NO: 35485

REPORT ON THE ADMINSTRIATION OF THE DEPARMENT OF SALT REVENUE IN THE MADRAS PRESIDENCY

FOR THE YEAR - 1915-16

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ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1915-16

9

25 sheets

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY,

FOR

1915-1916.

CHAPTER I.—ADMINISTRATION.

A.—Personnel of the Department.

Commissioner.

The Hon'ble Mr. N. S. Brodie, I.C.S., Second Member of the Board of Revenue, was in charge of the department throughout the year.

Secretary to the Commissioner.

2. Mr. H. H. F. M. Tyler, I.C.S., held the office of Secretary to the Commissioner till 7th April 1915 when he proceeded on privilege leave for one month and his place was taken by Mr. E. F. Thomas, I.C.S. Mr. Tyler resumed charge on 8th May 1915 and remained until 10th October 1915 when he was relieved by Mr. Thomas.

Deputy Commissioners.

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

Central Division.

Officer.	Period.
Mr. R. W. Kite	1st April to 30th October 1915.
Mr. G. E. Johnston (in charge)	31st October to 3rd December 1915.
Mr. R. G. A. Thomson	4th December 1915 to 31st March 1916.

Southern Division.

Officer.	Period.
Mr. F. W. Gooch	1st April to 11th May 1915.
Mr. E. F. Thomas, I.C.S.	12th May to 9th October 1915.
Mr. M. G. K. Waite (in charge)	10th to 14th October 1915.
Mr. R. G. A. Thomson	15th October to 25th November 1915.
Mr. E. Graham, I.C.S.	26th November 1915 to 31st March 1916.

B.—Administrative Changes.

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

G.O. No. 300, Separate Revenue, dated 3rd May 1915.
G.O. No. 411, Separate Revenue, dated 14th June 1915.

(*a*) With a view to secure uniformity the Government of India ordered that the duty and cost price of salt should be collected at the rates in force on the date of actual delivery of salt to traders.

G.O. No. 76, Separate Revenue, dated 28th January 1916.

(*b*) Temporary restrictions were imposed on the issue of salt from factories under the Government of India Ordinance No. II of 1916.

G.O. No. P. 164, Separate Revenue, dated 1st March 1916.

(*c*) Duty on salt was enhanced to Re. 1 and annas 4 a maund with effect from 1st March 1916.

G.O. No. 188, Separate Revenue, dated 9th March 1916.

(*d*) An experimental saltern was opened on Government waste land to the south of the Pakala factory.

G.O. No. 714, Separate Revenue, dated 13th October 1915.
G.O. No. 90, Separate Revenue, dated 2nd February 1916.

(e) The Jagannaikpur and Penuguduru factories were extended and an establishment of one Sub-Inspector, one petty officer and ten peons, for six months annually and of one Sub-Inspector, one petty officer and six peons, respectively, was sanctioned.

G.O. No. 543, Separate Revenue, dated 30th July 1915.

(f) A salt factory was opened at Veppalodai in the Tuticorin circle, and an establishment of one Assistant Inspector, two Sub-Inspectors, one clerk-shroff, three petty officers and nine peons was sanctioned.

G.O. No. 598, Separate Revenue, dated 20th August 1915, and G.O. No. 217, Separate Revenue, dated 21st March 1916.

(g) The Kudikkadu factory in the Cuddalore circle was closed and the establishment sanctioned for the factory was transferred to the Ennore circle.

G.O. No. 244, Separate Revenue, dated 9th April 1915.
G.O. No. 886, Separate Revenue, dated 27th December 1915.

(h) The limits of the Madanapalle, Chittoor, Vellore, Ponnāni, Malappuram and Palghat circles were altered.

G.O. No. 508, Separate Revenue, dated 17th July 1915.

(i) The limits of the Tinnevelly and Kuttanguli circles were altered, the head-quarters of the latter were transferred to Nānguneri and the establishment sanctioned for the two circles was revised.

G.O. No. 694, Separate Revenue, dated 5th October 1915.
G.O. No. 209, Separate Revenue, dated 16th March 1916.

(j) The head-quarters of the Assistant Commissioner, Calicut sub-division, and the Inspector, Tellicherry circle, were transferred, respectively, from Calicut and Tellicherry to Cannanore, the names of the sub-division and the circle were, respectively, altered to Malabar sub-division and Cannanore circle, and a portion of the military buildings in the Cannanore Cantonment was placed at the disposal of the department for use as offices and quarters.

G.O. No. 886, Separate Revenue, dated 27th December 1915.

(k) The experiment of placing Assistant Inspectors in independent charge of definite areas within circles subject to the general control of Inspectors of circles was tried towards the close of the year in all the circles in the West Coast except Malappuram.

G.O. No. 1956 W., dated 23rd October 1915.

(l) Sanction was accorded to the construction of quarters at Palamcotta for the Assistant Commissioner, Tinnevelly sub-division.

Government Memorandum No. 1722-A/13-3, Separate Revenue, dated 8th September 1915.

(m) (1) The post of Assistant Inspector in the Aska Deputy Tahsildar's jurisdiction in the Ganjām circle was abolished.

Government Memorandum No. 1722-A/13-3, Separate Revenue, dated 8th September 1915.

(2) The strength of the orderly of Sub-Inspectors was revised, certain ranges and parties were abolished and the establishment sanctioned for gollahs on the West Coast for the storage of salt was given up. A reduction was effected of seven Sub-Inspectors, forty-five petty officers and four hundred and twenty-one peons, and nine temporary peons on Rs. 7 each for six months and one peon on Rs. 7 for twelve months.

Government Memorandum No. 1722-A/13-3, Separate Revenue, dated 8th September 1915.

(3) The appointments of two temporary clerks on Rs. 15 each for two months in the Palghat and Cannanore circles and of a shroff on Rs. 10 in the Tuticorin circle were abolished.

Government Memorandum No. 1722-A/13-3, Separate Revenue, dated 8th September 1915

(4) The payment of a local allowance of Re. 1 each per mensem to the second-grade peons employed on preventive duty in the Gōdāvari district was withdrawn.

G.O. Mis. No. 574, Separate Revenue, dated 12th August 1915.

(n) The Probationary Abkāri Deputy Commissioner was given two temporary peons on Rs. 10 per mensem.

G.O. Mis. No. 253, Separate Revenue, dated 14th April 1915.
G.O. Mis. No. 274, Separate Revenue, dated 23rd April 1915.
G.O. Mis. No. 542, Separate Revenue, dated 30th July 1915.

(o) The Gōdārigunta, Monopalem, Akkaraikuppam and Kuttapuli fish-curing yards in the Penuguduru, Krishnapatnam, Negapatam and Kuttanguli circles, respectively, were abolished together with the establishments attached to them.

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G.O. No. 656, Separate Revenue, dated 22nd September 1915.

(p) The Kollegal taluk in the Bhavani circle was again worked during the year with a reduced number of superior officers.

G.O. No. 182, Separate Revenue, dated 8th March 1916.

(q) The strength of the temporary establishment sanctioned for the supervision of cultivation and manufacture of ganja at Santavasal and Santaravur was increased, and local allowance was granted at the rate of Rs. 5 per mensem to each of the Sub-Inspectors and Rs. 2 to each of the petty officers and peons.

G.O. Mis. No. 422, Separate Revenue, dated 17th June 1915.

(r) The Inspector, Cannanore circle, was given a house-rent allowance of Rs. 10 per mensem before the head-quarters of the circle were transferred from Tellicherry to Cannanore.

G.O. Mis. No. 861, Separate Revenue, dated 20th December 1915.

(s) The Sub-Inspectors of the Peralam and Tirumarugal ranges on the Karaikal frontier and of the Mahē range on the Mahē frontier were granted a horse allowance of Rs. 15 each per mensem.

G.O. Mis. No. 318, Separate Revenue, dated 12th May 1915.
G.O. Mis. No. 42, Separate Revenue, dated 19th January 1916.
G.O. Mis. No. 242, Separate Revenue, dated 9th April 1915.

(t) Sanction was accorded for the entertainment of an abkāri process server on Rs. 9 per mensem in the Saidapet taluk for a period of one year and six months, and of an additional temporary abkāri clerk on Rs. 20 per mensem in the same taluk office for a period of twelve months annually.

G.O. No. 285, Separate Revenue, dated 28th April 1915.

(u) It was ordered that statistics relating to detection of salt and abkāri cases should be furnished in administration reports for official years, instead of for calendar years.

G.O. No. 550, Financial, dated 30th August 1915.

(v) The pay of menials debitable to contingencies was fixed with a view to abolish the allowances granted to them in lieu of grain compensation allowance.

G.O. No. 549, Financial, dated 28th August 1915.

(w) Certain powers in regard to the re-appropriation of funds were delegated to Deputy and Assistant Commissioners.

G.O. No. 28, Financial, dated 15th January 1916.

(x) Additional powers of sanctioning expenditure under certain items of contingencies were delegated to Deputy and Assistant Commissioners and Inspectors.

CHAPTER II.—ESTABLISHMENTS.

Sanctioned strength of establishments as it stood on 31st March 1916.

[* *Vide* Appendix A on page 15.]

5. Details of the sanctioned strength of the Salt and Abkāri Department as it stood at the end of 1915-16 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. The abstract * appended to the report shows that there was a reduction of one Assistant Inspector, seven Sub-Inspectors, three clerks and four hundred and ninety-four menials in the total strength. The decrease was due to the abolition of the post of Assistant Inspector in the Aska Deputy Tahsildar's jurisdiction in the Ganjām circle, to the revision of the strength of orderly of Sub-Inspectors and to the abolition of certain ranges, parties and fish-curing yards, and gollahs for the storage of salt on the West Coast.

Punishments imposed on departmental officers.

[† On page 16.]

6. Appendix B † shows the punishments imposed on officers of the department. There was an increase in the total number of punishments from 1,526 in 1914-15 to 1,710 in 1915-16, which was mainly due to the fact that a large number of peons who had no permanent appointment had to be fined for sleeping on guard duty. The Assistant Commissioners concerned have been instructed to see that the number of punishments imposed on menials is, if possible, reduced in future.

Resignations.

7. Ninety-three officers (including two Inspectors, four Sub-Inspectors and sixteen clerks) resigned their appointments against one hundred and eleven officers (including six Sub-Inspectors and fourteen clerks) in the previous year. Eleven of these officers resigned to take up appointments in other departments.

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

Appeals.

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

Number of salt factories available for work and actually worked.

9. The number of Government factories was reduced from 20 to 19 owing to the closure of the Kudikkadu factory (vide G.O. No. 598, Separate Revenue, dated 20th August 1915) and the number of Excise factories also fell from 45 to 44 as the pans of Kadaikkadu factory in the Tranquebar Circle were resumed on account of the failure on the part of licensees in spite of repeated warning to improve the outturn and sales of the factory and to reduce their liability to Government. Sanction was accorded for the opening of the Veppalodai factory, the Penuguduru, Jagannaikpur, Pakala and the Levingepuram extensions (vide G.Os. No. 543, Separate Revenue, dated 30th July 1915, No. 714, Separate Revenue, dated 13th October 1915, No. 90, Separate Revenue, dated 2nd February 1916, No. 188, Separate Revenue, dated 9th March 1916 and No. 524, Separate Revenue, dated 28th June 1916), but salt was not scraped in any of these during the year. The total area fit for salt manufacture in Government and Excise factories was 7,766 and 8,538 acres, respectively, but that actually worked was 5,817 and 6,048 acres, respectively. Of excise factories, the Naupada extensions, the Jagannaikpur, Manambadi, Arumuganeri and Kulasekarapatnam factories were held on special leases. All Government and excise factories were worked except Pandraka and Cheyur factories, where there was no manufacture on account of the existence of large stocks.

Total outturn.

10. The total quantity of salt manufactured was 9,411,028 maunds against an average annual outturn of 10,946,962 maunds during the previous five years. The fall in the outturn which was confined to the Central and Southern divisions was due to heavy rains during the early part of the season, which interfered with manufacture.

Excise manufacture.

11. The quantity of salt manufactured under the Excise system increased from 5,664,269 maunds in 1914 to 5,758,862 maunds in 1915. This includes 110,476 maunds produced in the two extensions at Naupada and 5,474 maunds in the experimental pans at Adirampatnam.

Relations between licensees and capitalists.

12. In ten Excise factories the licensees worked independently of capitalists.

Monopoly manufacture.

13. The quantity of salt manufactured under the monopoly system also increased from 2,471,370 maunds to 3,652,166 maunds and the increase occurred in all the sub-divisions except Negapatam. Of this, 30,112 maunds were produced in the model saltern and 2,712, 9,468, 20,090 and 6,062 maunds in the experimental pans at Krishnapatnam, Vayalur, Sevandakulam extension and Arumuganeri, respectively.

Rejections and damage by rain.

14. Damage caused by rain to salt on drying grounds was estimated at 149,926 maunds against 63,222 maunds in the previous year. Rejections before or after estimation were nowhere excessive. The quantity of salt destroyed on the drying grounds at Arumuganeri as not being up to the standard prescribed in the lease was only 11,230 maunds against 51,326 maunds in the previous year.

Stocks and issues. (On pages 17 and 18).*

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

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and Excise, in hand on the East Coast at the end of March 1916 was sufficient to last for only 4·3 months as shown below:—

Sub-division. (1)	Stock at the end of 1915–16. (2)	Average sales for Home and inland consumption for the past three years. (3)	Period for which stocks in column 2 should suffice. (4)
	I. MDS.	I. MDS.	MONTHS.
Waltair	583,239	2,070,377	3·4
Cocanada	125,523	699,578	2·1
Masulipatam	37,344	288,963	1·5
Nellore	387,911	1,459,643	3·2
Chingleput	516,159	2,277,330	2·7
Cuddalore	232,417	532,878	5·2
Negapatam	161,328	873,298	2·2
Tinnevelly	1,550,871	1,783,143	10·4
Total ..	* 3,594,792	9,985,760	4·3

* Excludes 57,876 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.
1911–12	10,426,937	1,357,631
1912–13	10,551,902	1,495,686
1913–14	10,372,869	1,488,035
1914–15	10,971,189	1,366,962
1915–16	10,130,307	1,216,120

In none of the sub-divisions was there a year's supply. The question of increasing the output of salt in the Presidency has been engaging the attention of the Board and Government for sometime past, and proposals have been called for from the local officers for opening factories in suitable localities. The quantities of salt sold within the Presidency and sent to places outside the Presidency during the past five years are noted in the margin.

Imports by sea—duty-paid (vide Appendix D on page 20).

17. The quantity of duty-paid salt imported by sea from the Bombay Presidency increased from 1,400,307 maunds to 1,536,569 maunds. The increase is attributed to larger removals by merchants in anticipation of enhancement of duty on salt and also to meet the demand from the interior districts of the Presidency.

Imports of duty-paid salt from Bombay and Goa by rail into the Presidency also increased from 384,671 maunds to 627,113 maunds.

Imports—duty-bearing.

18. The quantity of duty-bearing salt imported by sea fell from 3,978 maunds to 2,823 maunds, and was chiefly from the United Kingdom. The bulk of this, viz., 2,698 maunds was received at Madras.

Variation in sales for Home and Inland consumption.

19. The total issues for Home and inland consumption of salt locally manufactured and imported by sea and rail were 9,179,918, 1,539,396 and 627,113 maunds, respectively, as against 10,549,184, 1,404,296 and 384,671 maunds in 1914–15. The decrease of over $13\frac{1}{2}$ lakhs of maunds in the issues of locally manufactured salt occurred in all the sub-divisions and was due to the restriction placed on the sales of Government salt on account of low stock and to the Government of India Salt Ordinance No. II of 1916 restricting the issues of salt from all factories.

Exports.

20. One lakh and fifty-eight thousand maunds of powdery salt were exported from the factories of the Tuticorin and Kayalpatnam Circles to the Straits Settlements and one lakh of maunds was removed by the Travancore Darbar from the Tuticorin Circle. The salt in both cases was issued duty-free. Three lakhs twenty thousand and four hundred and sixteen maunds of duty-paid salt were exported to Calcutta and Rangoon. Of this, 312,416 maunds were removed by M.R.Ry. A. R. A. R. S. M. Somasundram Chettiyar from the Vayalur factory and the Madras depot and the balance of 8,000 maunds by the Oriental Salt Company from the Jagannaikpur factory.

Duty-free issue of salt for use in manufactures.

21. Twelve thousand four hundred and eighty maunds were supplied duty-free from the Vayalur factory and the Madras depot for use in manufactures. Of this, 7,600 maunds were issued to the Buckingham and Carnatic Mills Companies for bleaching and dyeing purposes, 1,600 maunds to Messrs. Parry & Co., for use in their chemical works at Ranipettai and the balance of 3,280 maunds to other companies for use in tanneries.

Supply to jails.

22. The quantity of salt supplied to the Jail Department was 6,462 maunds against 4,289 maunds in the previous year.

Supply of salt to the French Government.

23. The French Government were supplied with 81,280 maunds against 61,718 maunds in 1914–15.

Wastages written off.

24. Seven hundred and twelve thousand eight hundred and ninety-eight maunds were written off during the year as wastage against 686,187 maunds in the previous year. The general proportion of wastage to the stored contents of heaps sold was 5·7 against 6·7 in 1914–15.

Excesses.

25. Excesses amounting to 1,085 maunds were discovered in 80 heaps.

Abstract of stocks and issues during the past five years.
(On page 19.)*

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, and excluding wastages and double entries due to transfer of stock from one sub-division to another.

Wholesale price of salt in Excise factories.
(† On pages 22 and 23.)

27. Appendix E † shows the quantities of excise salt sold for home and inland consumption and the wholesale prices realised for it by licensees. The average for the Presidency rose from As. 3–5–3 in 1914–15 to As. 5–2 a maund in 1915–16. The increase occurred in all the sub-divisions and was due to low stock consequent on the failure of manufacture and to the Government of India Salt Ordinance No. II of 1916 placing restrictions on the issues of salt from factories.

Wholesale price of salt in Government factories.
Appendix F (on page 24).

28. The usual price of Government salt was As. 3 a maund. Lower rates were charged at Pandraka, Kanuparti, Krishnapatnam and Karambalam under G.O. Mis. Nos. 2827, Revenue, dated 23rd September 1913, 891, Revenue, dated 18th September 1905, 3350, Revenue, dated 5th November 1912, and 3165, Revenue, dated 18th October 1912, respectively. The rates were high at the several Government factories and extensions, where issues were restricted on account of low stock, and salt was sold by auction. The salt manufactured in the several experimental pans and in the model saltern, Vayalur, was sold from the drying grounds at rates which varied from one anna to As. 13–10 a maund, high prices being obtained for light salt.

Retail price of salt.
(‡ On page 24.)

29. Appendix G ‡ shows the average retail prices of salt at each district centre for the three years ending 1915–16. These varied from Rs. 1–9–0 to Rs. 3–2–0 a maund against Rs. 1–6–10 to Rs. 2–13–8 a maund in 1914–15. The high prices were due to the shortage of stocks in the various markets.

Cost of establishment per maund of salt produced.

30. The total number of factories, both excise and monopoly, during the season of 1915 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 three monopoly factories producing twenty-seven lakhs and six excise factories producing thirty-seven lakhs of maunds. The average cost of establishment for each maund of salt produced in the monopoly and excise factories works out to 4·5 pies

6 3.

(*b*) In the second class there are two monopoly factories producing three and a half lakhs and eight excise factories producing twelve lakhs of maunds and the average cost of establishment per maund of salt produced for monopoly and excise factories works out to 10·9 pies and 11·9 pies, respectively.

(*c*) In the third class there are seven monopoly and twenty-one excise factories producing about four and a half lakhs and ten lakhs of maunds, respectively. In the case of monopoly factories the average cost of establishment is As. 1–2·4 a maund and in the case of excise factories it is As. 1–8·6 a maund. In four factories the charge exceeded 3 annas a maund.

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

31. The average cost of Bombay salt imported on private account at British ports in South Canara and Malabar was As. 9–11·4 per maund. The prime cost at Calicut was As. 10–3·1 per maund, while the lowest price at which Madras salt could be transported to Calicut would be As. 11–5–3 annas cost price and As. 8–5 freight. On account of the restrictions placed on sales of Government salt consequent on low stock, imports of Madras salt to the Salem and Coimbatore districts including the Nilgiris fell from 615,982 maunds to 504,175 maunds, but this decrease was made up by imports from Bombay and Goa, which rose from 244,356 maunds to 371,747 maunds. The quantity imported into these districts during the last three years is given below:—

—		1913–14.	1914–15.	1915–16.
		I. MDS.	I. MDS.	I. MDS.
Imported by rail from Bombay and Goa	..	70,081	88,264	78,247
Imported by sea and rail from Bombay	..	184,146	156,092	293,500
Imports of Madras salt	..	612,746	615,982	504,175
Total	..	866,973	860,338	875,922

Imports by rail from Bombay and Goa into the Madras Presidency advanced from 384,671 maunds to 627,113 maunds and into Mysore from 623,036 maunds to 690,997 maunds. There was also a decrease in the imports of Madras salt into Mysore from 109,788 maunds to 96,066 maunds.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

Total consumption.

	I. MDS.
Total issues for home and inland consumption of Government and Excise Salt	9,179,918
Add—	
Imports by sea	1,539,396
Imports from the Bombay Presidency and Goa by rail into Mysore	690,997
Imports from the Bombay Presidency and Goa by rail into the Madras Presidency.	627,113
Total ..	12,037,424

32. Excluding salt sold for fish-curing and to the French Government and to the Travancore Darbar and including imported salt, the total quantity of salt issued for consumption in the Madras Presidency and in the territories ordinarily supplied by it was 12,037,424 maunds (as shown in the margin) against 12,961,187 maunds in the previous year.

(On pages 25 and 26.)*
(† On pages 27 and 28.)

33. The first * part of Appendix H shows how salt was distributed by rail and the second † part gives the quantity available for consumption within each district, so far as it can be ascertained from 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.

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

	1915–16.	1914–15.
	I. MDS.	I. MDS.
Total sales (excluding exports by sea) and imports by sea and rail into the Madras Presidency	12,037,424	12,961,187
Deduct—		
Salt sent beyond the Presidency	1,122,349	1,256,414
Balance ...	10,915,075	11,704,773

On the basis of the figures given in the census tables the average consumption per head of population was 18·77 lb. against 20·13 lb. for the preceding year. The fall in the consumption was due to restrictions imposed on sales of Government salt to prevent depletion of stock which was low on account of the unfavourable character of the season for salt manufacture and to the Government of India Salt Ordinance No. II of 1916 placing restrictions on the issue of salt from factories.

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

	I. MDS.
Quantity	2,016,504
	PERSONS.
Population	10,197,087

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

	Quantity.	Population.
	I. MDS.	PERSONS.
As in paragraph 34	10,915,075	47,851,329
Deduct	2,016,504	10,197,087
Balance ..	8,898,571	37,654,242
	19·45 lb.	

35. The consumption of the West Coast districts, Mysore and Coorg works out to 16·27 lb. per head and that for the rest of the Presidency excluding Travancore and Cochin to 19·45 lb. against 21·26 lb. in the previous year.

Consumption in Pudukkottai.

36. As in former years, the consumption of the Pudukkōttai State has been calculated by adding to the quantities declared at the several factories for places in the State half the deliveries at the Manapparai Railway Station from places in the South Arcot, Tanjore, Trichinopoly, Madura and Tinnevelly districts. The factory declarations in 1915–16 were 50,378 maunds and one-half of the quantity consigned to the Manapparai Railway Station was 28,404 maunds; the sum of the two gives an average consumption of 15·74 lb. per head of population against 15·15 lb. in 1914–15.

CHAPTER V.—REVENUE AND EXPENDITURE.

Receipts.
(* On page 29.)

37. Receipts on account of Salt revenue under different heads are shown in Appendix I.* The decrease of Rs. 1,27,722 as compared with the revenue of the preceding year is the net result of—

	RS.
(i) Increases in—	
(*a*) Cost price of Government salt sold for home and inland consumption and for export to British Indian ports.	1,22,442
(*b*) Value of salt sold to the French Government	2,938
Total ..	1,25,380
(ii) Decreases in—	
(*a*) Duty on Government and Excise salt sold for home and inland consumption and for export to British Indian ports	2,40,690
(*b*) Miscellaneous receipts	6,461
(*c*) Value of salt sold for fish-curing	3,805
(*d*) Customs duty	2,146
Total ...	2,53,102

38. The decrease of 2·41 lakhs of rupees under duty was due to smaller realizations on account of cash and credit sales during the year.

The increase of 1·22 lakhs of rupees under cost price of Government salt sold for home and inland consumption was due principally to the system of sale by auction of Government salt on account of low stock.

(† On page 29.)

39. A statement † showing the cash and credit collections during the year is attached to Appendix I. Of the total receipts of Rs. 1,15,78,575, Rs. 22,79,733 were realised on account of Government and Excise salt sold for cash, Rs. 91,78,761 for salt issued on credit both before and during the year and the balance of Rs. 1,20,081 on account of customs duty, cess, fines, forfeitures, etc.

(‡ On page 30.)

40. The quantity of salt issued on credit in each sub-division as shown in enclosure 2 ‡ to Appendix I represents 88·90 per cent of the total sales against 87·90 per cent in 1914–15. The percentage of credits issued by the Board was 52·34 per cent against 55·72 per cent in the previous year. Of the value of salt issued on credit (Rs. 86,01,367), Rs. 36,63,495 were

collected in the year and Rs. 49,37,872 were outstanding at its close. Rupees 55,15,266 were realised during the year on account of salt issued on credit in the previous year.

Revenue of 1915–16 compared with that of previous years.

	RS.
1911–12 ..	1,07,48,794
1912–13 ..	1,10,73,645
1913–14 ..	1,11,65,670
1914–15 ..	1,17,06,297
1915–16 ..	1,15,78,575

41. The salt revenue of the Presidency for the five years ending 1915–16 is given in the margin.

(* On page 30.)

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. 1,22,91,769.

Charges.
(† On pages 31 to 34.)

43. Including Abkāri charges, the total charges of the Presidency were Rs. 34,28,523. Details for sub-divisions are given in Appendix J †. Excluding Rs. 28,304 spent on Excise licensees' works and Rs. 6,26,951 on salt purchase and freight, which are items exclusively relating to salt, the net charges debitable to the combined Salt and Abkāri Department work out to Rs. 27,73,268. 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. 18,48,845 is debited to Excise and the remainder together with the two amounts mentioned above as relating exclusively to salt, or, in all, Rs. 15,79,678 is the amount debitable to salt.

Cause of variation.
(Vide Enclosure to Appendix J on page 35.)

44. There was a total increase of 1·80 lakhs of rupees under charges. This is chiefly due to an increase of 1·44 lakhs of rupees under purchase of salt manufacturer's share. The quantity of salt produced in the Government factories increased from 2,471,370 maunds in 1914 to 3,652,166 maunds in 1915 and the licensees in the several monopoly factories in the Northern Division except Ganjām were paid a higher rate of kudivaram for salt manufactured on or after 1st June 1915 as an inducement to increase the output.

(Vide Appendix K on pages 36 and 37.)

45. The total expenditure on works was Rs. 2,07,996 against Rs. 2,02,648 in the previous year. The amount included a sum of Rs. 28,304 against Rs. 25,719 in the previous year spent on works executed by the department on behalf of Excise licensees and recoverable from them by means of cess.

Proportion of charges to receipts and net revenue.

46. The charges work out to 12·8 per cent against 11·96 per cent in the previous year and the net revenue rose from Rs. 1,04,59,307 to Rs. 1,07,12,091.

47. The revenue receipts were Rs. 1,02,85,551 and the charges Rs. 9,26,925 or 9 per cent of the receipts. The manufacturing receipts were Rs. 12,93,024 and the charges Rs. 6,52,753 or 50·49 per cent of the receipts.

(‡ On pages 38 to 40.)

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 10·9 pies to 2 annas 10·5 pies a maund except at Calingapatam, Madras Depot and the Model Saltern Vayalur, where the rate exceeded As. 3. The establishment charges exceeded 5 per cent of the duty on the salt sold in 1914–15 in nine factories and in four cases there was a loss to Government on the year's transactions.

CHAPTER VI.—QUALITY OF SALT.

Mode of selecting samples.

49. In accordance with the instructions contained in Board's Proceedings, Nos. 4498, Salt, dated 28th November 1904 and 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 of salt manufactured and stored during 1915 and the other of salt sold at each factory during 1915–16. All the samples were analysed in the Board's Laboratory.

Quality of Government salt.

50. According to these analyses the average percentage of sodium chloride in the salt manufactured in factories for sale to Government during 1915 was 93·4 against 93·3 in 1914. The average percentage of magnesium salts rose from 2·2 to 2·9, but there was a decrease in the percentages of calcium impurities and of dirt from 1·1 and 2·8 to 1·0 and 2·4, respectively. In eight factories the average percentage of 93·4 of sodium chloride was exceeded. The best salt was that produced in the Manakkudi factory which contained 95·8 per cent of sodium chloride, while the salt produced in the Krishnapatnam extension No. I, which was the worst, contained 91·1 per cent of sodium chloride, 5·4 per cent of magnesium salts, 1·0 per cent of calcium salts and 2·3 per cent of dirt.

Quality of Excise salt.

51. The average percentage of sodium chloride in the salt manufactured in the excise factories during 1915 remained the same as in the previous year, but there was a slight fall in the percentage of magnesium chloride from 2·3 to 2·1 and an increase in that of dirt from 2·1 to 2·2, the percentages of magnesium sulphate and of calcium impurities remaining unaltered. The percentage of sodium chloride was below the average in twenty-one factories, and only in three factories—Iskapalle, Vattanam and Muthuraghunathapatnam—did the percentage exceed 95 per cent.

Quality of salt in the Tuticorin and Kayalpatnam Circles.

52. The analytical results of the samples of salt produced in the factories in the Tuticorin and Kayalpatnam circles, where a special establishment has been sanctioned to supervise manufacture are noted below :—

Factory.	Year.	Sodium Chloride.	Magnesium salts.	Calcium salts.	Dirt.
Levingepuram	1913	93·4	4·6	1·1	0·8
	1914	90·8	7·0	1·2	0·8
	1915	92·4	5·3	1·3	0·8
Tuticorin	1913	No manufacture.			
	1914	90·8	5·8	1·6	1·4
	1915	91·7	5·1	1·3	1·2
Sevandakulam	1913	94·7	2·7	1·0	1·1
	1914	91·0	7 0	1·1	0·5
	1915	91·5	5·5	1·3	1·2
Kayalpatnam	1913	95·0	2·7	0·6	1·3
	1914	92·2	5 0	1·3	1·1
	1915	90·3	5 6	1·6	2·2
Arumuganeri	1913	95·4	2·5	0·6	1·2
	1914	93·9	3·5	1·2	1·0
	1915	93·9	3·3	1·0	1·3
Kiranur	1913	95·1	1·5	1·6	1·3
	1914	95·0	2·9	0·9	0·8
	1915	90·5	5·3	1·7	1·9

The figures show that the salt contained a large percentage of magnesium impurities. The soil of these factories is generally porous, and clay cannot be had in any quantity. Consequently the brine required for manufacture is almost exclusively obtained from brine pits and the factories have been laid out on this system from time immemorial. To obtain the brine from the sea on a sufficiently large scale would involve an enormous amount of expense now and increase the cost of production. The only alternative appears to be to wash the salt thoroughly in brine and this experiment is being tried in all the factories of the sub-division in the current year. The abolition of brine tests with their opportunities for corruption and oppression by the lowpaid subordinates of the department has caused the licensees to accept the system readily, but they have hitherto shown a tendency to avoid carrying out their part of the contract and have been washing the salt very badly in most factories. However, wherever the system has been properly carried out, the results have been most satisfactory and the Board believes that it will eventually bring about a vast improvement in all factories where the salt is now essentially impure.

Analysis of salt sold.

53. The analysis of salt sold at each factory during 1915–16 has given the following results.

83

—		Percentage of				
		Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.	Moisture.
Government ..	1915–16	87·8	2·1	1·1	2·8	5·6
	1914–15 ..	86·8	2·2	1·3	3·1	6·1
Excise	1915–16	87·3	2·9	1·1	2·1	6·2
	1914–15	86·2	3·0	1·2	2·4	6·7

Government factories.—The average percentages of 87·8 of sodium chloride and of 5·6 of moisture were exceeded at eight and ten factories, respectively. Only in two factories—Surla and Pandraka—did the percentage of dirt exceed 4 per cent.

Excise factories.—The average percentage of 87·3 of sodium chloride was exceeded at twenty-two factories and in twelve factories the salt contained more than 7 per cent of moisture. Only in two factories—Tranquebar and Manginapudi—did the percentage of dirt exceed 4 per cent. It must, however, be remembered that the system of analysing one or two samples of the salt manufactured and sold at each factory is at the best of very little value since the samples represent a minute fraction of the salt under consideration. Practically every handful of salt shows a different composition from every other handful and where a number of samples of salt manufactured under precisely similar conditions have been analysed the results have often been most discrepant.

Manufacture in the Attipat and Vallur factories.

54. There was no change in the method of manufacture adopted in the Attiput and Vallur factories. The total quantity of salt produced in the two factories was 1,068,472 maunds against 1,089,360 maunds in the previous year. The percentage of sodium chloride in the Attiput factory remained unaltered, but that in the Vallur factory increased from 92·3 to 95·0. The salt of the Ennore factories yielded at the time of sale during the year from 23 measures to 26 measures to a maund. The general average for the Presidency was 22·1 to 27·0 measures against 29 to 33 measures of Bombay salt as ascertained by Mr. Merriman in 1900 (vide paragraph 49 of his report printed in B.P. No. 155 (Confidential), dated 14th June 1900).

Departmental experiments in methods of manufacture.

55. The results of the departmental experiments during 1915, have been separately reported to Government in B.P. No. 70/629 Salt, dated 16th February 1916 disposed of in G.O. No. 375, Separate Revenue, dated 11th May 1916. The results would have been much better but for the unfavourable season. The experiments have refuted the idea hitherto entertained that it is impracticable to produce in this Presidency salt of the Bombay standard of lightness. The light salt system is becoming popular with the licensees and in the Tuticorin and Kayalpatnam circles some of them contemplate remodelling their pans according to the new method. With a view to improve the quality, the Board has ordered that salt should be washed in 25° brine after scraping in all the experimental salterns, in a portion of the Chinnaganjam factory and in all the factories of the Tinnevelly sub-division generally.

System of scraping salt in morning or evening.

56. The new system of scraping salt in the morning or evening was tried in all the factories of the Presidency except Cheyur and Merkanam during 1915. Scrapings were generally conducted in the early mornings. Precautions were taken to prevent frauds on the revenue by arranging for special patrols and by directing all coolies to clear out of the factory before a fixed hour wherever scrapings were conducted at night. The Board has, however, issued orders that evening scrapings should be avoided as far as possible. The little opposition to the experiment that was met with during the season of 1914 has practically died out and it is reported that the licensees have begun to appreciate the change in the hours of scraping. The results of analyses of the samples of salt sold show that there was a decrease in the percentages of moisture and of dirt and an increase in the percentage of sodium chloride. The Commissioner also noticed in all the factories he visited a marked increase in the dryness of the salt and hardness of the crystals, the two chief points aimed at by the new system. There was also a

slight improvement in measurement. The results, so far as they go, should be considered satisfactory, but they would have been better but for the unfavourable season and the failure of the licensees to pay proper attention to the elimination of flake salt.

Drying salt on ridges.

57. The system of drying salt on ridges for eight days or until the next scraping was tried in twenty-three factories during 1915. The system has one serious disadvantage when light salt is the object in view. If the mound of salt thus formed is more than a very few inches high, it interferes with the action of the wind which produces an eddy and brings much of the flake salt to the windward end of the beds. This, of course, destroys much of the utility of the traps and spoils the salt deposited at the windward edge of the beds, which ought properly speaking, to be the best. On the whole it is probably best to dry the salt on the drying grounds, removing it in baskets from the pans as soon as it is scraped.

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

(* On pages 41 and 42.)

58. Appendix M * shows the number of salt cases reported, and the manner of their disposal during the official year 1915–16, in each sub-division of the Presidency.

59. Including undetected cases and scrapings, the total number of cases reported fell from 137 in 1914–15 to 78 in 1915–16. The decrease occurred in the Cocanada, Masulipatam, Negapatam and Malabar sub-divisions and is attributed to the absence of spontaneous salt formations on account of constant rains. There was, however, an increase in the Cuddalore sub-division, which is reported to be due to the detection of cases of possession of earth-salt, and of salt illicitly imported from the French territory. The Board has impressed on the local officers the necessity for special vigilance in view of the fact that the duty on salt has been slightly enhanced.

Classification of offences.

60. Excluding undetected cases and scrapings, the total number of cases reported during 1915–16 was 60, and of these, 46 were sent for trial and in 44 convictions were obtained. In 2 cases, the offence was manufacture of contraband salt (other than saltpetre), 10 related to possession of contraband salt-earth, 10 to possession of earth-salt, 13 to possession of spontaneous or swamp salt, and the remaining 25 were connected with the manufacture of saltpetre, etc.

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

Year.	Salt.	Spontaneous salt.	Earth-salt.	Salt-earth.	Saltpetre.	Brine.
	M. S. T.	M. S. T.	M. S. T.	M S. T.	M. S. T.	M. S. T.
1915–16	†5 36 58	2 19 10½	0 18 37½	7 19 30	4 1 78	1 2 72
1914–15	0 38 26	18 38 41½	2 5 27	4 2 33	..	12 6 5

† Includes 13 seers 16 tolas of reduced salt.

Duration of cases before Inspectors.

62. The general average duration of enquiries into cases held by Assistant Inspectors and Inspectors was 8·78 days in 1915–16. Six circles contributed especially towards the high average, viz., Salem, Bellary, Tirukkōyilūr, Udipi, Ponnāni and Penukonda, and the delay in all these cases was due chiefly to the defective arrangements made by the Inspectors for the disposal of cases.

Acquittals.

63. There were no cases of acquittal by the Magistrates during the year.

Illegal arrests.

64. There were no cases of illegal arrest in 1915–16.

Rewards.

65. The amount sanctioned as rewards was Rs. 149 against Rs. 290–4–0 in the previous year. The fall is due to the decrease in the number of cases and convictions.

Assault on officers.

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

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Salt preventive operations in the Pudukkottai State.

(* On page 43.)

67. Appendix N* shows the results of the operations of the Salt Preventive force in the Pudukkottai State. There was no detection during the year. The retail price of salt ranged from 10·88 to 23·95 Madras seers per rupee.

CHAPTER VIII.—FISH-CURING.

Number of yards worked.

68. There were 118 fish-curing yards at work at the end of 1914–15, but the number fell to 116 in the year under report on account of the temporary closure of the Marrivada and Madakara yards. The Godarigunta yard which was temporarily closed in 1912–13 and the Monapalem, Akkaraikuppam and Kuttapuli yards which were temporarily closed in 1913–14, were also permanently abolished during the year (vide G.Os. Mis. Nos. 253, Separate Revenue, dated 14th April 1915, 274, Separate Revenue, dated 23rd April 1915 and 542, Separate Revenue, dated 30th July 1915).

69. Kalmady Soma Merkalan, Messrs. J. V. Alvares & Co. and three other private curers who were permitted to purchase salt from Government fish-curing yards availed themselves of the concession. The concession was granted to two new private curers during the year and it was withdrawn in the case of two other curers who failed to take advantage of the concession.

Extent of operations.

[† On pages 44 and 45.]

70. The total weight of fish brought to the yards for curing was 992,612 maunds or 36,463 tons against 1,075,005 maunds or 39,490 tons in the previous year. The decrease of 7·6 per cent occurred chiefly in the Malabar sub-division and was due to the unfavourable character of the season for fishing. The quantities of fish brought for curing in the yards of the East and West Coasts during the last five years are given in the foot-note to Appendix O.†

Proportion of salt issued to fish cured.

71. The quantity of salt issued for every maund of fish varied from 7·76 lb. to 19·40 lb. and the average for the Presidency rose slightly from 12·17 lb. to 12·54 lb. The figures for 1914–15 and 1915–16 for the East and West Coasts are given below :—

	1914–15.	1916–16.
	LB.	LB.
East Coast	11·59	11·43
West Coast	12·32	12·96

Quantity of cured fish available for local consumption.

72. The actual quantity of fish which left the yards cured and fit for consumption was 542,208 maunds, while 19,711 maunds of salted fish were imported from places outside the Presidency. Out of the total quantity of 561,919 maunds, 192,002 maunds of cured fish were exported to places outside the Presidency leaving a balance of 369,917 maunds for local consumption. The average value of a pound of fish was annas 1–10·3 against annas 1–7·0 in the previous year.

Financial results.

73. During the year 34,054 maunds of excise salt were bought by Government for supply to fish-curing yards and the total quantity of salt issued to the yards was 151,298 maunds. The total expenditure on the yards including the cost of salt and the charges incurred on account of buildings, establishments and contingencies amounted to Rs. 1,16,015–14–9, while the receipts were Rs. 85,814–1–7. The loss on the year's working amounts to Rs. 30,201–13–2 and the progressive gain to Government since 1879–80 is reduced to Rs. 56,050–9–7. The cost of establishments for gollahs on the West Coast, the interest on capital cost of gollahs and the cost of their upkeep have not been taken into account in view of the fact that the system of storing salt in gollahs has been abandoned and the establishment sanctioned therefor has been abolished.

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

CHAPTER IX.—MISCELLANEOUS.

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

75. During the year 4,900 heaps were stored, of which 18·61 per cent were stored by Inspectors and Assistant Inspectors. Of heaps stored by Sub-Inspectors, 11·66 per cent were tested by Inspectors and Assistant Inspectors, chiefly by check-weighment at the time of sales.

Saltpetre industry.

76. The number of factories for the manufacture of crude saltpetre rose from 800 in 1914–15 to 885 in 1915–16, while the number of refineries continued to be 26 as in the previous year.

Receipts and expenditure on account of saltpetre.

77. The receipts on account of license fees were Rs. 2,452 against Rs. 2,417 in the previous year and the expenditure which consists solely of the pay of the officers employed to supervise the refineries was Rs. 3,698–10–4 against Rs. 4,234–9–7 in the previous year.

Refined saltpetre and edible salt produced.

(On page 46.)*

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

Records.

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

Service books.

80. The service books of employés in the department were properly maintained.

Inventory of valuable stock.

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

Conduct of officers.

82. With few exceptions, the officers of the department have worked well.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 24*th August* 1916.

E. F. THOMAS,
Secretary to the Commissioner of Salt, Abkāri and Separate Revenue.

(True Copy)

J. W. GREATOREX,
Assistant Secretary

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APPENDIX A (vide paragraph 5).

STATEMENT showing the sanctioned strength of the establishments as it stood on 31st March 1916.

	Establishments in the Board's and the Deputy and Assistant Commissioners' offices: Clerks, accountants, copyists, type-writing clerks and pressman.	Establishments in the Board's and the Deputy and Assistant Commissioners' offices: Menials.	Inspectors, Assistant Inspectors and Sub-Inspectors, Permanent: Inspectors.	Permanent: Assistant Inspectors.	Permanent: Sub-Inspectors.	Temporary: Inspectors.	Temporary: Assistant Inspectors.	Temporary: Sub-Inspectors.	Subordinate Factory establishments, Permanent: Clerks and shroffs.	Permanent: Petty officers.	Permanent: Peons.	Temporary (b): Clerks and shroffs.	Temporary (b): Petty officers.	Temporary (b): Peons.	Subordinate Preventive and Tree-tax establishments, Permanent: Clerks and shroffs.	Permanent: Petty officers.	Permanent: Peons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Strength at the beginning of the year ..	153	133	84	97	806	..	17	62	169	323	1,335	..	18	947	161	111	3,905
Sanctioned during the year	..	..	..	1	3	..	..	3	1	4	18	..	1	10	..	..	..
Abolished during the year	..	..	..	1	7	..	..	..	1	3	..	..	..	9	..	42	422
Strength at the end of the year	(a) 153	133	84	97	802	..	17	65	169	324	1,353	..	19	948	161	69	3,483

	Subordinate Preventive and Tree-tax establishments—cont., Temporary: Clerks and shroffs.	Temporary: Petty officers.	Temporary: Peons.	Subordinate Fish-curing establishments (c).	Subordinate Distillery establishments: Clerks.	Petty officers.	Peons.	Saltpetre amins—Petty officers.	Abkari establishments in Collectorates and Taluk offices: Clerks.	Menials.	Total strength.	Cost per annum.
	19	20	21	22	23	24	25	26	27	28	29	30
Strength at the beginning of the year ..	6	7	142	286	4	7	86	51	280	65	9,255	RS. 18,75,390
Sanctioned during the year	..	6	15	..	..	..	..	..	1	..	63	(d) 9,678
Abolished during the year	2	..	8	8	..	..	2	..	..	..	505	(e) 50,301
Strength at the end of the year	4	13	149	278	4	7	84	51	281	65	8,813	18,34,767

(a) Exclusive of the establishments sanctioned for the Income-Tax Department of the Board's office.
(b) Includes non-continuous service men employed as line guards during the manufacturing season.
(c) Inclusive of the temporary men also employed on these duties.
(d) Includes Rs. 1,404 due to the period of employment of the temporary establishment sanctioned for the supervision of cultivation and manufacture of ganja at Santaravur having been raised from 3 to 6 months and of the process server in the Saidapet taluk from 6 to 12 months.
(e) Includes Rs. 660 due to the revision of the pay of Income-tax establishment in the Board's office.

APPENDIX B (vide paragraph 6).

STATEMENT showing the number of punishments imposed on the officers of the Salt and Abkāri Department of and below the rank of Inspectors during 1915-16.

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.	1915-1916 ..	198	..	2	..	..	..	2	1·0
	1914-1915 ..	198	..	1	..	..	..	1	0·5
Sub-Inspectors ..	1915-1916 ..	867	5	42	7	13	..	67	7·7
	1914-1915 ..	868	6	46	3	1	..	56	6·4
Clerks and Shroffs ..	1915-1916 ..	(a) 491	3	5	8	4	..	20	4·1
	1914-1915 ..	(a) 493	4	8	7	2	..	21	4·2
Menials	1915-1916 ..	(a) 6,911	71	54	139	783	574	1,621	23·4
	1914-1915 ..	(a) 7,351	56	34	126	663	570	1,448	19·7
Total ..	1915-1916 ..	(a) 8,467	79	103	154	800	574	1,710	20·2
	1914-1915 ..	(a) 8,910	66	89	135	666	570	1,526	17·1

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

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APPENDIX C (vide paragraphs 15 and 16).

STATEMENT of Stocks and Issues of Salt in the Presidency of Madras in the year 1915-16.

Sub-divisions.	Stock at the beginning of the year including wastage to be written off.			Received during the year.										Total in hand and received.		
				Government.					Excise.				Grand total, Government and excise.			
	Government.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.		Government.	Excise.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Waltair	167,876	197,321	365,197	(a) 1,176,190	..	46	..	1,176,236	(b) 1,002,471	24	(c) 1,082	1,003,577	2,179,813	(d) 1,344,404	(d₁) 1,200,606	2,545,010
Cocanada	31,488	72,952	104,440	178,852	(e) 168	..	..	179,020	(f) 507,497	8	(c) 94	507,599	686,619	210,508	580,551	791,059
Masulipatam ..	46,161	49,677	95,838	..	..	..	..	..	153,210	14	(c) 548	153,772	153,772	(g) 46,341	(g₁) 203 269	249,610
Nellore	92,925	166,208	259,133	(h) 535,908	..	14	(c) 2,500	538,422	(i) 934,320	120	(c) 636	965,076	1,503,498	(j) 633,385	(j₁) 1,129,246	1,762,631
Chingleput ..	1,158,824	543,214	1,702,068	1,580,872	(k) 100	571	(c) 34,780	1,616,323	264,494	14	(c) 248	264,756	1,881,079	2,775,147	808,000	3,583,147
Cuddalore	62,698	359,214	421,912	62,296	..	..	..	62,296	362,923	36	(c) 134	363,093	425,389	(l) 139,304	(l₁) 707,997	847,301
Negapatam ..	105,316	273,045	378,361	120,996	..	40	..	121,036	(m) 491,917	182	(c) 1,600	493,699	614,735	(n) 226,464	(n₁) 766,632	993,096
Tinnevelly ..	8,899	1,584,809	1,593,708	(o) 26,159	..	..	(p) 4,000	30,159	(q) 2,104,230	28	(c) 180	2,104,438	2,134,597	(r) 70,246	(r₁) 3,658,059	3,728,305
Total of the East Coast	1,674,187	3,246,470	4,920,657	3,681,273	268	671	41,280	3,723,492	5,851,062	426	4,522	5,856,010	9,579,502	5,445,799	9,054,360	14,500,159
Malabar—Total of the West Coast ..	55,222	..	55,222	..	(s) 117,826	3	(t) 2,904	120,733	..	..	..	..	120,733	175,955	..	175,955
Total of the Presidency	1,729,409	3,246,470	4,975,879	3,681,273	118,094	674	44,184	3,844,225	5,851,062	426	4,522	5,856,010	9,700,235	5,621,754	9,054,360	14,676,114
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(u) 2,163,686	..	..	2,163,686
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,823	..	..	2,823
Grand total ..	1,729,409	3,246,470	4,975,879	3,681,273	118,094	674	44,184	3,844,225	5,851,062	426	4,522	5,856,010	11,866,744	5,621,754	9,054,360	16,842,623

(a) Includes 32,540 maunds and 3,000 maunds purchased from the modified excise licensees of the Karasa extension blocks A and B and Naupada extension, respectively, during 1915, and 14,400 maunds manufactured during the season of 1916.

(b) Includes 81,600 maunds manufactured during the season of 1916 but excludes 55,200 maunds " " " 1915 and 32,540 maunds and 3,000 maunds purchased by Government from the modified excise licensees of the Karasa extension blocks A and B and Naupada extension, respectively.

(c) Undelivered salt on which duty was refunded.

(d) Includes / (d₁) Excludes } 266 maunds purchased from the excise licensees for fish-curing purposes and 26 maunds forfeited to Government under conditon 26 of the modified excise license.

(e) Received from the Karasa factory for supply to the Jalaripeta fish-curing yard.

(f) Includes 22,800 maunds manufactured during the season of 1916 but excludes 33,600 maunds manufactured during 1915.

(g) Includes / (g₁) Excludes } 180 maunds purchased from the excise licensees for fish-curing purposes.

(h) Includes 14,700 maunds manufactured during the season of 1916.

(i) " 19,200 maunds " " " of 1916.

(j) Includes / (j₁) Excludes } 2,038 maunds purchased from the excise licensees for fish-curing purposes.

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

(l) Includes / (l₁) Excludes } 270 maunds purchased from the excise licensees for fish-curing purposes and 14,040 maunds for supply to the French authorities at Karikal.

(m) Includes 15,600 maunds manufactured during the season of 1916.

(n) Includes / (n₁) Excludes } 112 maunds purchased from the excise licensees for fish-curing purposes.

(o) Includes 7 maunds manufactured during the season of 1916.

(p) Salt of the Arumuganeri experimental pans transported to West Coast, but returned undelivered owing to stress of weather and added to stock.

(q) Includes 41,800 maunds manufactured during the season of 1916.

(r) Includes / (r₁) Excludes } 31,188 maunds purchased from the excise licensees for fish-curing purposes.

(s) Includes 3,733 maunds transported from the Madras Depot at the close of 1914-15 and excludes 3,011 maunds and 9,600 maunds received from the Madras Depot and Kayalpatnam Circles, respectively, after 31st March 1916.

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

(u) Includes 627,113 maunds of duty-paid salt imported by rail from Bombay and Goa.

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

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1915-16—*cont.*

Sub-divisions—*cont.*	Expended during the year. Government. Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Excise. Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and excise.	Balance in hand including wastage to be written off. Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Waltair	(a) 864,998	11,230	..	(b) 168	..	39,725	916,121	963,752	..	(c) 458	51,678	1,015,888	1,932,009	428,283	184,718	613,001
Cocanada	(d) 134,742	7,405	1,080	..	..	6,772	149,999	476,234	(e) 8,000	(c) 20	22,167	506,421	656,420	60,509	74,130	134,639
Masulipatam ..	21,245	233	..	..	..	1,775	23,253	175,306	..	(c) 28	11,011	186,345	209,598	23,088	16,924	40,012
Nellore	322,530	3,352	..	..	..	30,814	357,696	961,643	..	..	41,363	1,003,006	1,360,702	275,689	126,240	401,929
Chingleput ..	(f) 1,677,799	3,318	..	(g) 99,104	(h) 324,910	305,941	2,411,072	521,718	..	..	52,332	574,050	2,985,122	364,075	233,950	598,025
Cuddalore ..	(f_1) 14,894	805	76,800	(i) 100	..	4,414	97,013	469,950	..	(c) 10	38,385	508,345	605,358	42,291	199,652	241,943
Negapatam ..	(j) 161,362	3,441	..	..	..	8,924	173,727	621,179	..	(c) 100	26,810	648,089	821,816	52,737	118,543	171,280
Tinnevelly ..	(k) 23,289	7,959	..	(l) 31,600	(m) 4,454	391	67,693	1,768,277	(n) 153,596	(o) 100,080	69,722	2,091,675	2,159,368	2,553	1,566,384	1,568,937
Total of the East Coast	3,221,859	37,743	77,880	130,972	329,364	398,756	4,196,574	5,958,059	161,596	100,696	313,468	6,533,819	10,730,393	1,249,225	2,520,541	3,769,766
Malabar—Total of the West Coast.	..	113,555	3,400	..	(p) 198	674	117,827	..	..	..	..	..	117,827	58,128	..	58,128
Total of the Presidency	3,221,859	151,298	81,280	130,972	329,562	399,430	4,314,401	5,958,059	161,596	100,696	313,468	6,533,819	10,848,220	1,307,353	2,520,541	3,827,894
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(q) 2,163,686	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,823	..	..	..
Grand total ..	3,221,859	151,298	81,280	130,972	329,562	399,430	4,314,401	5,958,059	161,596	100,696	313,468	6,533,819	15,014,729	1,307,353	2,520,541	3,827,894

(a) Includes 208 maunds supplied to the Jail Department.
(b) Issued from the Karasa factory to the Jalaripeta fish-curing yard in the Cocanada Sub-division.
(c) Destroyed.
(d) Includes 80 maunds supplied to the Jail Department.
(e) Exported from the Jagannaikpur factory to Rangoon.
(f) Includes 5,861 maunds supplied to the Jail Department.
(f_1) Includes 56 maunds supplied to the Jail Department.
(g) Issued from Vayalur and Madras Depot to the fish-curing yards in the West Coast.
(h) Includes 312,416 maunds exported from Vayalur and Madras Depot to Calcutta and Rangoon, 4,600 maunds issued duty free to the Carnatic Mills Company, and 3,000 maunds to the Buckingham Mills Company, for bleaching and dyeing purposes, 1,600 maunds to Messrs. Parry & Co., for use in their chemical works at Ranipettai, 2,800 maunds to Messrs. Chambers & Co., and 480 maunds to Messrs. Muhammad Haneeff Sahib & Co., for use in their tanneries and 14 maunds to the King's Institute at Guindy.
(i) Issued from the Karambalam factory to the Kadapakam fish-curing yard in the Chingleput Sub-division.
(j) Includes 62 maunds supplied to the Jail Department.
(k) ,, 195 ,, ,,
(l) Includes 27,600 maunds transported to the fish-curing yards in the Udipi Circle and 4,000 maunds returned undelivered owing to stress of weather and added to stock.
(m) Includes 4,404 maunds exported to to the Straits Settlements, and 50 maunds thrown into experimental pans, Arumuganeri, to increase the density of brine.
(n) Exported from the factories of the Tuticorin and Kayalpatnam Circles to the Straits Settlements.
(o) Includes 100,000 maunds of salt removed by the Travancore Darbar, and 80 maunds destroyed.
(p) Issued to the Superintendent, Government Fisheries, Tanur, for experimental purposes.
(q) Includes 627,113 maunds of duty-paid salt imported by rail from Bombay and Goa.

12-B

ENCLOSURE TO APPENDIX C (vide paragraph 26.)

STOCKS and Issues of Salt of all kinds for the five years ending with 1915-16.

Years.	In hand at beginning of the year. Government salt.	Excise salt.	Imported salt.	Total.	Receipts. Government salt.	Excise salt.	Imported salt.	Total.	Total in hand and received. Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1911-1912	3,166,450	4,816,166	..	7,982,616	4,797,821	6,769,338	1,762,258	13,329,917	7,964,271	11,586,004	1,762,258	21,312,533
1912-1913	3,795,411	4,824,048	..	8,619,459	4,944,049	8,006,250	1,740,162	14,690,461	8,739,460	12,830,298	1,740,162	23,309,920
1913-1914	4,695,658	5,631,054	..	10,326,712	3,206,239	6,366,371	1,632,715	11,205,325	7,901,897	11,997,425	1,632,715	21,532,037
1914-1915	3,999,577	4,558,303	..	8,557,880	2,559,577	5,590,462	1,788,967	9,939,006	6,559,154	10,148,765	1,788,967	18,496,886
1915-1916	1,568,778	3,116,633	..	4,685,411	3,774,251	5,807,890	2,166,509	11,748,650	5,343,029	8,924,523	2,166,509	16,434,061

Years.	Issues. For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Balance at end of the year, exclusive of wastage not written off within the year. Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
1911-1912	11,784,568	203,836	(a) 17,338	84,787	130,818	12,221,347	3,795,411	4,824,048	..	8,619,459
1912-1913	12,047,588	214,815	(b) 12,639	64,000	139,717	12,478,759	4,695,658	5,631,054	..	10,326,712
1913-1914	11,860,895	181,391	(c) 273,498	60,984	40,000	12,416,768	3,999,577	4,558,303	..	8,557,880
1914-1915	12,338,151	159,025	(d) 68,493	61,718	395,761	13,023,148	1,568,778	3,116,633	..	4,685,411
1915-1916	11,346,427	151,298	(e) 113,433	81,280	478,416	12,170,859	1,216,464	2,436,204	..	3,652,668

(a) Includes 12,335 maunds destroyed, 2,800 maunds issued to the Buckingham Mills Company and 800 maunds to the Carnatic Mills Company for bleaching and dyeing purposes, 300 maunds to Messrs. Chambers & Co., and 1,056 maunds to Messrs. Muhammad Haneef Sahib & Co. for use in tanneries and 47 maunds lost in transit in the supply to the French Government for which duty and cost price from the contractor were recovered.

(b) Includes 4,385 maunds destroyed, 3,696 maunds issued to the Buckingham Mills Company and 2,800 maunds to the Carnatic Mills Company for bleaching and dyeing purposes, 1,056 maunds to Messrs. Muhammad Haneef Sahib & Co. and 250 maunds to Messrs. Chambers & Co. for use in tanneries, 320 maunds to Messrs. Parry & Co. for use in their chemical works at Ranipettai, 28 maunds to the Superintendent, Government Fisheries, Tanur, for experimental purposes and 4 maunds to the Piscicultural Expert to the Government of Madras.

(c) Includes 252,301 maunds removed by the Travancore State, 10,533 maunds destroyed, 4,500 maunds issued to the Buckingham Mills Company and 4,200 maunds to the Carnatic Mills Company for bleaching and dyeing purposes, and 1,056 maunds to Messrs. Muhammad Haneef Sahib & Co. and 400 maunds to Messrs. Chambers & Co. for use in their tanneries, 320 maunds to Messrs. Parry & Co. for use in their chemical works at Ranipettai, 168 maunds to the Superintendent, Government Fisheries, Tanur, for experimental purposes, 14 maunds for use in the King's Institute at Guindy, 3 maunds wasted in crushing operations at Ennore, 2 maunds found in excess on the Karasa excise platform and added to monopoly stock and 1 maund issued as sample.

(d) Includes 47,699 maunds removed by the Travancore State, 6,385 maunds destroyed, 5,000 maunds issued to the Buckingham Mills Company and 5,000 maunds to the Carnatic Mills Company for bleaching and dyeing purposes, 920 maunds to Messrs. Chambers & Co. and 672 maunds to Messrs. Muhammad Haneef Sahib & Co. for use in their tanneries, 960 maunds to Messrs. Parry & Co. for use in their chemical works at Ranipettai, 518 maunds to the Fisheries department for experimental purposes, 28 maunds for use in the King's Institute at Guindy and 1,311 maunds thrown into the pans to increase the density of the brine.

(e) Includes 100,000 maunds removed by the Travancore Darbar, 696 maunds destroyed, 3,000 maunds issued to the Buckingham Mills Company, and 4,600 maunds to the Carnatic Mills Company, for bleaching and dyeing purposes, 2,800 maunds to Messrs. Chambers & Co., 480 maunds to Messrs. Muhammad Haneef Sahib & Co., for use in their tanneries, 1,600 maunds to Messrs. Parry & Co., for use in their chemical works at Ranipettai, 198 maunds to the fisheries department for experimental purposes, 14 maunds for use in the King's Institute at Guindy and 50 maunds thrown into the pans to increase the density of the brine.

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

APPENDIX D (vide paragraphs 17 and 18).

STATEMENT showing duty-paid and duty-bearing salt imported by sea and by land in the Madras Presidency in 1915–16.

Sub-division.	Port or district of import.	As per manifests from: Ports in the Bombay Presidency.	As per manifests from: Other countries.	Total as per manifests.	Wastage discovered: Quantity.	Wastage discovered: Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8
	Duty-paid imports (by sea).						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Chingleput ..	Madras	..	(a) 4	4	..	..	4
Tinnevelly ..	Tuticorin	32	..	32	..	..	32
Malabar ..	Baindur (South Canara district).	10,607	..	10,607	42	·39	10,565
	Coondapoor (do.) ..	40,302	..	40,302	1,080	2·68	39,222
	Hangarkotta (do.) ..	43,318	..	43,318	312	·72	43,006
	Malpe (do.) ..	19,658	..	19,658	75	·38	19,583
	Mulki (do.) ..	20,479	..	20,479	278	1·35	20,201
	Mangalore (do.) ..	215,152	..	215,152	2,426	1·12	212,726
	Cannanore (Malabar district) ..	103,686	..	103,686	396	·38	103,290
	Tellicherry (do.) ..	67,055	..	67,055	377	·56	66,678
	Badagara (do.) ..	52,734	..	52,734	394	·74	52,340
	Quilandi (do.) ..	14,918	..	14,918	290	1·94	14,628
	Calicut (do.) ..	565,315	..	565,315	5,694	1·01	559,621
	Ponnani (do.) ..	395,213	..	395,213	3,264	·82	391,949
	Cochin (do.) ..	2,736	..	2,736	8	·29	2,728
	Total ..	1,551,173	..	1,551,173	14,636	·94	1,536,537
	Total duty-paid ..	1,551,205	4	1,551,209	14,636	·94	(c)1,536,573
	Duty-paid imports (by rail).						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	627,113
	Duty-bearing imports (by sea).						
Chingleput ..	Madras	..	2,698	2,698	..	..	2,698
Negapatam ..	Negapatam	..	2	2	..	..	2
Tinnevelly ..	Tuticorin	..	88	88	..	..	88
Malabar ..	Mangalore (South Canara district).	..	12	12	..	..	12
	Calicut (do.) ..	..	5	5	..	..	5
	Cochin (do.) ..	..	18	18	..	..	18
	Total ..	..	(b) 2,823	2,823	..	..	(c_1) 2,823
	Grand Total ..	1,551,205	2,827	1,554,032	14,636	..	2,166,509

(a) Imported from Calcutta.
(b) Includes 2,814 maunds from the United Kingdom, 3 maunds from Ceylon, and 6 maunds from ship stores.
(c) Includes / (c_1) Excludes } 326 maunds being the excess found in consignments of duty-paid salt imported from Bombay and on which duty was collected in this Presidency.

13 B

APPENDIX E (vide paragraph 27).

STATEMENT showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1915–16.

APPENDIX E

(vide paragraph 27).

STATEMENT showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1915–16.

Sub-divisions.	Excise factory.	Under 1 anna. I. Mds.	Under 1 anna. Amount.	From 1 anna to 1 anna 11 pies. I. Mds.	From 1 anna to 1 anna 11 pies. Amount.	From 2 annas to 2 annas 11 pies. I. Mds.	From 2 annas to 2 annas 11 pies. Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	From 3 annas to 3 annas 11 pies. Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	From 4 annas to 4 annas 11 pies. Amount.
1	2	3	4	5	6	7	8	9	10	11	12
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Waltair.	1. Naupada ..	..	..	..	..	..	..	1,100	306 4 0	24,638	6,329 0 0
	2. Kuppili ..	..	..	..	..	..	..	..	..	..	..
	3. Kónada ..	..	..	..	..	..	..	..	..	..	..
	4. *Bimlipatam* ..	..	..	..	..	..	..	..	..	..	..
	5. Karasa ..	..	..	..	..	..	..	..	..	..	..
	6. Balacheruvu ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	1,100	306 4 0	24,638	6,329 0 0
Cocanada.	7. Penuguduru ..	..	..	..	..	..	..	..	..	..	..
	8. Jagannaikpur ..	..	..	..	..	..	..	..	..	..	..
	9. Mogalturru ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	..	..	..	..
Masulipatam.	10. Manginapudi ..	..	..	..	..	21,006	3,282 3 0	470	88 2 0	23,634	6,647 1 0
	11. Nizampatam ..	..	..	..	..	..	..	4,186	915 11 0	19,096	5,208 2 0
	Total ..	..	..	..	..	21,006	3,282 3 0	4,656	1,003 13 0	42,730	11,855 3 0
Nellore.	12. Kanuparti ..	..	..	..	..	9,358	1,462 3 0	1,600	334 6 0	16,492	4,123 0 0
	13. Pākala	..	..	..	..	133,458	19,640 4 0	133,164	26,085 8 6	93,032	23,455 9 8
	14. Iskapalle ..	..	..	..	..	7,000	1,144 0 10	74,774	15,603 9 0	21,058	5,490 15 0
	15. Krishnapatnam.	..	..	..	..	2,944	476 12 0	109,976	21,407 15 0	116,034	29,763 11 0
	16. Tada	..	..	..	..	..	..	17,749	3,651 5 6	33,559	8,467 2 0
	Total ..	..	..	..	..	152,760	22,723 3 10	337,263	67,082 12 0	280,175	71,300 5 8
Chingleput.	17. Covelong ..	..	..	4,238	310 2 6	155,002	22,852 12 6	67,152	12,683 4 0	6,372	1,604 8 6
	18. Cheyur ..	..	..	724	45 4 0	3,832	573 11 0	90,652	18,926 11 6	29,256	7,412 1 0
	19. Chunampet ..	..	..	..	..	51,454	7,200 12 8	92,630	17,395 7 0	2,534	633 8 0
	Total ..	..	..	4,962	355 6 6	210,288	30,627 4 2	250,434	49,005 6 6	38,162	9,650 1 6
Cuddalore.	20. Merkanam ..	..	..	3,802	394 14 0	134,358	17,416 9 6	43,696	8,997 5 6	38,150	9,933 6 0
	21. Cuddalore ..	..	..	..	..	..	..	..	..	30	7 8 0
	22. Manambadi ..	..	..	..	..	..	..	..	..	..	..
	23. Noidavasal ..	..	..	..	..	..	..	46	8 10 0	814	203 8 0
	24. Kadaikkadu ..	..	..	..	..	..	..	5,520	1,127 2 10	28	7 0 0
	25. Tranquebar ..	..	..	..	..	..	..	..	..	2,140	587 1 6
	Total ..	..	..	3,802	394 14 0	134,358	17,416 9 6	49,262	10,133 2 4	41,162	10,738 7 6
Negapatam.	26. Negapatam ..	..	..	..	..	..	..	..	..	91,590	23,196 9 2
	27. Vēdāranniyam.	..	..	..	..	63,622	9,785 3 0	6,878	1,451 5 0	12,150	3,074 6 0
	28. Thambikkanallavankottai ..	..	..	..	..	..	..	46,166	9,758 7 0	107,280	29,718 15 6
	29. Adirāmpatnam.	..	..	..	..	..	..	5,978	1,183 10 0	24,296	6,112 15 0
	30. Adirāmpatnam Extension ..	..	..	..	..	..	..	1,690	318 12 0	2,288	572 0 0
	31. Theethandathanam	..	..	..	..	39,044	5,825 10 0	23,458	4,426 12 0	656	164 0 0
	32. Vattanam ..	..	..	4,756	445 14 0	23,492	3,441 9 0	13,428	2,786 6 6	1,356	339 0 0
	Total ..	..	..	4,756	445 14 0	126,158	19,052 6 0	97,598	19,925 4 6	239,616	63,177 13 8
Tinnevelly.	33. Morekolam ..	..	..	..	..	..	..	260	50 6 0	29,786	7,592 13 0
	34. Mutturagunādapatnam ..	..	..	..	..	200	34 6 0	4,492	894 12 0	50,214	12,865 15 6
	35. Arasadi.. ..	..	..	..	..	40,447	6,357 2 0	29,830	6,129 0 0	11,610	2,983 12 0
	36. Karapad ..	776	34 10 8	4,176	291 3 8	31,467	4,457 0 0	48,367	9,381 5 0	13,570	3,452 13 0
	37. Levingepuram..	..	..	1,052	98 10 0	33,820	5,112 7 6	43,766	8,572 11 6	131,918	33,922 3 0
	38. Sevandakulam..	..		2,424	219 1 10	185,698	29,360 6 0	169,682	33,957 2 0	116,824	30,291 4 0
	39. Sevandakulam Extension ..	1,742	43 9 4	1,698	112 3 6	22,748	3,107 15 0	15,544	3,006 2 0	3,154	788 8 0
	40. Kayalpatnam ..	..		2,520	275 10 0	100,482	13,364 5 6	63,410	11,889 6 0	10,148	2,537 0 0
	41. Kayalpatnam Extension ..	..		400	43 12 0	64,800	8,569 6 6	41,496	7,794 3 0	3,058	764 8 0
	42. Arumuganēri ..	..		1,200	131 4 0	70,470	8,940 11 0	35,670	6,695 4 0	3,244	811 0 0
	43. Keranur ..	..	..	1,800	196 14 0	104,556	13,417 1 0	65,378	12,264 12 3	6,330	1,761 4 0
	44. Kulasēkarapatnam	..	..	..	..	..	..	..	..	..	..
	45. Kuttanguli ..	..	..	..	..	..	..	..	..	11,788	3,315 6 0
	Total ..	2,518	78 4 0	15,270	1,368 11 0	654,988	92,720 12 6	517,895	1,00,634 15 9	392,244	1,01,086 6 6
	Grand Total ..	2,518	78 4 0	28,790	2,564 13 6	1,299,558	1,85,822 7 0	1,258,508	2,48,091 10 1	1,058,727	2,74,137 5 10

From 5 annas to 5 annas 11 pies. I. Mds.	From 5 annas to 5 annas 11 pies. Amount.	From 6 annas to 6 annas 11 pies. I. Mds.	From 6 annas to 6 annas 11 pies. Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	From 7 annas to 7 annas 11 pies. Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	From 8 annas to 8 annas 11 pies. Amount.	From 9 annas and upwards. I. Mds.	From 9 annas and upwards. Amount.	Total. I. Mds.	Total. Amount.	Average, 1915-1916.	Average, 1914-1915.	Serial number.
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.	
22,710	7,488 5 0	278,792	1,04,943 5 0	129,712	57.162 13 0	98,196	51,185 7 8	42,234	25,714 6 6	597,682	2,53,129 8 2	6 8·0	5 2·0	1
..	..	..	..	..	..	..	..	30,316	24,166 6 9	30,316	24,166 6 9	12 9·0	11 5·4	2
36	12 6 0	566	229 15 0	1,130	491 6 0	230	115 0 0	29,934	24,602 14 0	31,896	25,454 9 0	12 9·0	8 11·2	3
..	..	..	..	31	14 14 0	4,504	2,253 3 0	33,882	25,658 7 0	38,420	27,926 8 0	11 7·5	7 0·4	4
..	..	4,532	1,702 0 6	1,044	474 2 0	23,698	11,887 4 0	178,662	1,55,380 14 4	207,936	1,69,444 4 10	13 0·4	5 1·9	5
1,968	615 0 0	3,440	1,290 0 0	3,344	1,463 0 0	2,126	1,063 0 0	46,624	44,602 6 6	57,502	49,033 6 6	13 7·7	3 8·1	6
24,714	8,115 11 0	287,330	1,08,165 4 6	135,264	59,609 3 0	128,754	66,503 14 8	361,652	3,00,125 6 1	963,752	5,49,154 11 3	9 1·4	5 4·5	
17,840	5,587 8 0	54,360	21,710 6 0	15,936	7,319 2 0	137,150	70,496 4 0	94,138	66,023 10 0	319,424	171,136 14 0	8 6·8	4 9·8	7
..	..	..	..	24,378	11,427 3 0	10,798	5,481 7 0	50,416	32,286 4 0	85,592	49,194 14 0	9 2·3	5 11·9	8
..	..	280	105 0 0	350	153 2 0	56,332	28,166 0 0	14,256	8,910 0 0	71,218	37,334 2 0	8 4·6	5 3·7	9
17,840	5,587 8 0	54,640	21,815 6 0	40,664	18,899 7 0	204,280	1,04,143 11 0	158,810	1,07,219 14 0	476,234	2,57,665 14 0	8 7·8	5 1·5	
..	..	27,840	10,493 1 0	1,930	844 6 0	10,092	5,289 13 6	25,250	16,272 8 0	110,222	42,917 2 6	6 2·7	3 3·4	10
7,520	2,532 4 6	1,400	525 0 0	20,676	9,881 6 0	176	88 0 0	12,030	9,377 0 0	65,084	28,527 7 6	7 0·1	3 7·3	11
7,520	2,532 4 6	29,240	11,018 1 0	22,606	10,725 12 0	10,268	5,377 13 6	37,280	25,649 8 0	175,306	71,444 10 0	6 6·2	3 4·6	
206	64 6 0	120	45 0 0	..	..	..	..	..	..	27,776	6,028 15 0	3 5·6	2 6·0	12
644	211 5 0	1,110	425 10 0	1,662	727 2 0	37,816	18,919 14 0	22,502	16,876 8 0	423,388	1,06,841 13 2	4 0·2	2 4·0	13
9,142	2,871 15 0	3,258	1,221 12 0	6,930	3,092 15 0	13,832	7,027 8 10	5,898	3,473 2 0	141,892	39,925 13 8	4 6·0	2 5·6	14
6,294	1,966 14 0	14,278	5,354 4 0	2,906	1,276 7 0	31,518	15,760 14 0	7,956	5,347 2 0	291,906	81,353 15 0	4 5·5	2 5·8	15
200	62 8 0	362	135 12 0	536	237 0 0	14,228	7,127 4 0	10,047	6,335 0 0	76,681	26,015 15 6	5 5·1	3 4·8	16
16,486	5,177 0 0	19,128	7,182 6 0	12,034	5,333 3 0	97,394	48,835 8 10	46,403	32,031 12 0	961,643	2,59,666 8 4	4 3·8	2 6·4	
728	227 8 0	..	..	..	..	..	..	..	..	233,492	37,678 3 6	2 7·0	2 6·9	17
4,385	1,429 7 0	3,428	1,282 14 0	5,016	2,287 12 0	736	368 0 0	..	..	138,024	32,332 12 6	3 9·0	3 5·8	18
914	285 10 0	2,042	765 12 0	..	..	628	314 0 0	..	..	150,202	26,595 1 8	2 10·0	2 3·5	19
6,027	1,942 9 0	5,465	2,055 10 0	5,016	2,287 12 0	1,364	682 0 0	..	..	521,718	96,606 1 8	2 11·5	2 8·6	
3,390	1,065 13 0	5,424	2,077 8 0	5,464	2,474 15 0	6,938	3,469 0 0	23,214	17,210 9 0	264,436	63,040 0 0	3 9·7	1 11·8	20
42,470	14,428 2 0	19,684	7,543 6 0	632	286 14 0	1,728	864 0 0	..	..	64,544	23,129 14 0	5 8·8	4 9·3	21
..	..	..	..	9,344	4,098 9 0	3,500	1,750 0 0	7,700	6,071 14 0	20,544	11,920 7 0	9 3·4	7 4·7	22
6,624	2,070 0 0	178	66 12 0	24,078	10.544 8 0	25,992	12,996 0 0	18,760	12,823 8 0	71,492	38,712 9 0	8 7·9	5 2·8	23
..	..	562	210 12 0	2,810	1,229 6 0	134	67 0 0	..	..	9,054	2,641 4 10	4 8·0	3 11·2	24
1,216	392 2 0	17,790	6,761 12 0	12,338	5,418 1 0	6,396	3,198 0 0	..	..	39,880	16,357 0 6	6 6·7	5 0·2	25
53,700	17,956 1 0	43,638	16,660 2 0	54,666	24,052 0 0	44,688	22,344 0 0	44,674	36,105 15 0	469,950	1,55,801 3 4	5 3·6	3 2·9	
18,396	5,770 10 0	2,588	970 8 0	4,252	1,860 4 0	16,346	8,173 0 0	..	..	133,172	39,970 15 2	4 9·6	4 0·3	26
3,146	983 2 0	318	119 4 0	..	..	1,960	980 0 0	..	..	88,074	16,393 4 0	2 11·7	2 5·5	27
29,526	9,463 8 0	15,316	5,743 8 0	..	..	5,120	2,560 0 0	8,428	6,247 8 0	211,836	63,491 14 6	4 9·5	3 4·7	28
1,646	561 0 0	17,532	6,574 8 0	2,590	1,212 10 0	868	436 4 0	5,403	5,482 10 1	58,313	21,563 9 1	5 11·0	3 1·6	29
..	..	966	362 4 0	108	50 10 0	284	142 0 0	..	..	5,336	1,445 10 0	4 4·0	3 2·9	30
2,802	875 10 0	..	..	3,032	1,332 15 0	3,222	1,611 0 0	3,318	2,355 14 0	75,532	16,591 13 0	3 6·1	2 0·1	31
..	..	..	..	..	..	4,934	2,467 0 0	950	762 12 0	48,916	10,242 9 6	3 4·2	2 4·6	32
55,516	17,653 14 0	36,720	13,770 0 0	9,982	4,456 7 0	32,734	16,369 4 0	18,099	14,848 12 1	621,179	1,69,699 11 3	4 4·4	3 2·4	
354	110 10 0	6,295	2,361 12 0	..	..	..	..	..	..	36,698	10,115 9 0	4 4·9	4 3·8	33
90	28 2 0	8,482	3,180 12 0	2,238	979 2 0	1,492	746 0 0	..	..	67,208	18,729 1 6	4 5·5	3 6·5	34
1,600	500 0 0	5,538	2,120 8 0	14,700	6,440 10 0	..	..	..	..	103,725	24,531 0 0	3 9·4	2 6·3	35
..	..	2,880	1,080 0 0	700	306 4 0	..	..	..	..	101,936	19,003 4 4	2 11·7	2 9·8	36
7,358	2,330 10 0	14,002	5,262 5 0	2,632	1,151 8 0	..	..	..	..	234,548	56,450 7 0	3 10·2	3 5·6	37
27,182	8,529 11 0	11,306	4,239 12 0	12,146	5,313 14 0	876	438 0 0	..	..	526,138	1,12,349 2 10	3 4·9	2 11·0	38
596	201 12 0	2,154	807 12 0	1,232	558 4 0	776	388 0 0	..	..	49,644	9,014 1 10	2 10·8	2 6·4	39
2,510	790 10 0	2,242	840 12 0	..	..	7,628	3,814 0 0	..	..	188,940	33,511 11 6	2 10·0	2 4·8	40
782	244 6 0	608	261 12 0	..	..	2,234	1,117 0 0	..	..	113,468	18,794 15 6	2 7·8	2 5·0	41
..	..	2,308	865 8 0	..	..	4,866	2,433 0 0	..	..	117,758	19,876 11 0	2 8·0	2 2·9	42
2,188	683 12 0	1,830	686 4 0	..	..	5,118	2,559 0 0	..	..	188,100	31,568 15 3	2 8·7	2 3·9	43
27,088	8,492 3 0	..	..	..	..	420	210 0 0	..	..	27,508	8,702 3 0	5 0·7	4 10·0	44
598	186 14 0	220	82 8 0	..	..	..	..	..	..	12,606	3,584 12 0	4 6·5	4 6·0	45
70,346	22,098 10 0	57,958	21,789 9 0	33,648	14,749 10 0	23,410	11,705 0 0	..	..	1,768,277	3,66,231 14 9	3 3·7	2 10·0	
252,149	81,063 9 6	534,119	2,02,456 6 6	313,880	1,40,113 11 0	542,892	2,75,961 4 0	666,918	5,15,981 3 2	5,958,059	19,26,270 10 7	5 2·0	3 5·3	

APPENDIX F (vide paragraph 28).

STATEMENT showing the maximum, minimum and average prices of salt at each of the Government factories and extensions in 1915-16

Government factories and extensions.	Year.	Maximum. RS. A. P.	Minimum. RS. A. P.	Average. RS. A. P.
Ganjam	1915-1916	(a) 1 1 3	0 3 6	0 6 11·2
	1914-1915	0 14 0	0 3 0	0 5 0·8
Surla	1915-1916	(a) 1 4 3	0 3 0	0 7 7·8
	1914-1915	0 14 9	0 3 0	0 5 0·6
Calingapatam	1915-1916	(a) 1 7 0	0 5 3	0 12 0·1
	1914-1915	0 15 9	0 3 0	0 8 11·2
Karasa	1915-1916	(a) 1 9 6	0 3 0	0 12 4·6
	1914-1915	0 11 0	0 3 0	0 5 3·4
Polavaram	1915-1916	(a) 1 13 0	0 4 6	0 12 7·7
	1914-1915	0 9 9	0 3 0	0 3 8·3
Penugudura	1915-1916	(a) 1 0 10	0 3 0	0 9 0·8
	1914-1915	0 8 0	0 2 7	0 4 0·3
Pandraka	1915-1916	(d) 0 0 6	0 0 6	0 0 6·0
	1914-1915	0 1 0	0 0 6	0 0 6·4
Chinna Ganjam	1915-1916	(a) 1 0 6	0 3 3	0 7 0·1
	1914-1915	0 15 9	0 3 0	0 3 1·4
Kanuparti	1915-1916	(a) 1 1 6	0 2 9	0 6 7·0
	1914-1915	0 10 9	0 2 6	0 2 7·4
Krishnapatnam including experimental pans.	1915-1916	(a) & (b) 1 8 0	0 2 1	0 7 2·0
	1914-1915	0 15 9	0 2 0	0 2 0·3
Madras Depot including model saltern and experimental pans, Vayalur.	1915-1916	(b) 0 13 10	0 2 1	0 2 11·5
	1914-1915	0 6 8	0 1 3	0 2 11·2
Karambalam	1915-1916	(c) 0 2 6	0 2 6	0 2 6·0
	1914-1915	0 2 6	0 2 6	0 2 6·0
Kudikkadu	1915-1916	(a) 0 3 1	0 3 1	0 3 1
	1914-1915	0 3 3	0 3 1	0 3 1·0
Adirampatnam	1915-1916	(a) 0 8 0	0 3 0	0 4 3·1
	1914-1915	0 3 0	0 3 0	0 3 0·0
Kattumavadi	1915-1916	0 3 0	0 3 0	0 3 0·0
	1914-1915	0 3 0	0 3 0	0 3 0·0
Manakkudi	1915-1916	0 3 0	0 3 0	0 3 0·0
	1914-1915	0 3 0	0 3 0	0 3 0·0
Sevandakulam extension experimental pans.	1915-1916	(b) 0 9 6	0 1 4	0 5 0·2
	1914-1915	..	..	..
Arumuganeri experimental pans	1915-1916	(b) 0 9 3	0 1 0	0 2 10·2
	1914-1915	0 3 0	0 1 0	0 1 9·3

(a) Price realized at the auction sale ordered in G.O. No. 949, Revenue, dated 29th September 1905.
(b) Price realized at the auction sale for the salt manufactured in the experimental pans, and the model saltern, Vayalur.
(c) Price charged with reference to G.O. Mis. No. 3165, Revenue, dated 18th October 1912.
(d) Price charged with reference to G.O. Mis. No. 2827, Revenue, dated 23rd September 1913.

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 1915-16.

Districts.	1913-14.	1914-15.	1915-16.
1. Ganjam *	27·0	21·0	20·6
2. Vizagapatam	20·0	14·8	12·8
3. Godavari	24·0	23·4	21·1
4. Kistna	27·0	26·8	24·4
5. Guntur	25·8	24·8	20·4
6. Kurnool	16·9	16·7	17·0
7. Bellary	17·0	16·6	18·0
8. Anantapur	19·9	19·9	18·8
9. Cuddapah	20·9	21·2	19·5
10. Nellore	28·8	28·0	22·2
11. Madras	27·6	27·7	25·3
12. Chingleput	26·0	26·7	25·6
13. South Arcot	23·0	22·9	21·7
14. Chittoor	22·6	22·6	21·5
15. North Arcot	22·2	23·0	21·2
16. Salem	15·9	15·8	15·5
17. Coimbatore	19·5	18·2	18·8
18. Trichinopoly	22·0	22·1	20·8
19. Tanjore N.	23·4	24·0	21·4
Tanjore V.	24·1	25·4	
20. Madura	23·8	23·8	21·6
21. Tinnevelly	25·4	25·5	24·6
22. The Nilgiris	16·0	14·0	13·6
23. Malabar	19·5	18·6	19·3
24. South Canara	19·0	20·4	19·3

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

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APPENDIX H—PART I (vide paragraph 33).

ABSTRACT statement showing the salt traffic on railways in the Madras Presidency during the year 1915-16.

Districts consigned to	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Malabar.	South Canara.	Goa territory.	Bombay Presidency.	Cuddapah.	Kurnool.	Bellary.
	DISTRICTS SENT FROM																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam	63,187	2,623	..	5,451	240	910	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	19,125	305,933	25,345	12,767	120	61,952	178,156	..	..	..	..	..	..	8,701	..	..	418	..
Godavari	..	318	4,412	3,785	6,838	8,705	918	..	..	..	..	..	..	4,880	..	..	..	..
Kistna	..	..	29,727	22,188	37,148	130,486	2,697	..	..	..	..	..	..	53,189	..	..	..	11
Guntur	..	..	240	8,038	79,518	53,958	338	..	..	..	..	..	..	74,886	2,004	..	240	..
Nellore	..	..	..	212	1,868	62,701	7,224	..	..	..	..	..	..	8,838	40	..	197	..
Cuddapah	..	..	..	..	..	7,073	81,506	..	..	..	..	..	..	42,528	1,803	2,363	80	900
Kurnool	..	..	..	347	888	77,527	1,354	..	..	..	..	..	..	23,979	89,552	..	607	77
Bellary and Anantapur	..	..	..	160	..	23,888	74,505	..	..	..	..	..	..	84,776	198,376	465	10	7,862
Chingleput and Madras	..	225	..	2	..	649	83,421	..	..	..	..	..	..	394	701	2	..	..
North Arcot and Chittoor	..	..	..	1	..	21,448	549,443	7,600	..	..	..	9,836	..	9,077	142	818	..	80
South Arcot	..	..	..	..	..	..	191,419	208,223	60	..	200	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	225,287	..	1,000	..	27,222	41,226	..	..	74,581	..	..	..
Coimbatore including Nilgiris	..	..	..	..	..	..	192,595	..	35,691	..	22,380	250,946	1,328	..	3,666	..	..	..
Tanjore	..	..	..	..	..	..	..	5,540	201,135	..	90,620	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	600	89,803	523	364,261	1,300	..	..	..	..	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..	24	3,511	704,000	200	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	10	133,611	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	172,700	1,008	..	..	..	..	..
South Canara	..	..	..	..	..	..	..	..	..	..	..	10,054	37,104	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	1,938	38,069	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	768,062	..	..	..	..	135,961	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	31,220	12,090	38,389	2,346	..	..	..	..	..	..	..	..	..	..	574
Mysore Province	..	267	..	..	..	..	95,799	..	..	..	..	..	..	81,035	609,962	..	..	93
Bombay Presidency	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4	..	37
Bengal	3,722	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	956,034	347,435	59,724	84,171	138,708	623,647	1,687,008	221,963	327,713	4,044	1,342,294	486,262	39,440	337,283	980,827	3,642	1,552	9,967

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APPENDIX H—PART I (vide paragraph 33)—*cont.*

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1915-16—*cont.*

l to	Districts sent from—*cont.* Anantapur.	North Arcot and Chittoor.	Salem.	Coimbatore including Nilgiris.	Trichinopoly.	Travancore.	Mysore Province.	Nizam's Dominions.	Orissa.	Central Provinces.	Bengal.	Total.	Deduct salt transmitted: Out of the districts in which there are no salt sources.	Deduct salt transmitted: From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.	Balance of rail-borne salt that remained for consumption within the district (average for the three years ending 1914-15).
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
..	..	..	..	..	..	..	..	..	198	..	7	72,616	..	..	72,616	55,947
..	..	..	..	..	..	..	..	12,501	..	..	237	725,255	..	..	725,255	388,385
..	2	..	..	..	..	..	..	2,454	..	..	..	32,312	..	..	32,312	146,715
..	..	..	..	..	..	..	..	4,948	..	..	..	280,392	..	..	280,392	110,211
..	..	..	..	..	..	..	..	..	..	..	..	219,222	..	..	219,222	157,081
..	20	59	..	..	..	..	..	..	..	..	..	76,159	..	..	76,159	48,535
..	2,907	610	..	..	..	..	..	..	..	..	..	139,760	1,289	2,353	136,118	239,742
..	41	..	..	..	..	..	..	..	..	..	..	194,372	945	607	192,820	182,894
pur.	9,491	814	..	..	..	..	120	2,569	..	..	..	353,036	5,720	7,353	329,963	313,168
dras.	..	416	..	..	..	..	33	..	..	..	..	85,843	..	..	85,843	101,168
and	385	19,706	..	..	..	..	2,607	..	..	..	..	621,143	2,424	19,706	599,012	613,797
..	..	200	..	..	..	..	..	..	..	..	..	400,102	..	..	400,102	408,252
..	..	213	1,541	..	..	..	..	..	..	..	..	371,070	330	1,541	369,190	428,893
ding	..	..	339	2,296	..	..	..	..	..	..	..	509,241	..	2,296	506,945	462,126
..	..	..	..	..	..	..	..	..	..	..	..	297,295	..	..	297,295	308,732
..	..	..	..	..	1,885	..	..	..	..	..	..	458,372	..	1,885	456,487	447,616
ad ..	..	..	..	..	..	..	..	..	..	..	..	707,735	..	..	707,735	756,482
..	..	..	..	..	..	..	..	..	..	..	..	133,621	..	..	133,621	152,768
..	..	..	..	..	..	..	..	..	..	..	..	173,708	..	..	173,708	244,269
..	..	..	..	..	..	..	..	..	..	..	..	47,158	..	..	47,158	39,812
..	..	..	..	..	..	13,083	..	..	..	..	..	13,083	..	13,083	..	..
..	..	..	..	..	..	..	..	..	..	..	..	40,007	..	..	40,007	75,405
..	..	..	..	..	..	..	..	..	..	..	..	904,023	198	..	903,825	959,213
ıs ..	..	..	..	..	..	..	..	..	..	..	..	84,619	22,472	..	62,147	189,372
..	260	112	..	..	..	..	33,301	..	..	..	..	820,829	2,958	33,301	784,570	716,745
y ..	..	..	..	..	..	..	198	..	..	..	..	572	..	..	572	464
..	..	..	..	..	..	..	..	..	..	..	..	3,722	244	..	3,478	25,266
l ..	13,106	22,130	1,880	2,296	1,865	13,083	36,259	22,472	198	..	244	7,765,267	36,589	92,125	7,636,553	7,573,058

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APPENDIX H—PART II (vide paragraph 33).

CORRECTED distribution statement.

to or for which salt was ent or declared.	Districts in or from which salt was sold or sent. Ganjam.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Rāmnad.	Tinnevelly.	Bombay Presidency and Goa, etc.	Mysore Province.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
.. ..	438,269	2,623	..	5,451	240	910	..	..	..	..	..	..	..
.. ..	119,125	440,728	25,345	12,767	120	61,952	178,156	..	..	..	..	8,791	..
.. ..	..	14,020	393,451	3,785	6,838	8,705	918	..	..	..	..	4,880	..
.. ..	..	..	32,820	140,702	87,236	130,486	2,697	..	..	..	..	53,189	..
.. ..	..	..	240	8,038	291,492	53,958	838	..	..	..	..	76,890	..
.. ..	..	..	..	212	1,868	376,882	7,224	..	..	..	..	3,878	..
ladras	..	225	..	2	..	2,718	503,373	..	..	..	..	3,797	33
.. ..	..	..	..	..	..	..	213,048	350,678	94	..	200	..	..
.. ..	..	..	..	..	..	..	..	5,540	548,575	3,758	90,620	2	..
nad	..	..	..	..	..	..	..	..	24	272,871	905,394	200	..
.. ..	..	..	..	..	..	..	..	..	..	10	277,583	120	..
.. ..	..	..	..	..	..	..	..	..	..	..	..	353,033	..
.. ..	..	..	..	..	..	..	..	..	..	..	..	378,703	..
tapur	..	..	..	160	..	23,888	74,505	..	..	..	..	233,152	120
.. ..	..	..	..	..	..	16,397	81,506	..	..	..	..	44,331	..
.. ..	..	..	..	347	888	77,791	1,364	..	..	..	..	113,531	..
Chittoor	..	..	..	1	..	21,448	620,371	7,600	..	..	..	19,055	2,607
.. ..	..	..	..	..	..	..	225,287	..	1,000	..	27,222	115,807	..
ling the Nilgiris	..	..	..	..	..	..	192,595	..	35,691	..	22,380	255,940	..
iding Pudukkōttai	..	..	..	..	..	..	..	600	143,069	1,781	364,261	1,300	..
.. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
s	1,938	58,069	..	..	..	..	..	..	..	..	..	..	..
the Tributary Mahals	857,666	..	..	..	..	135,961	..	..	..	..	..	..	..
ns	..	..	..	31,220	12,090	38,289	2,346	..	..	..	..	..	..
g	..	267	..	..	..	..	95,799	..	..	..	..	690,937	..
ıcy	..	..	..	..	..	..	..	..	..	..	..	..	..
.. ..	3,722	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,420,720	495,932	451,856	202,685	400,772	949,485	2,199,517	364,418	728,453	278,420	1,687,660	2,857,506	2,760

ddapah.—The Railway figures are 7,073 maunds; to these are added 9,324 maunds declared for Cuddapah from the Iskapalle factory.
rnool.—The Railway figures are 77,627 maunds; to these are added 264 maunds declared for *Kurnool from* the Iskapalle factory.
d Madras to North Arcot and Chittoor.—The Railway figures are 549,443 maunds; to these are added 20,384 and 50,544 maunds declared for North Arcot and Chittoor from the Chunampet ries, respectively.
ichinopoly including Pudukkōttai.—The quantity entered in this statement is arrived at by adding together the actual rail-borne consignments from Negapatam and the quantities declared in the Tanjore district from which salt is sent to Trichinopoly and Pudukkōttai either partly or entirely by road.
Rāmnād to Trichinopoly including Pudukkōttai.—The Railway figures are 523 maunds; to this are added 1,258 maunds declared for Pudukkōttai 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.*: 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.	1914-1915: Quantity available for consumption within the district.	Resulting consumption per head of the population.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjam ..	..	..	..	..	..	..	..	447,493	..	447,493	16·58	440,437	16·32
Vizagapatam ..	..	..	418	..	..	..	..	847,312	..	847,312	21·86	875,660	22·59
Godávari ..	2	..	..	..	..	..	..	432,599	..	432,599	21·54	585,222	†29·13
Kistna ..	11	..	..	..	..	..	..	447,141	..	447,141	18·42	501,909	20·68
Guntur ..	..	..	249	..	..	..	..	431,196	..	431,196	20·90	357,298	17·32
Nellore ..	20	..	197	59	..	..	..	390,340	..	390,340	24·18	431,110	26·71
Chingleput and Madras ..	..	2	..	416	..	..	..	510,566	..	510,566	21·83	619,540	26·49
South Arcot ..	..	..	..	200	..	..	..	564,220	..	564,220	19·65	663,934	23·12
Tanjore ..	..	..	..	..	..	..	..	648,495	..	648,495	22·59	721,993	25·14
Madura and Ramnad ..	..	..	..	..	..	..	..	1,178,489	..	1,178,489	22·26	1,200,225	24·81
Tinnevelly ..	..	..	..	..	..	..	..	277,713	..	277,713		422,331	
South Canara ..	..	..	..	..	..	..	..	353,033	..	353,033	24·30	342,359	†23·57
Malabar ..	..	..	..	..	..	..	..	878,703	..	878,703	23·94	901,182	†24·55
Bellary and Anantapur ..	17,353	465	10	814	..	..	..	350,467	23,073	327,394	14·36	324,716	17·03
Cuddapah ..	3,607	2,353	80	610	..	..	..	149,084	4,132	144,952		279,890	
Kurnool ..	118	*490	607	..	..	..	..	195,126	1,552	193,574		184,747	
North Arcot and Chittoor ..	465	818	..	19,706	..	..	..	692,071	22,130	669,941	17·23	764,982	19·67
Salem ..	..	..	..	213	1,541	..	..	371,070	1,880	369,190	17·20	415,926	19·37
Coimbatore including the Nilgiris ..	..	..	..	..	339	2,296	..	509,241	2,296	506,945	18·66	444,409	16·36
Trichinopoly including Pudukkottai ..	..	..	..	..	..	..	1,885	512,896	1,885	11,011	16·69	493,319	16·12
Travancore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces ..	..	..	..	..	..	..	..	40,007	..	40,007	..	63,317	..
Orissa including the Tributary Mahals.	..	..	..	..	..	..	..	993,627	..	993,627	..	1,023,566	..
Nizam's Dominions ..	574	..	..	..	..	..	..	84,619	..	84,619	..	164,740	..
Mysore and Coorg ..	353	..	..	112	..	..	..	787,528	2,760	784,768	..	733,584	..
Bombay Presidency ..	370	4	..	..	..	..	..	374	..	374	..	538	..
Bengal ..	..	..	..	..	..	..	..	3,722	..	3,722	..	14,253	..
Total ..	23,073	4,132	1,552	22,130	1,880	2,296	1,885	12,097,132	59,708	12,037,424	..	12,961,187	..

* This quantity was transported from Cuddapah to Kurnool *via* the Kurnool-Cuddapah canal. † Revised figure.

APPENDIX I (vide paragraph 37).

RECEIPTS on account of salt revenue under all heads for 1915-16.

Sub-divisions, etc.	Received for Government salt sold: For Home and Inland consumption. Duty.	For Home and Inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Waltair ..	7,31,453	4,31,541	..	7,019	..	11,09,808	20,700	23,00,521
Cocanada ..	75,777	97,919	146	4,628	..	5,91,833	8,737	7,79,040
Masulipatam ..	51	656	..	89	..	3,04,956	2,660	3,08,412
Nellore ..	3,43,723	1,47,399	..	1,543	..	11,18,198	6,203	16,17,057
Chingleput ..	24,87,515	3,71,145	..	1,268	2,401	4,33,557	25,470	33,21,356
Cuddalore ..	24,714	2,329	8,637	410	..	4,57,861	11,889	5,05,840
Arcot ..	..	..	..	..	..	..	312	312
Bellary ..	..	..	..	..	..	..	228	228
Negapatam ..	1,57,829	20,585	..	1,649	2	6,81,263	10,473	8,81,804
Tinnevelly ..	9,383	7,108	..	4,026	83	17,47,178	24,444	17,92,222
Trichinopoly ..	..	..	..	..	..	..	2,885	2,885
Malabar ..	..	125	..	65,182	352	..	2,247	67,906
Commissioner ..	..	..	..	..	..	..	919	919
Northern Distillery Circle.	..	..	..	..	..	..	67	67
Deputy Commissioner, Northern Division.	..	..	..	..	..	..	9	9
Total .. 1915-1916..	38,30,445	10,88,798	8,783	85,814	2,838	64,44,654	1,17,243	1,15,78,575
Total .. 1914-1915..	31,38,703	9,86,356	5,845	89,619	4,984	70,77,086	1,23,704	1,17,06,297

ENCLOSURE 1 TO APPENDIX I (vide paragraph 39).

STATEMENT showing particulars of cash and credit collections during the year 1915-16.

Particulars.	Government salt: Quantity.	Government salt: Duty.	Government salt: Cost price.	Excise salt: Quantity.	Excise salt: Duty.
1	2	3	4	5	6
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	3,534,275	35,95,628	10,88,798	5,966,059	61,02,077
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,312,074	33,60,972	..	5,183,755	52,40,395
Balance, Cash sales ..	222,201	2,34,656	10,88,798	882,304	8,61,682
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,595,789	35,95,789	..	5,582,972	55,82,972
Total collections ..	3,817,990	38,30,445	10,88,798	6,415,276	64,44,654

ENCLOSURE 2 TO APPENDIX I (vide paragraph 40).

STATEMENT showing the quantity and value of salt issued on credit in each sub-division during 1915–16.

Sub-division.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Waltair	Government	792,876	8,04,746
	Excise	852,220	8,63,928
Cocanada	Government	99,282	1,02,930
	Excise	404,652	4,13,621
Masulipatam	Government	21,244	21,584
	Excise	121,164	1,24,611
Nellore	Government	287,894	2,95,669
	Excise	873,395	8,84,012
Chingleput	Government	1,975,076	19,97,695
	Excise	448,509	4,61,282
Cuddalore	Government	6,956	6,956
	Excise	341,198	3,49,322
Negapatam	Government	113,690	1,16,068
	Excise	403,798	4,10,245
Tinnevelly	Government	15,056	15,334
	Excise	1,688,819	17,33,174
Total ..	Government	3,312,074	33,60,972
	Excise	5,133,755	52,40,395
	Grand Total ..	8,445,829	86,01,367

ENCLOSURE 3 TO APPENDIX I (vide paragraph 42).

COMPARATIVE statement showing the net revenue of the Presidency.

Year.	REVENUE REALIZED IN					
	Madras.	Bombay. On exports by sea.	Bombay. On exports by rail.	Goa on exports by rail.	Orissa on exports by rail.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1914-1915 ..	1,17,06,297	(a) 14,00,318	3,29,956	54,715	6	1,34,91,292
1915-1916 ..	1,15,78,575	(b) & (c) 15,36,573	(c) 3,70,865	(c) 2,56,248	(c) 198	1,37,42,459

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	16
	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
1914-1915 ..	3,17,761	9,63,166	1,11,024	1,64,740	53,317	539	..	16,10,547	1,18,80,745
1915-1916 ..	(d) 3,21,216	(c) 9,07,745	(c) 96,531	(c) 84,619	(c) 40,007	(c) 572	..	14,50,690	1,22,91,769

(a) Includes duty on 11 maunds exported from Calcutta.
(b) Includes duty on 4 maunds exported from Calcutta.
(c) Duty has been calculated at Re. 1 per maund, it being im[illegible] ments landed at particular stations were at the lower rate of duty [illegible]
(d) Includes duty at Re. 1-4-0 per maund on 3,200 maunds.

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APPENDIX J (vide paragraph 43).

STATEMENT of expenditure in the Salt and Abkāri Department, Madras Presidency, during the year 1915-16.

Office	Commissioner.	Secretary to the Commissioner.	Deputy Commissioners.	Assistant Commissioners.	House-rent of Assistant Commissioners, Inspectors, Assistant Inspectors, clerks and servants.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Waltair sub-division	..	..	..	13,148 2 2	1,282 13 7
Cocanada ,, ...	..	..	..	11,323 3 7	719 5 8
Masulipatam ,, ...	..	..	..	6,369 15 7	566 13 10
Nellore ,, ...	..	..	..	6,537 1 6	..
Chingleput ,, ...	..	..	..	9,345 2 7	1,344 14 7
Cuddalore ,, ...	..	..	..	7,288 1 0	648 0 0
Arcot ,, ...	..	..	..	12,120 0 0	531 4 8
Bellary ,, ...	..	..	..	7,614 8 3	540 0 0
Negapatam ,, ...	..	..	..	8,193 5 2	108 8 2
Tinnevelly ,, ...	..	..	..	8,213 3 7	660 0 0
Trichinopoly ,, ...	..	..	..	7,820 11 0	835 9 8
Malabar ,, ...	..	..	..	7,819 10 6	1,278 7 7
Board's office	38,160 0 0	19,277 12 5	..	7,403 1 1	1,030 0 0
Deputy Commissioner, Northern Division	..	..	15,800 0 0	..	..
Deputy Commissioner, Central Division	..	..	15,476 2 1		..
Deputy Commissioner, Southern Division	..	..	11,556 11 11	..	..
Deputy Commissioner, Abkāri ..	..	..	23,555 0 0	..	..
Northern Distillery Circle ..	..	..	..	..	..
Southern ,, ..	..	..	..	..	233 2 6
Excise Inspector for Railways ..	..	..	..	..	617 13 4
Total ..	38,160 0 0	19,277 12 5	66,387 14 0	1,13,196 2 0	10,396 13 7

Office	Inspectors.	Assistant Inspectors, including charge allowance.	Sub-Inspectors.	Exchange Compensation Allowance.	Local allowance.
1	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Waltair sub-division	19,750 7 11	28,003 8 3	41,237 4 9	1,194 11 0	1,045 5 2
Cocanada ,, ...	22,825 0 0	15,884 8 1	39,707 0 10	1,118 15 8	2,393 4 10
Masulipatam ,, ...	12,200 0 0	12,059 12 9	24,423 14 1	..	1 7 11
Nellore ,, ...	21,632 1 2	10,324 8 4	25,120 1 10	489 7 0	..
Chingleput ,, ...	26,894 14 9	17,336 4 2	33,225 11 2	778 12 0	1,358 3 0
Cuddalore ,, ...	14,958 13 11	13,206 0 5	25,213 4 4	455 8 0	78 9 8
Arcot ,, ...	34,985 7 8	3,447 7 6	46,343 13 4	932 5 0	53 8 3
Bellary ,, ...	21,024 15 9	5,338 1 11	40,445 11 7	475 13 10	95 1 0
Negapatam ,, ...	21,799 2 6	17,329 3 5	26,946 6 9	334 5 0	469 15 4
Tinnevelly ,, ...	20,975 6 0	21,971 4 11	36,417 6 4	513 5 0	383 6 0
Trichinopoly ,, ...	28,212 9 10	15,314 6 1	43,490 0 9	632 12 0	2,370 3 3
Malabar ,, ...	25,935 5 8	17,088 13 2	56,411 7 6	549 9 0	1,544 9 11
Board's office	10,863 10 4	1,903 10 0	1,241 2 1	2,843 6 8	1,165 10 4
Deputy Commissioner, Northern Division	..	..	..	987 8 0	..
Deputy Commissioner, Central Division	..	..	- 3 13 11	667 4 0	..
Deputy Commissioner, Southern Division	..	..	..	873 10 5	1,385 5 4
Deputy Commissioner, Abkāri ..	...	..	1,608 4 3	975 0 0	..
Northern Distillery Circle ..	5,087 8 0	11,443 7 6	5,880 1 3	15 0 0	1,024 2 8
Southern ,, ..	3,361 4 8	7,123 9 0	9,695 12 8	..	1,350 1 3
Excise Inspector for Railways ..	571 10 8	5,428 5 4	2,366 3 5	..	2,539 4 4
Total ..	2,91,078 6 10	2,03,202 14 11	4,59,777 8 10	13,637 4 7	17,258 2 3

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

Statement of expenditure in the Salt and Abkāri Department, Madras Presidency, during the year 1915–16—*cont.*

Office—*cont.*	Establishment of the office of the Commissioner, Deputy and Assistant Commissioners.		Circle, Factory, etc., establishment.				Boat establishment.	Temporary establishment.	
	Clerks.	Servants.	Clerks.	Servants.	Saltpetre amins.	Subordinate fish-curing establishment.		Inspectors, Assistant Inspectors and Sub-Inspectors.	Clerks, menials, etc.
	12	13	14	15	16	17	18	19	20
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
Waltair Sub-division	2,891 2 1	548 11 1	17,720 0 1	51,962 3 1	..	5,390 6 10	..	832 10 5	5,822 2 5
Cocanada "	2,756 15 3	576 0 0	13,085 12 8	36,144 7 5	..	1,645 2 0	..	230 8 3	2,096 8 5
Masulipatam "	2,087 4 7	525 13 1	11,868 4 3	28,896 9 5	144 7 10	194 0 0	..	340 0 0	1,659 8 8
Nellore "	2,655 8 10	558 11 4	9,369 8 6	33,580 14 4	..	1,595 14 1	..	33 3 7	3,550 5 9
Chingleput "	3,036 10 8	564 2 7	13,475 10 3	36,925 10 5	..	1,025 3 3	..	5,858 12 9	6,097 0 7
Cuddalore "	2,329 3 4	559 9 4	8,690 0 3	35,943 8 9	..	600 0 0	..	1,585 8 8	2,660 7 11
Arcot "	2,338 10 5	568 10 2	18,201 11 2	35,292 12 11	..	..	..	188 14 2	139 0 0
Bellary "	2,367 12 6	547 5 2	14,156 7 11	31,850 10 6	..	..	..	596 0 0	360 10 1
Negapatam "	3,304 10 5	520 9 3	7,638 12 1	36,561 0 2	..	1,426 1 11	..	839 14 5	3,718 11 1
Tinnevelly "	3,046 10 8	530 0 0	13,921 3 10	37,879 4 2	..	1,508 6 2	..	1,564 14 2	3,906 7 1
Trichinopoly "	2,443 13 3	505 4 9	18,856 8 6	38,423 6 1	3,554 2 6	..	..	..	66 12 0
Malabar "	2,614 3 1	565 4 10	17,506 12 0	59,206 14 0	..	10,234 11 0	..	..	..
Board's office	43,003 14 4	3,915 5 0	1,682 2 2	748 13 3	..	..	..	..	..
Deputy Commissioner, Northern Division	3,703 5 4	892 14 2	..	..	..	..	..	..	..
Deputy Commissioner, Central Division	4,310 0 4	879 9 2	..	..	..	..	..	..	..
Deputy Commissioner, Southern Division	4,343 14 8	893 6 11	..	..	..	..	..	..	..
Deputy Commissioner, Abkari ..	5,468 3 6	965 9 0	..	..	..	..	..	14 0 0	163 10 4
Northern Distillery Circle ..	..	..	653 2 11	3,629 3 9	..	..	..	..	..
Southern " ..	..	..	603 10 10	3,863 7 6	..	..	..	..	..
Excise Inspector for Railways ..	..	..	451 7 11	1,397 12 4	..	..	..	..	1,146 2 2
Total ..	92,701 15 1	14,116 13 10	1,67,880 3 9	4,72,306 10 1	3,698 10 4	23,619 13 3	..	12,084 6 5	31,407 6 6

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

Statement of expenditure in the Salt and Abkāri Department, Madras Presidency, during the year 1915–16—*cont.*

Office—*cont.*	Travelling allowance.	Supplies, Services and Contingencies.							Famine batta.
		Rewards.	Purchase, repair and carriage of tents.	Petty works of construction and repairs.	Service postage and telegraph charges.	Tour charges.	Office expenses.	Miscellaneous.	
	21	22	23	24	25	26	27	28	29
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Waltair Sub-division	15,979 10 4	3,219 13 0	564 7 10	22,672 2 1	3,038 12 6	1,179 1 1	999 13 8	6,968 14 3	11,824 5 5
Cocanada "	12,078 5 6	3,264 4 0	594 4 11	9,530 7 6	2,888 11 9	1,123 5 5	604 12 11	7,143 6 10	9,292 0 8
Masulipatam "	11,539 14 0	2,258 11 0	599 13 3	6,230 4 5	2,154 15 0	1,141 2 6	742 7 5	3,516 0 6	6,516 1 5
Nellore "	11,134 2 7	1,389 10 0	517 3 10	18,061 12 1	2,864 2 1	1,002 2 7	1,038 9 5	1,078 4 2	985 6 6
Chingleput "	9,046 4 0	1,936 9 0	203 14 1	27,955 9 10	1,635 9 5	657 6 0	1,243 1 1	18,506 15 11	4,954 4 8
Cuddalore "	9,224 0 8	2,138 12 0	671 6 0	7,822 3 8	2,423 0 6	835 14 9	1,006 4 10	1,625 8 10	3,382 15 3
Arcot "	19,827 13 3	9,638 12 3	1,454 2 5	1,643 3 6	4,222 2 3	2,119 1 2	1,043 11 0	3,609 2 7	3,636 11 5
Bellary "	13,972 0 8	7,460 10 0	921 12 0	4,262 10 1	3,011 5 3	1,595 4 3	387 14 0	3,875 3 5	136 9 11
Negapatam "	8,914 9 4	826 6 0	584 14 7	10,234 9 6	2,187 9 6	715 10 6	1,336 10 1	1,837 5 7	8,735 0 6
Tinnevelly "	14,586 7 0	4,907 2 0	536 5 5	21,887 2 0	3,544 9 9	1,706 1 9	5,020 3 6	2,908 11 9	7,120 3 6
Trichinopoly "	20,293 9 4	4,641 11 0	1,232 7 8	1,907 7 4	3,999 2 0	2,303 12 11	464 2 2	7,192 8 9	6,754 2 4
Malabar "	24,671 2 0	11,327 1 0	1,301 14 9	4,995 14 11	4,275 2 6	2,871 9 10	886 5 8	3,610 7 5	15,540 13 3
Board's office	6,599 6 10	..	4,631 3 4	..	3,558 8 0	2,199 4 3	1,500 12 1	75,323 14 1	204 13 4
Deputy Commissioner, Northern Division	3,183 3 3	..	66 14 2	..	404 9 0	718 15 2	130 6 11	796 10 4	145 11 4
Deputy Commissioner, Central Division	3,926 15 3	..	151 12 4	..	382 3 6	1,257 12 0	151 12 7	164 2 9	296 6 11
Deputy Commissioner, Southern Division	3,860 14 4	..	45 11 5	..	328 5 6	1,416 13 6	137 12 6	182 12 4	194 7 10
Deputy Commissioner, Abkari ..	5,502 5 6	..	2 8 0	..	0 2 0	185 1 6	36 9 5	256 2 3	14 10 11
Northern Distillery Circle ..	4,463 3 10	..	..	152 9 5	896 9 6	200 3 9	7 13 6	1,513 0 10	437 3 7
Southern " ..	3,183 9 5	..	196 9 3	240 15 3	927 1 0	259 0 6	26 13 6	2,445 4 7	495 0 1
Excise Inspector for Railways ..	8,477 4 5	146 13 0	..	..	472 7 6	85 1 1	1 15 0	770 6 9	236 2 10
Total ..	2,10,364 13 6	53,156 2 3	14,177 5 3	1,37,596 15 7	43,215 0 6	23,572 12 6	16,767 15 3	1,43,324 5 11	80,903 3 8

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

Statement of expenditure in the Salt and Abkāri Department, Madras Presidency, during the year 1915-16—*cont.*

Office—*cont.*	Bonus given to Government servants.	SALT PURCHASE AND FREIGHT. Charges for conveying salt to French Government and fish-curing yards.	Purchase of salt manufacturer's share.	Purchase of salt for fish-curing purposes.	Conveying and storing salt.	Petty works for manufacture and storage of salt. Government manufacture.	Excise licensees' works.	Sundry miscellaneous charges.	Total.
	30	31	32	33	34	35	36	37	38
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Waltair Sub-division ..	..	1,469 12 6	1,42,465 3 4	4 0 0	7,670 12 11	9,763 10 6	6,867 3 4	158 5 0	4,25,675 8 7
Cocanada " ..	..	1,223 7 2	20,348 1 2	9 13 6	1,700 7 4	938 5 4	2,200 11 7	47 10 6	2,23,495 0 9
Masulipatam " ..	..	21 6 0	..	..	33 12 0	270 13 11	1,179 4 3	318 9 4	1,37,861 3 0
Nellore " ..	..	267 6 8	54,798 15 5	559 12 4	2,239 13 7	2,708 14 11	2,580 0 11	79 1 11	2,16,752 13 3
Chingleput " ..	..	29,095 4 5	1,68,299 3 2	..	92,940 7 0	19,357 0 1	3,182 8 0	12,563 1 9	5,48,844 3 7
Cuddalore " ..	..	3,353 14 9	6,470 2 9	67 8 0	899 8 4	241 1 5	5,783 1 6	7 13 11	1,60,170 0 9
Arcot " ..	..	..	..	..	..	..	..	..	2,02,338 5 1
Bellary " ..	..	..	..	..	..	..	..	..	1,61,056 8 1
Negapatam " ..	..	280 15 8	10,778 8 6	17 8 0	275 4 1	937 12 7	2,892 10 4	20 6 9	1,79,766 7 3
Tinnevelly " ..	..	6,626 11 7	3,293 14 8	3,051 1 0	482 2 2	7,511 7 6	3,618 13 0	1,219 13 0	2,39,511 11 4
Trichinopoly " ..	..	..	..	..	..	..	..	..	2,11,314 3 2
Malabar " ..	..	11,309 2 5	..	33 8 8	353 2 11	365 7 9	..	0 8 9	2,82,298 2 1
Board's office	..	..	..	..	..	..	..	..	2,27,165 11 7
Deputy Commissioner, Northern Division	..	..	..	..	..	..	..	..	26,780 1 8
Deputy Commissioner, Central Division	..	..	..	..	..	..	..	..	27,667 14 10
Deputy Commissioner, Southern Division	..	..	..	..	..	..	..	..	25,019 14 8
Deputy Commissioner, Abkāri.	..	..	..	..	..	..	..	..	38,747 2 8
Northern Distillery Circle ..	..	..	..	..	..	..	..	..	35,403 6 6
Southern " ..	..	..	..	..	..	..	..	..	33,955 6 0
Excise Inspector for Railways ..	..	..	..	..	..	..	..	..	24,708 14 1
Total ..	..	53,648 1 2	4,06,454 1 0	3,743 3 6	1,06,595 6 4	42,094 10 0	28,304 4 11	14,415 6 11	34,28,522 10 11
								Amount debitable to 7. Excise ..	18,48,845 0 9
								Net debitable to 5. Salt ..	15,79,677 10 2

ENCLOSURE TO APPENDIX J (vide paragraph 44).

COMPARATIVE statement of expenditure incurred in the Salt and Abkāri Department during the years 1914-15 and 1915-16.

Items.	1914-15	1915-16
	RS.	RS.
Establishments.		
Permanent	19,67,417	19,96,300
Temporary	43,587	43,492
Allowances.		
Travelling allowance	2,00,216	2,10,365
House-rent allowance	9,996	10,397
Famine batta	1,06,539	80,903
Bonus given to Government servants	...	...
Supplies, Services and Contingencies.		
Rewards	52,967	53,156
Purchase, repair and carriage of tents	14,408	14,178
Works for revenue and general purposes ...	1,42,050	1,37,597
Postage charges	} 44,463	43,215
Telegram charges		
Tour charges	19,347	23,573
Office expenses and miscellaneous	1,40,132	1,60,092
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	53,305	53,648
Purchase of salt (manufacturer's share) including cost of gathering spontaneous salt	2,62,055	4,06,454
Purchase of salt for fish-curing purposes ...	4,748	3,743
Conveying and storing salt	1,14,497	1,06,595
Works for manufacture and storage of salt—Government	34,879	42,095
Works executed by Government on behalf of Excise licensees	25,719	28,304
Miscellaneous	12,528	14,416
Total ...	32,48,853	34,28,523
Increase ...	1,79,670	

APPENDIX K

(vide paragraph 45).

STATEMENT of expenditure upon works in the Salt and Abkāri Department in the Madras Presidency for the year 1915-16.

Classification.	Waltair Sub-Division.	Cocanada Sub-Division.	Masulipatam Sub-Division.	Nellore Sub-Division.	Chingleput Sub-Division.	Cuddalore Sub-Division.	Negapatam Sub-Division.	Tinnevelly Sub-Division.	Malabar Sub-Division.	Bellary Sub-Division.	Arcot Sub-Division.	Trichinopoly Sub-Division.	Southern Distillery Circle.	Tondiarpet Store-house.	Northern Distillery Circle.	Total.
1	2	3	4	5	6	7	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.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
I.—WORKS FOR REVENUE AND GENERAL PURPOSES.																
A.—Roads including Compensation.																
New works	356 9 3	..		..	..	894 0 1	1,195 5 1	..	..	..	..	173 12 2	..	..	..	2,619 10 7
Repairs	5,127 4 0	1,057 8 1	..	724 15 7	520 7 11	257 3 9	605 2 4	568 12 10	..	..	..	..	.	..	..	8,861 6 6
Total, Roads including Compensation	5,483 13 3	1,057 8 1	..	724 15 7	520 7 11	1,151 3 10	1,800 7 5	568 12 10	..	..	..	173 12 2	..	..	..	11,481 1 1
B.—Other works.																
New Works. Compensation	..	457 2 0	..	..	..	..	50 1 6	..	..	..	..	..	..	..	..	507 3 6
New Works. Protective works, such as hedges, etc.	171 2 3	..	..	58 10 0	1,463 8 10	483 0 8	597 5 8	13,286 8 3	..	..	..	..	..	..	..	16,050 3 8
New Works. Offices and lines	2,994 6 0	164 1 7	2,107 1 1	1,907 7 5	289 4 0	..	541 9 10	1,753 12 9	660 1 6	3,381 2 6	565 8 2	..	115 12 6	522 8 0	..	15,002 11 4
New Works. Boats	..	1,564 10 3	98 13 6	250 2 7	7,676 6 3	639 7 11	249 15 7	..	88 12 0	..	..	..	..	..	..	10,566 4 1
New Works. Other works for public convenience	..	..	..	5,823 11 7	..	..	211 10 4	..	..	..		465 7 6	..	..	..	6,530 13 5
New Works. Sundry works	..	..	..	58 12 8	540 6 6	300 6 9	89 4 2	..	197 13 0	..	..	399 8 0	..	..	..	1,586 3 1
Total, New Works	3,165 8 3	2,185 13 10	2,203 14 7	8,098 12 3	9,959 9 7	1,422 15 4	1,769 15 1	15,040 5 0	946 10 6	3,381 2 6	565 8 2	864 15 6	115 12 6	522 8 0	..	50,243 7 1
Repairs. Protective works such as hedges, etc.	4,228 1 2	1,854 9 7	1,261 13 1	3,740 8 9	3,311 5 6	635 0 1	1,125 10 6	573 0 2	19 8 6	..	..	..	..	..	..	16,755 9 4
Repairs. Offices and lines	8,401 7 0	3,835 14 10	2,307 10 4	4,623 15 6	9,669 0 10	4,123 12 0	4,895 1 7	4,176 9 7	743 10 4	881 7 7	1,077 11 4	..	125 2 9	962 15 2	152 9 5	45,977 0 3
Repairs. Boats	..	184 8 11	280 14 2	123 13 1	2,050 13 3	..	168 12 0	40 10 10	66 13 1	..	..	..	..	..	..	2,916 5 4
Repairs. Other works for public convenience	368 11 3	..	22 10 2	..	73 0 5	..	79 7 4	..	..	..	..	225 14 11	..	..	..	769 12 1
Repairs. Sundry works	1,024 9 2	412 0 3	153 6 1	743 10 11	885 13 2	489 4 5	395 3 7	1,457 11 7	3,219 4 6	..	..	642 12 9	..	..	..	9,453 12 5
Total, Repairs	14,022 12 7	6,287 1 7	4,026 5 10	9,238 0 3	15,990 1 2	5,248 0 6	6,664 3 0	6,278 0 2	4,049 4 5	881 7 7	1,077 11 4	868 11 8	125 2 9	962 15 2	152 9 5	75,872 7 5
Total, Other Works	17,188 4 10	8,472 15 5	6,230 4 5	17,336 12 6	25,949 10 9	6,670 15 10	8,434 2 1	21,318 5 2	4,995 14 11	4,262 10 1	1,643 3 6	1,733 11 2	240 15 3	1,485 7 2	152 9 5	1,26,115 14 6
Total, Works for Revenue and General Purposes	22,672 2 1	9,530 7 6	6,230 4 5	18,061 12 1	26,470 2 8	7,822 3 8	10,234 9 6	21,887 2 0	4,995 14 11	4,262 10 1	1,643 3 6	1,907 7 4	240 15 3	1,485 7 2	152 9 5	1,37,596 15 7
II.—WORKS FOR THE MANUFACTURE AND STORAGE OF SALT.																
New Works. Compensation	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
New Works. Irrigation channels (brine-supply) including opening bars, etc.	1,082 8 2	..	..	..	235 14 0	..	..	..	..	..	..	..	..	..	..	1,318 6 2
New Works. Platforms and drying grounds	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
New Works. Protective works	..	..	..		..	..	..	..	..	..	..	..	..	..	..	..
New Works. Store sheds and gollahs	447 0 6	..	..	..	..	..	170 0 0	148 3 6	..	..	..	..	..	..	..	765 4 0
New Works. Sundry works	..	..	..	..	..	..	..	7,189 11 6	..	..	..	..	..	..	..	7,189 11 6
Total, New Works	1,529 8 8	..	..	..	235 14 0	..	170 0 0	7,337 15 0	..	..	..	..	..	..	..	9,273 5 8
Repairs. Irrigation channels (brine-supply) including opening bars, etc.	5,053 9 1	475 8 9	..	..	17,269 5 8	..	78 0 0	..	..	..	..	..	..	..	..	22,876 7 6
Repairs. Platforms and drying grounds	1,624 5 4	261 12 9	135 1 8	924 9 3	1,618 14 5	..	458 0 4	..	..	..	..	..	..	..	..	5,022 11 9
Repairs. Protective works	1,150 6 1	..	..	..	38 2 11	..	..	..	..	..	..	..	..	..	..	1,188 9 0
Repairs. Store sheds and gollahs	331 15 3	200 15 10	135 12 3	261 1 6	193 11 1	241 1 5	227 4 3	171 8 5	365 7 9	..	..	..	..	..	..	2,128 13 9
Repairs. Sundry works	73 14 1	..	..	1,523 4 2	1 0 0	..	4 8 0	2 0 1	..	..	..	..	..	..	..	1,604 10 4
Total, Repairs	8,234 1 10	938 5 4	270 13 11	2,708 14 11	19,121 2 1	241 1 5	767 12 7	173 8 6	365 7 9	..	..	..	..	..	..	32,821 4 4
Total, Works for the manufacture and storage of salt	9,763 10 6	938 5 4	270 13 11	2,708 14 11	19,357 0 1	241 1 5	937 12 7	7,511 7 6	365 7 9	..	..	..	..	..	..	42,094 10 0
III.—WORKS EXECUTED ON BEHALF OF EXCISE LICENSEES.																
Works for general purposes	467 12 7	793 13 1	277 1 6	176 9 9	44 9 8	381 11 7	117 12 6	242 9 5	..	..	..	..	..	..	..	2,502 0 1
Works for the manufacture and storage of salt	6,399 6 9	1,406 14 6	902 2 9	2,403 7 2	3,137 14 4	5,401 5 11	2,774 13 10	3,376 3 7	..	..	..	..	..	..	..	25,802 4 10
Total, Excise Works	6,867 3 4	2,200 11 7	1,179 4 3	2,580 0 11	3,182 8 0	5,783 1 6	2,892 10 4	3,618 13 0	..	..	..	..	..	..	..	28,304 4 11
Grand Total	39,302 15 11	12,669 8 5	7,680 6 7	23,350 11 11	49,009 10 9	13,846 6 7	14,065 0 5	33,017 6 6	5,361 6 8	4,262 10 1	1,643 3 6	1,907 7 4	240 15 3	1,485 7 2	152 9 5	2,07,995 14 6

TABLE showing the expenditure on works for the five years ending with 1915-1916:—

Year.	Works for revenue and general purposes.	Works for manufacture and storage of salt.	Total.
	RS.	RS.	RS.
1911-1912	99,519	75,427	1,74,946
1912-1913	1,10,110	53,287	1,63,397
1913-1914	1,53,509	55,617	2,09,126
1914-1915	1,44,453	58,195	2,02,648
1915-1916	1,40,099	67,897	2,07,996

APPENDIX L (vide paragraph 48).

STATEMENT showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1915-16.

Items.	Ganjām.		Surla.		Calingapatam.		Karasa.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	61,941	11,355 13 7	48,084	9,015 12 0	22,660	4,378 9 2	17,864	2,508 8 9
2. (a) Quantity of salt manufactured	767,766	..	225,864	..	124,646	..	54,914	..
(b) Gain by weighment	46	..	..	..	..	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	..	..
Total of (a), (b) and (c) ..	767,812	..	225,864	..	124,646	..	54,914	..
3. Deduct wastage	21,960	..	7,127	..	5,002	..	1,948	..
4. Net quantity (i.e., column 2—column 3)	745,852	..	218,737	..	119,644	..	52,966	..
5. Land assessment	..	1,515 13 7	..	753 3 7	..	258 5 4	..	173 7 0
6. Land and village cess	..	94 11 10	..	47 1 2	..	13 5 4	..	10 13 5
7. Payment to manufacturers	..	95,970 12 0	..	26,204 6 7	..	15,559 10 1	..	6,155 4 3
8. Works for salt manufacture and storage. Interest	..	2,987 1 2	..	1,710 14 9	..	2,002 14 0	..	186 15 10
Repairs	..	3,953 14 4	..	1,748 15 8	..	3,390 8 8	..	174 9 11
9. Roads and Railway sidings—Interest	..	247 13 10	..	44 14 8	..	168 2 11	..	82 0 0
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	5,574 0 0	..	374 9 4
11. Conveying and storing salt	..	2,990 2 8	..	2,285 8 0	..	1,945 10 8	..	..
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	43 12 6	..	18 9 11	..	11 10 9	..	9 13 7
13. Total (i.e., of columns 5 to 12)	..	1,07,804 1 11	..	32,813 10 4	..	28,924 3 9	..	7,167 9 4
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store	..	0 2 3·7	..	0 2 4·8	..	0 3 10·4	..	0 2 2
15. Number of maunds of salt sold	509,976	..	218,062	..	95,000	..	41,960	..
16. Cost of the same	..	76,075 2 3	..	34,463 13 7	..	21,945 15 10	..	5,789 2 5
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 0 15	..	0 10 13	..	0 11 16	..	0 3 21	..
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent	..	3,169 12 9	..	1,198 9 2	..	843 11 3	..	71 6 5
19. Total cost of salt sold (columns 16 + 18)	..	79,244 15 0	..	35,662 6 9	..	22,789 11 1	..	5,860 8 10
20. Cost per maund of salt sold (column 19 ÷ column 15).	..	0 2 5·8	..	0 2 7·4	..	0 3 10·1	..	0 2 2·8
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	21,960	..	7,127	..	5,002	..	1,948	..
23. Closing stock balance	297,290	42,890 4 5	46,609	6,976 5 7	45,499	10,995 9 5	24,069	3,236 8 8
24. Proceeds of salt sold (i.e., quantity shown in column 15)	..	2,21,073 4 6	..	1,04,293 7 6	..	71,307 13 2	..	32,495 9 10
25. Net profit or loss at the factory on all transactions during the year [i.e. (columns 23 + 24)—(columns 1 + 19 + 21)]	..	+ 1,73,362 12 4	..	+ 66,591 10 4	..	+ 55,135 2 4	..	+ 27,363 0 11

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, 1915-16—*cont*

Items—*cont.*	Penugudura.		Polavaram.		Chinna Ganjam.		Kanuparti.		Madras Depôt.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	9,499	1,469 6 0	18,073	3,369 13 10	63,978	7,130 14 1	2,512	372 14 0	921,853	2,08,773 1 0
2. (a) Quantity of salt manufactured	40,176	..	81,900	..	360,466	..	92,222	..	1,541,292	..
(b) Gain by weighment	..	..	..	..	14	..	..	..	556	..
(c) Miscellaneous	..	..	..	..	2,500	..	..	..	34,198	..
Total of (a), (b) and (c) ..	40,176	..	81,900	..	362,980	..	92,222	..	1,576,046	..
3. Deduct wastage	2,674	..	1,812	..	12,682	..	1,796	..	225,702	..
4. Net quantity (i.e., column 2—column 3)	37,502	..	80,088	..	350,298	..	90,426	..	1,350,344	..
5. Land assessment	..	240 6 0	..	175 2 0	..	313 4 5	..	147 12 0	..	3,171 5 10
6 Land and village cess	..	15 0 4	..	10 13 2	..	24 7 7	..	11 8 8	..	198 3 4
7. Payment to manufacturers	..	4,315 9 7	..	9,036 2 0	..	36,885 13 6	..	10,061 4 0	..	1,68,578 13 0
8. Works for salt manufacture and storage. Interest	..	145 11 3	..	782 2 9	..	967 15 4	..	814 14 9	..	10,796 0 11
Repairs	..	393 8 5	..	401 5 10	..	602 7 8	..	395 4 7	..	15,620 7 8
9. Roads and Railway sidings—Interest	..	15 1 6	..	283 7 2	..	656 15 4	..	169 3 2	..	605 0 6
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	562 11 11	..	310 1 5	..		..	3,178 4 0	..	..
11. Conveying and storing salt	..	..	..	..	..	1,196 7 0	..	605 1 10	..	94,274 12 5
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	11 2 5	..	16 3 6	..	12 6 7	..	12 7 3	..	447 0 0
13. Total (i.e., of columns 5 to 12)	..	5,699 3 5	..	11,013 5 10	..	40,659 13 5	..	15,335 12 3	..	2,93,691 11 8
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store	..	0 2 5·1	..	0 2 2·4	..	0 1 10·3	..	0 2 8·5	..	0 3 5·8
15. Number of maunds of salt sold	25,540	..	87,902	..	262,062	..	45,910	..	..	..
16. Cost of the same	..	3,896 7 9	..	12,085 8 5	..	30,149 10 8	..	7,737 3 7	1,964,705	4,34,497 7 4
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same ..	0 3 11	..	0 8 3	..	0 11 10	..	1 7 24	..	0 8 24	..
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent	..	43 11 8	..	326 5 4	..	1,138 15 9	..	510 10 6	..	12,745 4 2
19. Total cost of salt sold (columns 16 + 18)	..	3,940 3 5	..	12,412 13 9	..	31,288 10 5	..	8,247 14 1	..	4,47,242 11 6
20. Cost per maund of salt sold (column 19 ÷ column 15).	..	0 2 5·6	..	0 2 3·1	..	0 1 10·9	..	0 2 10·5	..	0 3 7·7
21. Quantity of salt destroyed and cost of destruction ..	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	2,674	..	1,812	..	12,682	..	1,796	..	225,702	..
23. Closing stock balance	17,437	2,642 12 9	8,889	1,222 3 10	152,274	17,685 15 10	47,028	7,960 7 6	233,468	50,827 14 10
24. Proceeds of salt sold (i.e., quantity shown in column 15)	..	13,400 4 0	..	69,489 3 6	..	1,20,188 12 6	..	19,752 10 6	..	3,61,827 14 10
25. Net profit or loss at the factory on all transactions during the year [i.e. (columns 23 + 24) — (columns 1 + 19 + 21)]	..	+ 10,633 7 4	..	+ 54,928 11 9	..	+ 99,455 3 10	..	+ 19,092 5 11	..	—2,43,359 14 10

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, 1915-16—*cont.*

Items—*cont.*	Model Saltern including Experimental pans.		Karambalam.		Adirampatnam.		Kattumavadi (including Lakshmi pans).		Manakkudi.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	122,848	15,534 13 8	60,292	8,258 12 0	12,573	2,353 13 11	39,956	5,660 6 11	47,510	7,175 15 10
2. (a) Quantity of salt manufactured	39,580	..	62,296	..	24,326	..	68,886	..	27,784	..
(b) Gain by weighment	15	..	..	..	..	..	40	..	..	..
(c) Miscellaneous	582	..	..	..	..	..	..	..	..	..
Total of (a), (b) and (c) ..	40,177	..	62,296	..	24,326	..	68,926	..	27,784	..
3. Deduct wastage	30,717	..	5,208	..	1,818	..	2,738	..	1,560	..
4. Net quantity (i.e., column 2—column 3)	9,460	..	57,088	..	22,508	..	66,188	..	26,224	..
5. Land assessment	..	123 9 9	..	198 10 7	..	45 15 0	..	118 15 0	..	83 3 0
6. Land and village cess	..	7 11 8	..	..	..	2 13 11	..	7 6 11	..	6 8 0
7. Payment to manufacturers	..	547 13 10	..	6,424 4 4	..	2,153 13 10	..	6,099 4 6	..	2,460 0 8
8. Works for salt manufacture and storage. { Interest	..	1,817 10 5	..	363 7 1	..	379 1 3	..	390 11 9	..	346 9 11
{ Repairs	..	1,893 15 4	..	481 9 0	..	273 14 9	..	230 6 9	..	165 2 0
9. Roads and Railway sidings—Interest	..	..	..	..	..	21 0 0	..	82 8 4	..	..
10. Establishment charges in excess of 5 per cent. of duty on salt sold in the preceding year	..	..	..	2,089 4 10	..	49 6 0	..	4,244 3 2	..	2,665 4 3
11. Conveying and storing salt	..	7,138 2 4	..	899 8 4	..	..	..	..	..	231 5 3
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	..	..	..	..	5 7 0	..	3 6 9
13. Total (i.e., of columns 5 to 12)	..	11,528 15 4	..	10,456 12 2	..	2,926 0 9	..	11,178 15 5	..	5,861 7 10
14. Cost per maund of net quantity above shown (i.e., in column 4) as brought into store	..	1 3 6	..	0 2 11·2	..	0 2 0·9	..	0 2 8·4	..	0 3 6·9
15. Number of maunds of salt sold	26,509	..	77,598	..	13,810	..	97,424	..	50,066	..
16. Cost of the same	..	18,035 13 7	..	12,317 5 6	..	2,270 2 4	..	15,419 10 2	..	7,880 14 2
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	0 10 1	..	0 9 19	..	1 9 4	..	0 9 9	..	0 9 18	..
18. Interest on cost (i.e., amount shown in column 16) at 4 per cent	..	603 3 2	..	395 8 4	..	159 14 8	..	478 0 2	..	252 3 0
19. Total cost of salt sold (columns 16 + 18)	..	18,639 0 9	..	12,712 13 10	..	2,430 1 0	..	15,897 10 4	..	8,133 1 2
20. Cost per maund of salt sold (column 19 ÷ column 15).	..	0 11 8·3	..	0 2 7·4	..	0 2 9·8	..	0 2 7·3	..	0 2 7·2
21. Quantity of salt destroyed and cost of destruction ..	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	30,717	..	5,208	..	1,818	..	2,738	..	1,560	..
23. Closing stock balance	66,219	28,550 5 9	39,782	6,407 8 7	18,988	2,462 8 1	8,211	1,385 9 8	23,291	5,204 1 4
24. Proceeds of salt sold (i.e., quantity shown in column 15)	..	6,648 7 11	..	10,686 7 0	..	3,060 7 0	..	18,267 0 0	..	9,387 6 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (columns 23 + 24)—(columns 1 + 19 + 21)]	..	+ 1,024 15 3	..	— 3,877 10 3	..	+ 739 0 2	..	— 1,905 7 7	..	— 717 9 8

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

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APPENDIX M (vide paragraph 58).

STATEMENT of offences against the Salt laws in the Madras Presidency in the year 1915-16.

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	8	7	..	..	2	2	..	..
Cocanada	15	1	..	..	..	..	..	..
Masulipatam	1	..	..	..	..	..	..	..
Nellore	5	4	..	..	1	1	..	..
Chingleput	5	4	..	..	..	..	1	1
Bellary	2	2	..	..	..	..	..	..
Arcot	2	2	..	..	..	..	..	..
Cuddalore	27	25	..	..	3	3	1	1
Negapatam	1	1	..	..	..	..	1	1
Tinnevelly	6	3	..	..	..	..	..	..
Trichinopoly	1	1	..	..	..	..	..	..
Malabar	22	12	..	..	..	..	1	1
Total .. { 1915-16 ..	95	62	..	..	6	6	4	4
Total .. { 1914-15 ..	145	91	2	2	2	2	2	3

Sub-divisions—*cont.*	Disposal by Officers of the Department—*cont.* Released by department—*cont.* IV For want of proof.		Total released after warning.		Sent for trial.		Total disposed of.	
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
	10	11	12	13	14	15	16	17
Waltair	..	..	2	2	5	5	7	7
Cocanada	..	..	..	..	1	1	1	1
Masulipatam	..	..	..	..	..	..	..	..
Nellore	..	..	1	1	1	1	2	2
Chingleput	..	..	1	1	3	3	4	4
Bellary	..	..	..	..	2	2	2	2
Arcot	..	..	..	..	2	2	2	2
Cuddalore	..	1	4	5	19	19	23	24
Negapatam	..	..	1	1	..	..	1	1
Tinnevelly	..	..	..	..	3	3	3	3
Trichinopoly	..	..	..	..	1	1	1	1
Malabar	1	2	2	3	9	9	11	12
Total .. { 1915-16 ..	1	3	11	13	46	46	57	59
Total .. { 1914-15 ..	12	14	18	21	68	70	86	91

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

Statement of offences against the Salt laws in the Madras Presidency in the year 1915-16—*cont.*

Sub-divisions—*cont.*	DISPOSAL BY OFFICERS OF THE DEPARTMENT—*cont.* Un-detected cases and scrapings of salt-earth registered from 1st January 1915 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 ..	..	7	7	1	..
Cocanada ..	14	15	1	..	..
Masulipatam	1	1	..	..	..
Nellore ..	..	2	2	3	2
Chingleput	1	5	4	..	..
Bellary ..	..	2	2	..	..
Arcot ..	..	2	2	..	..
Cuddalore ..	3	(a) 27	(a) 25	..	..
Negapatam	..	1	1	..	..
Tinnevelly	..	3	3	3	..
Trichinopoly	..	1	1	..	..
Malabar ..	7	18	12	4	..
Total .. 1915-16 ..	26	(a) 84	(a) 60	11	2
Total .. 1914-15 ..	42	128	91	17	..

Sub-divisions—*cont.*	DISPOSAL BY THE MAGISTRACY. Pending trial on 1st April 1915 and since sent up for trial up to 31st March 1916.		Convicted.		Acquitted.		Balance remaining undisposed of on 31st March 1916.	
	Cases.	Persons.	Cases	Persons.	Cases.	Persons.	Cases.	Persons.
	23	24	25	26	27	28	29	30
Waltair ..	5	5	5	5	..	..	..	..
Cocanada	1	1	1	1	..	..	..	..
Masulipatam	..	..	..	..	..	..	..	..
Nellore ..	1	1	1	1	..	..	..	..
Chingleput	3	3	3	3	..	..	..	..
Bellary ..	2	2	1	1	..	..	1	1
Arcot ..	2	2	2	2	..	..	..	..
Cuddalore	19	19	18	18	..	..	1	1
Negapatam	..	..	..	..	..	..	..	..
Tinnevelly	3	3	3	3	..	..	..	..
Trichinopoly	1	1	1	1	..	..	..	..
Malabar	11	11	11	11	..	..	..	..
Total .. 1915-16 ..	48	48	46	46	..	..	2	2
Total .. 1914-15 ..	71	73	68	(b) 68	1	2	2	2

(a) Includes one case involving one person written off.
(b) Excludes one person the case against whom was withdrawn.

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APPENDIX N (vide paragraph 67).

STATEMENT of offences against the Salt laws in the Pudukkōttai State in the year 1915-16.

	Pending on 1st April 1915 and since reported up to 31st March 1916.		DISPOSAL BY DEPARTMENTAL OFFICERS. Released by department after warning.		Sent for trial.		Total disposed of.		Balance.		DISPOSAL BY THE MAGISTRACY. Pending on 1st April 1915 and since sent up for trial up to 31st March 1916.		Convicted.		Acquitted.		Balance.		AVERAGE DURATION OF CASES DISPOSED OF. Number of cases.	Average number of days taken for the disposal of each case.	FINES IMPOSED. Total amount.	Average per head.
	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1915-16..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
1914-15..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

	Pending on 1st April 1915 and since reported up to 31st March 1916—*cont.*		CLASSIFICATION OF OFFENCES. I. Possession of salt-earth.		II. Possession of earth-salt.		III. Possession of brine.		IV. Possession of salt-earth and earth-salt.		V. Possession of salt-earth and brine.		VI. Possession of earth-salt and brine.		VII. Possession of salt-earth, earth-salt and brine.		Total.		ESTABLISHMENT SANCTIONED. Inspectors.	Assistant Inspectors, Sub-Inspectors and clerks.	Petty officers.	Peons.	Total.	Cost per annum.
			Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.	Released by department.	Sent for trial.						
	Cases.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.	Persons.						
		23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
																								RS.
1915-16..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	14	1	40	58	11,574
1914-15..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3	14	1	40	58	11,826

APPENDIX O (vide paragraph 70).

STATEMENT showing the operations of the fish-curing yards in the Madras Presidency for the year 1915–16.

Sub-division.	Circle.	Number of applications for salt at the reduced rate.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
1	2	3	4	5	6	7	8	9	10	11	12
			I. MDS. S.	I. MDS. S.	RS. A. P.	LB.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Waltair	Ganjam	3,868	4,551 15	527 26	329 12 6	9·54	..	17 14 2	731 0 0	42 7 8	791 5 10
	Surla	9,016	23,855 35	2,250 0	1,406 4 0	7·76	..	434 8 11	2,100 0 0	343 13 0	2,878 5 11
	Naupada	8,052	16,823 30	1,757 26	1,098 8 6	8·59	..	104 10 8	732 0 0	168 2 0	1,064 12 8
	Calingapatam	7,028	16,395 33	1,805 7	1,128 3 9	9·06	..	41 8 3	1,310 0 0	136 8 10	1,488 1 6
	Konada	19,626	31,356 20	3,447 6	2,154 7 6	9·04	..	248 14 8	1,271 4 8	812 1 10	2,332 5 2
	Karasa	8,786	13,091 24	1,442 32	901 12 0	9·07	..	177 0 1	636 0 0	125 1 10	938 1 11
	Total 1915-16	56,376	106,074 37	11,230 17	7,019 0 3	8·71	..	1,024 9 2	6,780 4 8	1,628 3 2	9,433 1 0
	Total 1914-15	49,564	86,552 25	8,876 35	5,548 0 9	8·44	..	2,123 0 2	6,967 7 6	1,203 11 9	10,294 3 5
Cocanada	Polavaram	10,317	12,269 33	1,526 25	954 2 3	10·23	..	126 1 11	1,093 14 9	236 2 6	1,456 3 2
	Penuguduru	5,121	35,745 31	5,805 29	3,628 9 3	13·36	..	112 0 2	592 15 9	1,069 1 6	1,774 1 5
	Mogalturru	514	553 26	72 16	45 4 0	10·76	..	10 5 7	228 0 0	9 4 3	247 9 10
	Total 1915-16	15,952	48,569 10	7,404 30	4,627 15 6	12·54	..	248 7 8	1,914 14 6	1,314 3 3	3,477 14 5
	Total 1914-15	14,330	33,697 25	5,138 36	3,211 13 0	12·55	..	269 3 3	1,936 12 9	972 7 9	3,178 7 9
Masulipatam	Nizampatam	332	1,235 31	233 11	88 8 7	15·53	..	43 12 0	214 0 0	33 0 6	290 12 6
	Total 1915-16	332	1,235 31	233 11	88 8 7	15·53	..	43 12 0	214 0 0	33 0 6	290 12 6
	Total 1914-15	215	1,174 9	212 0	80 1 2	14·86	..	29 0 5	318 9 10	18 5 6	365 15 9
Nellore	Pakala	135	931 4	183 30	92 0 11	16·23	..	120 12 9	194 0 0	14 12 4	329 9 1
	Iskapalle	1,227	4,916 2	910 16	456 7 1	15·23	..	128 10 2	568 1 6	94 4 5	791 0 1
	Krishnapatnam	1,309	7,093 31	1,108 12	556 9 1	12·85	..	112 12 2	585 3 11	100 4 5	798 4 6
	Tada	3,471	6,429 27	1,149 7	438 2 11	14·70	..	71 12 1	387 4 2	97 4 6	556 4 9
	Total 1915-16	6,142	19,370 24	3,351 25	1,543 4 0	14·23	..	433 15 2	1,734 9 7	306 9 8	2,475 2 5
	Total 1914-15	7,316	22,485 13	3,413 36	1,587 3 11	12·49	17 6 8	315 5 6	1,390 4 9	312 7 10	2,535 8 9
Chingleput	Tiruvallūr	5,289	28,190 27	3,203 18	1,210 13 0	9·35	..	321 2 11	900 15 8	229 5 8	1,451 8 3
	Cheyur	252	757 10	114 10	57 10 7	12·41	..	102 3 9	208 0 0	5 5 8	315 9 5
	Total 1915-16	5,541	28,947 37	3,317 28	1,268 7 7	9·43	..	423 6 8	1,108 15 8	234 11 4	1,767 1 8
	Total 1914-15	6,146	22,433 23	3,887 32	1,515 11 7	14·26	..	305 3 0	1,160 2 4	260 6 10	1,725 12 2

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Sub-division.	Circle.	3	4	5	6	7	8	9	10	11	12
Cuddalore	Cuddalore	691	1,089 25	217 16	110 2 4	16·41	..	26 9 10	204 0 0	39 13 0	270 6 10
	Tranquebar	3,485	4,487 15	588 3	299 10 8	10·78	..	88 15 10	396 0 0	32 11 0	517 10 10
	Total 1915-16	4,176	5,577 0	805 19	409 13 0	11·88	..	115 9 8	600 0 0	72 8 0	788 1 8
	Total 1914-15	3,708	4,943 36	701 17	356 3 8	11·67	..	67 0 5	696 0 0	59 10 5	822 10 10
Negapatam	Negapatam	..	..	..	..	..	..	..	17 6 9	..	17 6 9
	Vēdāranniyam	1,512	1,387 8	271 11	138 14 1	16·09	..	24 7 2	456 3 2	36 11 4	517 5 8
	Adirampatnam	2,349	13,686 12	2,283 7	1,066 10 0	13·73	..	51 8 6	756 0 0	258 0 2	1,065 8 8
	Kattumavadi	412	2,805 20	508 25	254 7 8	14·92	..	4 8 6	228 0 0	56 7 0	288 15 6
	Vattanam	227	1,945 5	377 17	188 13 0	15·96	..	30 2 11	222 4 6	36 12 3	289 3 8
	Total 1915-16	4,500	19,824 5	3,440 20	1,648 12 9	14·28	..	110 11 1	1,679 14 5	387 14 9	2,178 8 3
	Total 1914-15	4,169	15,552 33	2,728 1	1,305 7 9	14·43	..	327 10 0	1,889 11 5	325 8 4	2,542 13 9
Tinnevelly	Morekolam	2,358	13,200 23	2,270 15	1,135 3 5	14·15	..	..	478 0 0	574 14 1	1,052 14 1
	Tuticorin	3,442	9,301 11	1,340 12	627 0 5	11·85	..	137 8 0	432 0 0	294 10 11	864 2 11
	Kayalpatnam	1,054	6,011 8	1,135 20	567 12 0	15·54	..	13 14 2	216 0 0	236 12 2	466 10 4
	Kuttanguli	1,750	13,621 27	3,212 16	1,695 15 10	19·40	..	77 3 11	540 0 0	456 11 6	1,073 15 5
	Total 1915-16	8,604	42,134 29	7,958 23	4,025 15 8	15·54	..	228 10 1	1,666 0 0	1,563 0 8	3,457 10 9
	Total 1914-15	7,202	36,886 6	6,572 27	3,263 0 11	14·66	..	273 5 2	1,478 0 0	1,041 11 6	2,793 0 8
Malabar	Udipi	9,367	86,854 38	17,552 31	7,313 10 6	16·63	34 13 0	662 6 6	2,278 2 2	625 6 2	3,600 11 10
	Mangalore	4,718	35,405 6	5,157 25	2,229 0 2	11·98	..	297 7 3	1,065 6 4	428 7 11	1,791 5 6
	Kasaragod	6,415	53,416 7	7,682 12	3,662 15 4	11·83	..	297 7 7	1,145 8 4	497 12 9	1,940 12 8
	Cannanore	17,695	123,559 8	18,258 32	11,411 12 0	12·16	..	524 5 4	2,689 5 8	1,094 4 2	4,307 15 2
	Calicut	13,765	77,823 14	11,890 19	7,431 8 9	12·57	..	706 11 11	4,056 0 0	756 6 9	5,519 2 8
	Malappuram	6,072	44,203 30	6,605 37	4,128 11 3	12·29	..	93 2 0	1,026 0 0	254 8 0	1,373 10 0
	Ponnāni	31,954	299,615 20	46,407 17	29,004 10 3	12·74	150 0 0	1,053 11 1	7,987 14 8	4,420 9 4	13,612 3 1
	Total 1915-16	89,986	720,878 3	113,555 13	65,182 4 3	12·96	184 13 0	3,635 3 8	20,248 5 2	8,077 7 1	32,145 12 11
	Total 1914-15	116,390	851,279 2	127,493 22	72,751 5 3	12·32	809 12 5	3,651 15 7	20,709 11 2	7,922 9 9	33,094 0 11
	Total, Madras Presidency. 1915-16	191,609	992,612 16	151,297 26	85,814 1 7	12·54	184 13 0	6,264 5 2	35,947 0 0	13,617 15 5	56,014 1 7
	Total, Madras Presidency. 1914-15	209,039	1,075,005 12	159,025 6	89,619 0 0	12·17	827 3 1	7,361 11 6	37,046 11 9	12,116 15 8	57,352 10 0

Statement showing the quantities of fish brought for curing in the yards of the East and the West Coast during the five years ending 1915–16.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1911–1912	9,456	42,846	52,302
1912–1913	8,967	45,315	54,282
1913–1914	8,330	37,808	46,138
1914–1915	8,219	31,271	39,490
1915–1916	9,982	26,481	36,463

APPENDIX P (vide paragraph 78).

STATEMENT showing the quantities of refined saltpetre and of edible salt produced in the Madras Presidency in the year 1915-16.

Sub-Division.	Circle.	Crude saltpetre expended.	Refined saltpetre produced.	Salt educed.	Percentage of outturn of: Refined saltpetre to crude saltpetre expended.	Percentage of outturn of: Salt to crude saltpetre expended.
1	2	3	4	5	6	7
		I. MDS.	I. MDS.	I. MDS.		
Masulipatam	Narasaraopet	299	83	49	27·76	16·39
Trichinopoly	Coimbatore	5,962	2,949	1,932	49·46	32·41
	Bhavani	567	163	272	28·75	47·97
	Erode	1,485	635	471	42·76	31·72
	North Trichinopoly	1,581	686	856	43·39	54·14
	South Trichinopoly	4,390	1,666	2,009	37·95	45·76
	Dindigul	734	415	318	56·54	43·32
	Total .. 1915-16 ..	15,018	6,597	5,907	43·92	39 33
	Total .. 1914-15 ..	14,712	6,926	5,775	47·07	39·25

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