908-1909	13,922	41,060	54,932	64,932	68,854
1909-1910	9,573	38,395	47,968	57,541	67,114
1910-1911	10,027	47,206	53,302	63,329	73,356
1911-1912	9,456	42,846	54,282	64,282	73,738
1912-1913	8,967	40,316	54,282	64,282	73,249

APPENDIX P (*vide* paragraph 76).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1912-1913.

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
		I. MDS.	I. MDS.	I. MDS.		
Masulipatam	Bezawada	606	285	209	47.03	34.48
	Narasaraopet	1,281	434	284	33.88	22.17
Nellore	Kanuparti	496	150	223	30.24	44.95
	Coimbatore	7,592	3,797	2,678	50.01	35.27
Trichinopoly	Bhavani	904	300	376	33.18	41.59
	Erode	4,368	1,720	1,663	39.38	38.07
	North Trichinopoly	4,222	1,856	1,526	43.96	36.14
	South Trichinopoly	6,821	3,332	3,234	48.84	47.41
	Madura	768	328	292	42.82	38.12
Total ..	1912-1913 ..	27,056	12,202	10,435	45.09	38.75
	1911-1912 ..	27,151	12,248	10,090	46.11	37.16

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), No. 164/2269-R., Salt, dated 25th August 1913.

The Hon'ble Mr. N. S. BRODIE, M.A., I.C.S.

The Board submits to Government its report on the Administration of the Salt Revenue in the Madras Presidency for 1912-13.

(True Extract.)

H. H. F. M. TYLOR,
Secretary.

To the Secretary to Government, Revenue Department,
with the report, three copies of the statement showing the sanctioned establishment and two statements of analyses.
Copy to Deputy Commissioners and Assistant Commissioners each with a copy of the report and the statement showing sanctioned establishment.
" the Accountant-General with a report.

Order—No. 2826, Revenue, dated 22nd September 1913.

Commerce No. 128.

The Board's report on the administration of the salt revenue for 1912-13 was again submitted with commendable punctuality. The main features of the year's administration will be briefly passed in review.

2. *Officers and establishment.*—A further large reduction of establishment was effected during the year under review. Two Assistant Inspectors, 33 Sub-Inspectors, 82 petty officers and 581 peons were abolished, the savings thus effected amounting to Rs. 53,766. This large decrease was due chiefly to the abolition of ranges and preventive parties and to the reduction in the strength of Sub-Inspectors' orderlies.

3. *Manufacture and imports.*—As in 1911-12 the number of salt factories was 65, of which 20 were Government factories and 45 excise factories. All the factories were worked during the year except the Government factories of Penugudur extension No. I, Pandraka, Kanuparti, Karambalam and Lakshmi pans, where there were large stocks on hand. The total area actually cultivated during the year under review, both under Government and excise factories, was 12,079 acres against 11,205 acres in 1911-12.

The quantity of salt manufactured was 13,136,465 maunds against 11,284,102 maunds in 1911-12 and 12,647,534 maunds, the previous record in 1910-11. The imports of salt during the year showed a slight decrease from 1,762,258 to 1,740,162 maunds.

4. *Stocks issues and consumption.*—Inclusive of the stock of salt in hand at the beginning of the year, the total quantity available for issue was 23,309,920 maunds against 21,312,533 maunds in 1911-12. Issues amounted to 12,478,759 maunds and 477,384 maunds were written off as wastage. Excluding wastage still to be written off and salt kept in fish-curing yards on the West Coast, the stock at the end of the year amounted to 10,275,867 maunds which represents more than a year's demand. In the Waltair and Negapatam sub-divisions, however, the stocks represented only 7·4 and 8·8 months' demand, respectively.

5. The issues for home and inland consumption amounted to 12,047,588 maunds, being an increase of 263,020 maunds over the issues of the previous year.

The consumption per head of the population calculated on the 1911 census figures was 19·38 lb. against 19·10 lb. in 1911-12.

6. The average wholesale price of excise salt at the factories showed a further decrease as will be seen from the following figures :—

Year.	Average wholesale price of excise salt per maund.
1910-11	A. P. 3 2·3
1911-12	3 0·7
1912-13	2 10·9

The retail prices at district centres ranged from Rs. 1-6-1 to Rs. 2-8-0 a maund against Rs. 1-6-0 to Rs. 2-8-3 in the previous year.

7. The imports of Bombay salt which in 1911-12 increased by 61,947 maunds showed a slight fall from 1,762,258 to 1,740,162 maunds.

The following statement shows for the three years from 1910-11 to 1912-13 the imports of *Bombay and Madras* salts into the *Ceded districts and Kurnool* and into the *Salem and Coimbatore districts including the Nilgiris* :—

Districts.	Year.	Bombay and Goa salt.	Madras salt.
		MDS.	MDS.
Ceded districts and Kurnool ..	1910-11	260,953	442,637
	1911-12	272,471	454,459
	1912-13	245,388	492,889
Salem and Coimbatore including the Nilgiris ..	1910-11	259,979	612,123
	1911-12	278,067	620,056
	1912-13	302,429	642,013

It will be seen that Madras salt more than holds its own in the former group, while in the latter there are but slight indications of an increasing preference for Bombay salt. The imports of Madras and Bombay salt into Mysore increased from 88,583 and 593,227 maunds to 102,091 and 615,318 maunds, respectively.

8. *Quality of salt manufactured.*—The quality of salt manufactured in Government factories under the ordinary methods showed a slight deterioration which was counterbalanced by an improvement in the quality of salt manufactured in the excise factories. In accordance with a proposal of the Board, to which sanction was accorded in 1911, that the licensees of selected excise factories should be permitted to dry salt on the ridges subject to such arrangements as might be necessary, the experiment was tried in 15 factories in the year under review. This arrangement, which involves no expenditure by Government, is reported to be popular with the licensees as a lighter salt is produced, thus reducing transport charges and lessening its prime cost. The experiment is being continued during the current season in selected factories.

The salt manufactured at the model saltern at Vayalur and in experimental pans elsewhere continued to show a high standard of purity and the Board in another connection has reported that several licensees are adapting their pans to the Italian system there followed. Experiments are being made in the production of a salt which will be light as well as pure and in popularising it in the local markets.

9. *Financial results.*—The gross revenue for the year amounted to Rs. 110·73 lakhs against Rs. 107·48 lakhs in the previous year. The increase of Rs. 3·25 lakhs in 1912-13 was mainly due to larger realizations on account of credit sales. Including the duty prepaid in Bombay and Goa on salt imported into this Presidency but deducting that levied on salt exported to other provinces, the total revenue for 1912-13 amounted to Rs. 113·66 lakhs against Rs. 112·02 lakhs in the previous year. The charges debitable to "Salt" out of the total charges of the combined salt and abkari department amounted to Rs. 16·96 lakhs against Rs. 17·17 lakhs in 1911-12, the net revenue being thus Rs. 96·70 lakhs against Rs. 94·85 lakhs in 1911-12. The charges represented 14·9 per cent. of the receipts against 15·3 per cent. in the previous year.

10. *Measures for the protection of revenue.*—The total number of offences against the Salt Act was 290, the lowest figure yet recorded. Of the balance of 114, left after excluding undetected cases and cases of scraping, 19 were dealt with departmentally, the persons concerned being released after warning or for want of proof, the number of cases actually sent for trial being 95. Convictions were secured in 98 out of 101 cases actually disposed of by magistrates during the year. As in the previous year no case of illegal arrest occurred, while there was only one case of assault on officers of the department. This was not of a serious character and the salt peons assaulted were apparently themselves to blame.

11. *Fish-curing.*—The number of yards in which fish was cured during 1912-13 was 126 against 132 in the previous year. Owing to a more favourable season the total weight of fish brought to the yards for curing rose to 54,282 tons against 52,302 tons in 1911-12. On the recommendation of the Honorary Director of Fisheries concessions as to the issue of salt were granted during the year to certain fish-curers who undertook to adopt improved methods of curing fish.

The loss on the year's working of the fish-curing yards was Rs. 22,827 against Rs. 28,949 in 1911-12.

12. The number of factories for the manufacture of crude saltpetre, which in 1911-12 fell from 1,210 to 1,074 rose during the year under review to 1,165, but the number of refineries fell from 34 to 33, the quantity of refined saltpetre produced amounting to only 12,202 maunds against 12,248 maunds in the previous year.

13. The Government note with pleasure the continued efficiency of the administration of the department and the generally satisfactory work and conduct of its officers.

(True Extract.)

L. M. WYNCH,
Secretary to Government.

The Board of Revenue (Separate Revenue).
Government of India, Department of Commerce and Industry (with C.L.).
Copy to the Honorary Director of Fisheries.
Press Table.

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