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REPORT OF THE ADMINISTRATION OF THE DEPARTMENT OF SALT REVENUE IN THE MADRAS PRESIDENCY

FOR THE YEAR - 1916-1917

REPORT

ON THE

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IN THE

MADRAS PRESIDENCY

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18 sheets

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31

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT,

MADRAS PRESIDENCY

FOR

1916-1917

Personnel.

The Hon'ble Mr. N. S. Brodie, I.C.S., held charge of the department till the 27th November 1916, when he proceeded on leave. The Hon'ble Mr. C. G. Todhunter, I.C.S., held charge for the remainder of the year. Mr. E. F. Thomas, I.C.S., held the office of Secretary to the Commissioner throughout the year. Messrs. T. R. Barter, R. G. A. Thomson and E. Graham, I.C.S., held the offices of Deputy Commissioner, Northern, Central and Southern Divisions, respectively, throughout the year except for a period of one month and 27 days when Mr. Barter was on leave and Mr. Flemyng took his place. Mr. E. Bennett, the Abkāri Deputy Commissioner, who had been in charge of the distillery branch and the Board's laboratory since his appointment in November 1896, retired in November 1916. The Board takes this opportunity of placing on record the valuable services rendered by him in reorganizing the system of distillery control in the Presidency. He was succeeded by Mr. C. J. O'Callaghan, B.SC., who had been appointed on probation with effect from 22nd December 1914 and had acted for him during his absence on other duty from 1st April 1916.

Administrative changes.

2. (*a*) The Secretary of State sanctioned a revision of the pay of the subordinate establishments of the department, to be brought into force after the close of the war.

(*b*) Minor changes were made in respect of the staff of the Tuticorin, Ellore, Rajahmundry, Mogalturru, Madras Depot and Polavaram Circles, the Excise Intelligence Bureau and the collectorate abkāri staff of the Gōdāvari district.

(*c*) Sub-Inspectors were granted concessions in respect of journeys by boat and carriage of horses on transfer and Sub-Inspectors and clerks were allowed travelling allowance under certain conditions when appearing for departmental examinations not obligatory on them.

(*d*) Deputy Commissioners were given powers to exempt from the age bar.

(*e*) In connection with the efforts made to increase the output of salt in the season of 1917 new areas were brought under cultivation in the Naupada, Ennore and Tuticorin Circles.

Establishment.

3. Appendix A shows the changes in the establishment during the year and the strength remaining at the end of the year.

Punishments.

4. The total number of punishments imposed on officers of the department was 1,396 (1,710) * and the percentage of punishments to the total strength 16·5 (20·2).

Appeals.

5. Seventeen appeals against punishments were received during the year, thirteen from Sub-Inspectors, one from a clerk and three from menials. In four cases the decision of the lower authorities was modified, in three it was reversed and in the remaining ten the punishments were confirmed.

Resignations.

6. One hundred and thirteen officers (including two Assistant Inspectors, nine Sub-Inspectors and six clerks) resigned their appointments against ninety-three officers in the previous year. Five of these resigned to take up appointments in other departments.

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* Entries within brackets represent previous year's figures.

Factories worked.

7. Manufacture was carried on at 48 centres divided nominally into 65 factories all on the east coast of the Presidency. The only established centre at which manufacture was not carried on was Pandraka, a small factory in the Kistna district at which a quasi-spontaneous salt is made for sale in the Nizam's Dominions. This factory had not been worked since 1912. A new factory was brought into working at Veppalodai 13 miles north of Tuticorin. The 65 factories worked may be grouped into four classes as follows:—

(i) Those worked directly by Government as demonstration factories, viz., the experimental pans at Pakala, Krishnapatnam, Vayalur (including the Model Saltern), Sevandakulam, Levingepuram and Arumuganeri, comprising in all 233·85 acres.

(ii) Seventeen monopoly factories, comprising 5,895 acres, held by licensees who are bound to sell their salt to Government.

(iii) Eight whole factories, two extensions of monopoly factories and four extensions of excise factories, comprising in all 1,415 acres, held by modified excise licensees who are bound to sell their produce to Government if a demand is made, generally before the commencement of manufacture, but who are otherwise free to sell as they please. Six of these factories were held on leases which contained terms requiring the conduct of manufacture under improved processes and the destruction of salt that did not attain a fixed standard of purity.

(iv) Thirty-nine factories comprising 6,209 acres held by excise licensees who manufacture for sale to the public subject to payment of duty.

The following table shows the area cultivated, the quantities produced and the outturn per acre in these four classes of factories, respectively:—

—	Area licensed.	Area cultivated.	Quantity produced.	Produce per acre.
	ACS.	ACS.	MAUNDS.	MAUNDS.
I. Demonstration factories ..	233·85	204·87	166,472	812
II. Monopoly factories	5,894·99	5,482·93	4,808,583	877
III. Modified excise factories ..	1,415·60	1,279·95	1,112,989	870
IV. Excise factories	6,208·97	6,030·76	7,008,197	1,162

A quantity of 82,422 maunds of salt was purchased by Government from the modified excise licensees at Penuguduru, Nizampatam, Krishnapatnam and Adirampatnam.

Processes.

8. At the demonstration factories experiments were continued in the production of light and pure salt and of pure, white heavy salt. The general conclusion arrived at was that the two essentials to production of light salt are a soft surface to a bed free from sand and the elimination of the flake salt that forms on the surface of the brine. For purity washing in brine of a density of about 25° Beaume was found to be the most important factor.

At the remaining three classes of factories the ordinary system continued with the following modifications:—

(a) Scrapings were generally conducted in the cool hours of the morning or evening. Wherever the system of washing was tried, however, this rule was not enforced as it was thought to be immaterial when the salt is scraped provided it is washed.

(b) Salt scraped was washed in all the factories of the Tinnevelly subdivision and in a portion of the Chinnaganjam factory, where the quality of salt is generally bad. When washing was enforced the rules relating to the density at which salt should be scraped were relaxed. This concession to some extent reconciled the licensees to an innovation which at first they distrusted and which they imagined would lead to a very serious wastage of salt. The wastage was, however, small and was probably made up for by the extra salt obtained from scraping in brine of a much higher density than had been previously allowed.

(c) The concession of drying on the ridges was allowed in the Manginapudi and Markkanam factories, in all the factories of the Ennore Circle and in those of the Negapatam subdivision except Negapatam where the fences are not sufficiently strong.

Results (a) general.

9. As in previous years the quality of salt was tested by analysis in the Board's laboratory. One sample of salt manufactured and one of salt sold during the year were taken for the purpose from each factory and the average results obtained were as follows:—

—	—	—	Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.
I. Demonstration factories.	..	Light salt system.	93·2 to 98·0	0·9 to 4·6	Nil to 1·1	Traces to 2·0
		Heavy salt system.	96·9	1·8	0 6	0·4
II. Ordinary system ..	Government.	Manufactured ..	92·9 (93·4)	3·0 (2·9)	1·2 (1·0)	2·3 (2·4)
		Sold	92·8 (93·1)	2·6 (2·3)	1·4 (1 2)	2·8 (2·9)
	General sale.	Manufactured ..	93·1 (93·0)	3·3 (3·3)	1·2 (1·0)	2·1 (2·2)
		Sold	92·9 (93·0)	3·0 (3·2)	1·3 (1·2)	2·4 (2·3)

These results show that salt as pure as that obtained under the heavy salt system can be produced under the light salt system also provided it is washed. The variations in the results under the ordinary system of manufacture are very slight. Ten monopoly factories and twenty-seven factories, the licensees of which manufactured for general sale, produced salt inferior to the Presidency average, the worst being Manginapudi, Chinnaganjam, Nizampatam, the Karasa extension and Tranquebar, the salt produced in which contained less than 90 per cent of sodium chloride.

(b) washing.

In order that the effect of the experiment in washing might be watched, samples of salt were obtained periodically for analysis and the results on the whole were a decided improvement in the majority of factories concerned as will be seen from the annexed table:—

Factory.	Year.	Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.	Moisture.
Levingepuram	1914	90·8	7·0	1·2	0·8	8·0
	1915	92·4	5·3	1·3	0·8	7·4
	1916	94·8	2·7	1·2	1·3	5·8
Tuticorin	1914	90·8	5·8	1·6	1·4	6·3
	1915	91·7	5·1	1·3	1·2	8·1
	1916	95·2	2·1	1·3	1·1	4·7
Sevandakulam	1914	91·0	7·0	1·1	0·5	8·5
	1915	91·5	5·5	1·8	1·2	8·3
	1916	94·4	2·5	1·5	1·0	4·9
Kayalpatnam	1914	92·2	5·0	1·3	1·1	7·2
	1915	90·3	5·6	1·6	2·2	6·9
	1916	91·4	4·8	2·0	1·6	5·5
Arumuganeri	1914	93·9	3·5	1·2	1·0	5·2
	1915	93·9	3·3	1·0	1·3	5·9
	1916	95·4	2·3	1·0	1·3	4·6
Kiranur	1914	95·0	2·9	0·9	0·8	5·3
	1915	90·5	5·3	1·7	1·9	9·0
	1916	92·8	3·4	1·6	2·0	4·4

The improvement, however, fell far short of expectations. The proportion of magnesium salts continued to be high in some of the factories and in many cases the salt had to be rewashed before it could be stored, which undoubtedly caused some loss to the licensees. The washing was done in pits dug outside the gates of the drying grounds, and apparently the fact that in some cases the pits became overcharged with magnesium salts was mainly responsible for the considerable quantity of magnesium salts that still remained. The Board is making further experiments during the current season with a view to finding a more efficient method of washing and at the same time one that is more acceptable to the licensees.

(c) measurements.

In the demonstration factories, the salt produced under the light salt system yielded from 48 to 60½ measures a bag of two maunds before sifting and from 52 to 65½ measures after sifting for the large grain. The salt produced under the heavy salt system was not measured. The lightest salt obtained during the year under the ordinary system of manufacture was that of the Sevandakulam factory which yielded from 43 to 62 measures per bag, the average for the Presidency ranging from 44⅔ to 51½ measures.

Sales without storage.

10. To enable light salt to be put on the market with as little crushing as possible a system of sales without storage was tried experimentally in all the demonstration factories worked by Government and in the Sevandakulam and Levingepuram excise factories. It was very popular

with the licensees and no frauds resulting from it have been discovered. The quantity sold was shown both as receipts and expenditure and the salt was not brought to account till the date of sale. The system, therefore, afforded no means of checking the stock between manufacture and removal and for this reason the Board has not recommended its extension to other factories. The question how best to minimise frequent handling of the salt without danger to the revenue is engaging the Board's attention.

By-products.

11. A small beginning was made during the year by Mr. C. E. Berry in the manipulation of bitterns for the manufacture of Epsom salts. Mr. Berry succeeded in producing about two maunds of these salts at Covelong and has been permitted to continue his experiments on a larger scale in the same factory.

Stocks and issues.

12. As the Government are aware, the stocks of salt in the Presidency have been reduced to a dangerously low level owing to the operation of a variety of causes. The chief of these are—

(1) the fact that it does not pay an excise licensee to carry a reserve stock,
(2) the occurrence of a succession of bad seasons, and
(3) the increase in demand due to the war.

The stock of excise salt, which stood at 5,279,708 maunds at the end of March 1900, was reduced to 3,945,274 maunds by 1910 and to 2,436,204 maunds by 1916. Meanwhile the stocks of Government salt fell in like proportion, the figures being 3,670,832, 2,347,927 and 1,216,464 maunds, respectively. In consequence it was found as long ago as 1905 that sales of Government salt at a fixed price of As. 3 a maund meant presenting the purchaser with the difference between that figure and the market price, and the system of sales of limited quantities by auction was introduced. Thus the Government stocks ceased to fulfil their functions of controlling prices and maintaining a reserve against bad seasons. Repeated efforts were made to remedy this state of affairs by increasing the production, but a series of unusually bad seasons frustrated them. A bad season from the point of view of salt manufacture is not so much one of heavy rainfall as one of distributed rainfall. For the purpose of salt seasons the coast may be divided in three sections, the first from Ganjām to Guntūr, where the dry weather lasts from January to June, the second from Nellore to Rāmnād, where it lasts more or less till August, and the third Tinnevelly, where it may continue till October. The table below compares the number of rainy days during the manufacturing season in typical factories in these divisions for the five years 1912 to 1916 with the total output of salt:—

Year.	Ganjām to Guntūr.		Nellore to Rāmnād.		Tinnevelly.		Total.
	Number of rainy days.	Outturn.	Number of rainy days.	Outturn.	Number of rainy days.	Outturn.	Outturn.
		I. MDS.		I. MDS.		I. MDS.	I. MDS.
1912	5	5,268,504	6	6,131,170	6	1,786,791	13,186,465
1913	14	3,537,742	4	4,217,638	9	1,725,691	9,481,071
1914	19	2,139,197	16	3,959,694	7	2,036,748	8,135,639
1915	18	3,462,030	10	3,970,728	10	1,978,270	9,411,028
1916	13	4,822,594	8	6,391,010	10	1,882,637	13,096,241

It will be seen that the seasons of 1913, 1914 and 1915 were very unfavourable in the north and centre of the Presidency. The season of 1916 was somewhat more favourable and, aided by an increase in acreage which is referred to below, gave a total output of 13,096,241 (9,411,028) maunds, of which 5,057,477 (3,652,166) maunds were Government and 8,038,764 (5,758,862) maunds excise. The average sales for the past ten years being 10,380,075 maunds, this increased output should have improved the closing balance, but a bad season in Bombay and the increased demand arising out of the war led to a very considerable increase in sales. The imports by sea and rail amounted to 1,404,643 and 472,245 maunds against 1,539,396 and 427,113 maunds, respectively. On the other hand the exports to Calcutta and Rangoon rose from 320,416 to 511,926 maunds and quantities of 63,200 (100,000), 39,682 and 26,000 maunds, respectively, were issued to the Travancore and Cochin Darbars and the Government of Ceylon during the year. Meanwhile the sales for

5/

home and inland consumption rose from 9,179,918 to 10,720,094 maunds. The closing balance on the 31st March 1917 by subdivisions was as shown below and was sufficient only to meet the demand for 5·3 months:—

Subdivision. (1)	Stock at the end of 1916-17. (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	1,023,203	2,131,397	5·8
Cocanada	293,266	692,759	5·1
Masulipatam	54,560	234,705	2·8
Nellore	479,966	1,475,136	3·9
Chingleput	882,461	2,382,113	4·4
Cuddalore	361,596	536,206	8·9
Negapatam	177,561	827,998	2·6
Tinnevelly	1,223,239	1,869,418	7·8
Total ..	* 4,495,852	10,149,732	5·3

* Excludes 61,202 maunds kept in the fish-curing yards on the West Coast.

Steps taken to increase production.

13. The measures above referred to for increasing the production of salt consisted in—

(1) extending the season so far as possible,
(2) increasing the acreage cultivated in existing factories, and
(3) the opening of new factories and extensions.

Attempts were made to extend the season by inducing the licensees to enter the pans earlier and by persuading them to carry on manufacture longer; but these measures cannot be said to have been attended with much success, the reason being that salt-making is a subsidiary occupation to agriculture and that the licensees cannot be induced to stay in the pans when once the rainfall has rendered their fields ready for the plough, or to enter them until the completion of the harvest, for which Pongul is the traditional date.

The extent of the success attained in opening up pans that had not been worked in previous years will be seen from the following table of areas cultivated and of factories that were not worked in the past five years:—

Year.	Total area cultivated.	Name and cultivable area licensed in factories that did not work.		
			ACS.	
1912.. ..	12,079 ..	1. Penuguduru extension I	77·89	633·09
		2. Pandraka	205·30	
		3. Kanuparti	129·43	
		4. Karambalam	195·25	
		5. Lakshmi Pans	25·22	
1913.. ..	10,687 ..	1. Karasa Extension	93·14	1,833·99
		2. Penuguduru extension I	77·89	
		3. Pandraka	205·30	
		4. Kanuparti	129 43	
		5. Karambalam	195·25	
		6. Kudikkadu	20·22	
		7. Kattumavadi	53·16	
		8. Covelong	638·84	
		9. Cheyur	390·35	
		10. Karapad	30·41	
1914.. ..	11,582 ..	1. Karasa extension	93·14	721·23
		2. Penuguduru extension I	77·89	
		3. Pandraka	205·30	
		4. Kanuparti	129·43	
		5. Karambalam	195·25	
		6. Kudikkadu	20·22	
1915.. ..	11,865 ..	1. Pandraka	205·30	649·23
		2. Cheyur	386·83	
		3. Kudikkadu .. } closed	20·22	
		4. Kadaikkadu .. } closed	36·88	
1916.. ..	12,998 ..	1. Pandraka	205·30	205·30

The names of the new factories and extensions opened during the year with the area cultivated in each and the quantity outturned are shown below :—

New factories and extensions opened.			
Name.	Cultivable area.	Area actually worked.	Outturn.
	ACS.	ACS.	I. MDS.
1. Surla extension	63·36	63·36	26,752
2. Penuguduru extension No. III	110·52	Not worked.	
3. Jagannaikpur extension	45·98	45·98	5,838
4. Pakala extension	43 98	15·00	250
5. Tada extension	23·75	23·75	8,717
6. Levingepuram extension (monopoly) ..	22·47	22·47	30,844
7. Do. (excise).. ..	6·37	6·37	13,752
8. Veppalodai	50·00	50·00	12,000
Total ..	366·43	226·93	98,203

The increase of production by bringing new land under cultivation is a slow process, both because of the time taken in preparing the land and of its low produce for the first few years. The average production of new pans per acre in 1916 was only 433 maunds as against an average of 1,008 maunds for the Presidency as a whole. Further considerable extensions on the above lines were made towards the close of the year for the season of 1917. These will be dealt with in the next report.

Factory prices.

14. The increase in outturn during the year resulted in a fall in the average wholesale price of excise salt from 5 annas 2 pies to 4 annas 10·8 pies a maund. The prices were generally high during the first three months of the year, ranging from 6 to 11 annas a maund in the majority of the factories. They fell to from $2\frac{1}{2}$ to 5 annas from July when the new salt came into the market and remained more or less steady till January when they again rose to 5 to 8 annas a maund. The price of Government salt where stocks were sufficient was 3 annas a maund. But on account of the low stocks sales had to be restricted in most of the monopoly factories during the first three and last two months of the year and limited quantities were put up periodically to auction. The bulk of the salt of the various experimental pans was also sold by auction and owing to its superior quality and lightness realised higher prices than ordinary salt, varying from As. 3 to Re. 1–1–0 a maund. The total realisations amounted to Rs. 9,40,763, or Rs. 1,38,516 more than would have been obtained if the whole had been sold at the normal rate of As. 3 a maund.

The contract under which Government undertook to sell to M.R.Ry. AR. AR. SM. Somasundaram Chettiyar the whole of the produce of the Attiput and Vallur factories at the Madras Depot for three years at a price of As. 3 a maund for the large-grained and As. 2–8 a maund for the small-grained salt on the understanding that he undertook the extension of the market for Madras salt in Calcutta and in the parts of the Presidency where Bombay salt is now sold, was extended to the 15th July 1917 as the quantity produced during 1916 was much more than the 12 lakhs of maunds which the contract contemplated. Owing to various factors that disturbed the normal condition of the salt market throughout India and especially to the successive bad seasons in Madras the results of the contract were inconclusive. The agreement was not renewed having regard to the low stocks at the Madras Depot and the inadvisability of giving a monopoly of sale to a single individual.

Retail prices.

15. Appendix F shows the average retail prices of salt *cum* duty at each district centre for the three years ending 1916–17. These varied from Rs. 1–13–1 (Rs. 1–9–0) to Rs. 3–2–0 (Rs. 3–2–0) a maund. There was a general increase in retail prices throughout the Presidency, except in the Vizagapatam district, which was mainly due to the shortage of stocks and consequent restrictions on sales and to difficulties in obtaining waggons. The prices were more or less steady till January 1917 when they began to rise owing to increase in wholesale prices and to restrictions placed on the sales of Government salt. About two-thirds of the quantity at the Madras Depot was held by M.R.Ry. Somasundaram Chettiyar and the very low stocks at the disposal of Government would have resulted in very high prices but for the fact that the contractor opened depots in the Madras City and its suburbs at which salt was retailed at a fixed price of As. 1–3 a maund.

Issues to French Government, wastage, etc.

16. The quantities of duty-free salt supplied to the French Government and for use in manufactures amounted to 73,316 (81,280) maunds and 10,194 (12,480) maunds, respectively.

The damage caused by rain was estimated at 26,658 (149,926) maunds and rejections before or after estimation were nowhere excessive.

The quantities written off during the year as wastage amounted to 519,435 (712,898) maunds. The general proportion of wastage to the stored contents of heaps sold was 4·9 (5·7). The decrease in the percentage of wastage was due to the fact that out of 5,792 (5,503) heaps outturned 3,668 (2,911) were less than a year old. Excesses amounting to 1,996 maunds were discovered in 86 of the heaps sold.

Salt Loaders' Co-operative Society.

17. The Salt Loaders' Co-operative Society formed in 1913 to undertake the work of handling salt at the Madras Salt Depot continued to work during the year and to supply the labour required for the conduct of sales. In addition it undertook in 1916–17 the work of unloading and storing the salt as it was brought in boats from the Ennore factories. The society carried out all the work incidental to sales and loading satisfactorily, but the unloading and storage were badly done, chiefly because none of the coolies employed on this work were members of the society.

Profit and loss on manufacture for Government.

18. The profit and loss statements for the several Government factories (Appendix J) show that, no allowance being made for charges of supervision, all except three were worked at a substantial profit, the highest rate on capital outlay being As. 5–5·3 and the lowest As. 1–10·5 a maund. The three exceptions were Kanuparti, the experimental pans (including the Model Saltern) at Vayalur and the Madras Depot with the factories that supply it. The Kanuparti factory has been in a moribund condition for many years. The quality of the salt is inferior, it cannot compete with that of the adjacent factory of Chinnaganjam and half the area of the factory has been abandoned in consequence. At the experimental pans at Vayalur the expenditure was enhanced by experiments and cost of transport, while all the heavy salt was sold to fish-curing yards or Government departments at a fixed price of 3 annas a maund. At the Madras Depot there was a loss as usual owing to sale of the bulk of the salt at a fixed price and to the very heavy charges for transport from the Ennore factories. The Board hopes to examine the question of improving the system of transport and reducing the charges for the same before the next manufacturing season.

Storage and test weighment.

19. The work of storage and test weighment of heaps by superior officers received due attention at most factories during the year. In the few cases in which there was laxity the officers concerned have been warned.

Total consumption.

20. Of the total quantity of 11,644,677 (9,990,912) maunds issued from salt factories during the year, 511,926 (478,416) were issued for export by sea, 73,316 (81,280), 26,000 (nil) to the French and Ceylon Governments, 63,200 (100,000) and 39,682 (nil) to the Travancore and Cochin Darbars, respectively, and 210,459 (151,298) to fish-curing yards, leaving 10,720,094 (9,179,918) maunds to be distributed for ordinary consumption by rail or road to the areas ordinarily supplied, which include the Madras Presidency and the Native States within its borders and parts of Bihar and Orissa, the Central Provinces, the Nizam's Dominions and Mysore and Coorg. To the quantity of locally produced salt issued for ordinary consumption has to be added 1,404,643 (1,639,396) maunds imported by sea, principally from Bombay into West Coast ports, and 472,245 (627,113) maunds imported from Bombay and Goa by rail. The imports from these areas by rail into Mysore were 637,838 (690,997) maunds. Thus the total quantity of salt issued for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 13,234,820 (12,037,424) maunds.

21. The usual statements showing the salt traffic on railways in the Madras Presidency and the actual quantity issued for consumption within each district so far as can be ascertained from factory declarations corrected by Railway and Sea Customs returns will be found in Appendix G. The issues to the Central Provinces, Orissa, the Nizam's Dominions and Bengal increased from 40,007; 993,627; 84,619 and 3,722 maunds to 98,798; 1,206,078; 184,582 and 113,666 maunds, respectively, mainly as the result of shortage of imports into Calcutta and of an unfavourable season in Bombay. The latter reason is probably responsible for decreases in the imports by sea into South Kanara and Malabar and by rail into the Madras Presidency and Mysore. The tendency in 1916–17 was for Madras salt to go south and west whereas in 1915–16 both Madras and Bombay salt had been railed up to supply deficiencies in the north.

Distribution.

22. It has been usual in estimating the total consumption per head to include with the Presidency of Madras and the Native States within its borders the Mysore State and Coorg and to base the calculation on the total consumption mentioned in paragraph 20 above less the total of the quantities sent beyond the Presidency. On this basis, the estimated consumption per head works out to 20 lb. as against 18·77 lb. in the previous year. The cause of the increase probably lies in an improvement in the stocks and the removals of certain restrictions on issues which were in force in the previous year and which, coupled with high prices, accounted for a fall in consumption from 20·13 lb. in 1914–15 to 18·77 lb. in 1915–16. Beside these causes the increase of 4 annas a maund in the duty was a matter of no moment and it would seem that it has had little or no influence towards restricting the consumption of salt. Within the Presidency, the districts of South Kanara, Malabar, Salem, Coimbatore and the Nilgiris, which are dependent on Bombay for their supplies, showed decreases; there was an insignificant decline in Vizagapatam, and an increase in all the rest, which was highest along the coast line (especially in Nellore, Chingleput and Madras and South Arcot), reaching in Nellore the abnormal figure of 32·25 lb.; but this figure has to be accepted with caution as, owing to shortage in the supply of waggons by the railway companies, considerable quantities of salt which would ordinarily have gone inland from the coast by rail were probably sent into the interior by cart.

Consumption per head.

23. The consumption in Pudukkōttai worked out in the usual way fell from 15·74 lb. to 13·17 lb. per head. It is possible that this apparent decline is also due to the substitution of road for rail transport.

Consumption in Pudukkōttai.

24. The total salt revenue amounted to Rs. 1,28,65,839 (1,15,78,575), the increase of Rs. 12,87,264 being due in the main to the enhanced rate of duty and the increase in sales.

Revenue results—receipts.

25. Of the total receipts of Rs. 1,28,65,839, Rs. 29,19,678 were realised on account of salt issued against cash payments, Rs. 97,84,241 on account of salt issued on credit and the balance of Rs. 1,61,920 on account of customs duty, cess, fines, forfeitures, etc. The issues of salt on credit represented 86·84 (88·90) per cent of the whole. Of the total amount of Rs. 1,21,92,768 for which credit was granted more than half stood in the name of the Bank of Madras.

26. 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 Rs. 1,26,06,388 (1,22,91,769).

27. The total charges of the department amounted to Rs. 35,96,536 (34,28,783) of which Rs. 27,15,290 (27,74,120) represent the recurring charges for establishments, supplies, services and contingencies and Rs. 8,81,246 (6,54,663) the recoverable charges on account of excise licensees' works and purchase, transport and storage charges on account of Government salt. Under the former head the principal changes in the year were a reduction of about Rs. 40,000 in the cost of permanent establishments accompanied by an increase of Rs. 4,000 in cost of temporary establishment and Rs. 14,000 in charges for grain compensation allowance. The net decrease under establishments was due to the abolition of certain ranges and to the reduction in the strength of the orderly of Sub-Inspectors sanctioned in Government Memorandum No. 1722 A/13-3, Revenue, dated 8th September 1915. Rewards declined by Rs. 7,865 owing to decrease in

Charges.

abkāri crime, and works for revenue and general purposes by Rs. 31,000 on account of the fact that works which were not of an urgent nature were postponed owing to the war. Office expenses and miscellaneous increased by Rs. 11,000 on account of increase in price of clothing materials for the inferior establishment. It is usual to divide these charges in the proportion of two-thirds to Excise and one-third to Salt. On this basis, the Salt share comes to Rs. 9,05,097, or 7 per cent of the realizations.

The amounts spent on excise licensees' works and salt purchase and freight were Rs. 23,318 (27,919) and Rs. 8,57,928 (6,26,744), respectively. The details of the latter are given in Appendix I. The quantity of salt purchased by Government amounted to 5,057,477 maunds, costing Rs. 5,26,597, or an average of As. 1–8 per maund as against 3,652,166 maunds, costing Rs. 4,06,454, or an average of As. 1–9 per maund in the previous year. Charges for transport and storage increased from Rs. 1,06,595 to Rs. 1,78,540, the charges for transport of 2,565,437 (1,541,292) maunds from the Ennore factories to the Madras Depot and its storage there being Rs. 1,60,505 (92,940). The charges for conveying salt to the French Settlements amounted to Rs. 10,718 (3,349) and those for carriage to the fish-curing yards to Rs. 62,854 (50,299), the causes of the increase being the fact that the moiety of charge in the former was not recovered from the French Government during the year and the transport of a larger quantity of salt to the fish-curing yards on the West Coast, viz., 166,846 (126,704) maunds.

28. Appendix K shows the number of salt cases reported, and the manner of their disposal, during the official year 1916–17, in each sub-division.

Offences.

29. Including undetected cases and scrapings, the total number of offences reported was 149 against 78 and 137 in 1915–16 and 1914–15, respectively. The increase occurred chiefly in the Cuddalore, Tirukkōyilūr, Tanjore and North Trichinopoly circles, where large batches of cases of possession of contraband salt-earth and earth-salt were detected, and is attributed to a recrudescence of salt crime due to the high retail selling price of salt consequent on the enhancement of duty and the shortage of stocks.

30. Excluding undetected cases and scrapings, the total number of cases reported was 101. Of these, 83 were sent for trial and in 68 convictions were obtained. In four cases, the offence was manufacture of contraband salt, 33 related to possession of contraband salt-earth, 39 to possession of earth-salt, and three to possession of spontaneous salt. Of the remaining 22, which were minor offences, 12 were cases of import by land, six offences in connection with saltpetre manufacture and four cases of illicit removals from factories.

Classification of cases.

31. The quantities of contraband dealt with under the Salt Act are 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.
1916-17	3 32 18½	0 34 67	8 16 26½	19 30 29	0 32 14	2 3 17
1915-16	5 36 58	2 19 10½	0 18 37½	7 19 30	4 1 78	1 2 72

32. The general average duration of enquiries into cases held by Assistant Inspectors and Inspectors was 7·18 days (8·78). The average would have been considerably lower but for unavoidable delays in the Tiruvallur, Sattur and Calicut circles.

Duration of cases.

33. No case was acquitted by a magistrate during the year nor were there any illegal arrests or assaults upon officers of the department.

Acquittals, illegal arrests and assaults on officers.

34. The amount sanctioned in rewards was Rs. 240-8-0 (Rs. 149). The increase is due to the increase in the number of convictions.

Rewards.

35. During the year under review three cases involving four persons were reported in the Pudukkōttai State. Two of these ended in conviction and one remains undisposed of. The retail price of salt in the State ranged from 14·515 to 22·113 Madras seers per rupee.

Salt preventive operations in the Pudukkōttai State.

36. One fish-curing yard at Point Calimere, which had been temporarily closed, was reopened and one at Hejamadi in South Kanara was closed, leaving the total number of yards controlled by the Salt Department at 116 as in the previous year. There were besides four yards belonging to private curers and two under the direct control of the Fisheries Department.

Fish-curing yards.

37. No important change in processes took place. The concession of duty-free issue of salt to a private yard was made to one Soma Merkalan of Malpe on the understanding that he would adopt improved methods, but the extent of his use of them was small. The curers of the other three private yards, which were worked mainly for fish manure, were allowed to draw salt for use in curing on payment of cost price and duty. Four yards worked at night. No applications for the issue of salt for use at sea were received. The salt issued for curing was partly special white salt made after the Italian or heavy salt system, but mainly ordinary Karkatch or bay salt.

Processes.

38. The season was favourable for fishing especially on the West Coast where the catches were heavy from August 1916 to January 1917, and specially so in October and November, and 1,232,278 (932,612) maunds of fish were brought for curing for which 210,459 maunds of salt were issued. 708,425 maunds of cured fish were issued from the yards, 18,528 maunds imported, 241,888 maunds exported, mainly to Ceylon, and 485,065 left for local consumption. The average price of a pound of cured fish was 2 annas 0·3 pies (1 anna 10·3 pies). The slight increase in price is in sympathy with the general increase in the price of foodstuffs.

Seasons and issues.

39. The quantity of salt issued per maund of fish cured remained constant on the East Coast at 11·43 lb., but increased on the West Coast from 12·96 to 14·10 as a consequence of an enhanced scale of issue of salt having been adopted during the monsoon months and as a result of variations in the size and kind of fish operated upon.

Issues per maund.

40. The issues of salt in the yards of the South Kanara district increased by 30·7 per cent and in those of Malabar by 57·5 per cent. The price per maund in the South Kanara district (6 annas 8 pies), which was fixed under G.O. Mis. No. 3675, Revenue, dated 14th September 1896, did not pay the charges of manufacture and transport. A sum of Rs. 8,352 (6,449) was spent on repairs and improvements at the yards. As a net result, the charges reached a total of Rs. 1,49,959 (1,16,016), while the receipts were only Rs. 1,20,590 (85,814), involving a loss on the year's working of Rs. 29,369. This reduces the progressive gain to Government since the opening of the yards to Rs. 26,631. If only cost price and charges for transport of salt are considered, however, there is a gain of Rs. 18,304 on the year's working.

Financial results.

41. The questions of the introduction of a uniform issue price and of the transfer of control of the yards to the Fisheries Department are before Government.

42. The number of factories for the manufacture of crude saltpetre was 1,037 (885) and the number of refineries 25 (26). Nine thousand two hundred and twenty-six (6,597) maunds of refined saltpetre were produced. The increase is probably due to an increased demand for the local article consequent on the war. The refineries were nearly all in the Trichinopoly subdivision as before.

Saltpetre.

43. In addition to Mr. Tyler, late Secretary to the department, five Inspectors and Assistant Inspectors were on military duty during the year; two more Inspectors and Mr. Thomas, who was Secretary during the year, have since received commissions. The work of the department was carried on without loss of efficiency by the officers who remained.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, *5th September* 1917.

E. GRAHAM,
Acting Secretary to the Commissioner of Salt, Abkāri and Separate Revenue.

(True Copy.)

J. W. GREATOREX,
Assistant Secretary.

APPENDIX A (vide paragraph 3).

Statement showing the sanctioned strength of the establishments as it stood on 31st March 1917.

—	Establishments in the Board's and the Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Subordinate Factory establishments.						Subordinate Preventive and Tree-tax establishments						Subordinate Fish-curing establishments (c).	Subordinate Distillery establishments.			Saltpetre amins—Petty officers.	Abkari establishments in Collectorates and Taluk offices.		Total strength.	Cost per annum.
			Permanent.			Temporary.			Permanent.			Temporary (b).			Permanent.			Temporary.											
	Clerks, accountants, copyists, type-writing clerks and pressmen.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.		Clerks.	Petty officers.	Peons.		Clerks.	Menials.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Strength at the beginning of the year ..	153	133	84	97	802	..	17	65	169	324	1,353	..	19	948	161	69	3,483	4	13	149	278	4	7	84	51	281	65	8,813	RS. 18,34,767
Sanctioned during the year	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	12	..	..	..	..	..	..	..	13	(d) 3,015
Abolished during the year	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Strength at the end of the year	(a) 153	133	84	97	802	..	18	65	169	324	1,353	..	19	948	161	69	3,483	4	13	161	278	4	7	84	51	281	65	8,826	18,37,782

(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. 1,080 due to the revision of the grades of Sub-Inspectors employed for storage duty at the Madras Depot.

8

APPENDIX B

Statement of Stocks and Issues of salt in the Presidency of Madras in the year 1916–17.

Subdivision.	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	428,283	184,718	613,001	(a) 1,332,085	..	28	(b) 60	1,332,173	(c) 1,849,130	32	(b) 768	1,849,930	3,182,103	(d) 1,761,002	(d₁) 2,034,102	3,795,104
Cocanada	60,569	74,130	134,639	213,344	(e) 120	70	..	213,534	(f) 650,453	56	(b) 424	650,933	864,467	274,043	725,063	999,106
Masulipatam ..	23,088	16,924	40,012	866	..	..	..	866	199,570	2	..	199,572	200,438	23,954	216,496	240,450
Nellore	275,689	126,240	401,929	(g) 560,128	..	46	(b) 100	560,274	(h) 1,111,451	32	(b) 310	1,111,793	1,672,067	(i) 837,359	(i₁) 1,236,637	2,073,996
Chingleput ..	364,075	233,950	598,025	(l) 2,586,469	(j) 180	1,783	(l) 39,148	2,627,580	1,050,259	18	(b) 1,086	1,051,363	3,678,943	2,991,655	1,285,313	4,276,968
Cuddalore	42,291	199,652	241,943	172,544	..	..	..	172,544	631,004	7	(b) 74	631,085	803,629	(k) 231,107	(k₁) 814,465	1,045,572
Negapatam ..	52,737	118,543	171,280	(m) 115,156	..	2	(l) 72	115,230	(n) 679,247	126	(b) 240	679,613	794,843	(o) 168,531	(o₁) 797,592	966,123
Tinnevelly ..	2,553	1,566,384	1,568,937	(p) 71,292	..	..	(b) 10	71,302	(q) 1,840,250	163	(b) 4,308	1,844,721	1,916,023	(r) 80,677	(r₁) 3,404,283	3,484,960
Total of the East Coast	1,249,225	2,520,541	3,769,766	5,051,884	300	1,929	39,390	5,093,503	8,011,364	436	7,210	8,019,010	13,112,513	6,368,328	10,513,951	16,882,279
Malabar—Total of the West Coast ..	58,128	..	58,128	..	(s) 176,858	11	(t) 2,230	179,099	..	..	..	..	179,099	237,227	..	237,227
Total of the Presidency	1,307,353	2,520,541	3,827,894	5,051,884	177,158	1,940	41,620	5,272,602	8,011,364	436	7,210	8,019,010	13,291,612	6,605,555	10,513,951	17,119,506
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(u) 1,872,308	..	..	1,872,308
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	4,580	..	..	4,580
Grand total ..	1,307,353	2,520,541	3,827,894	5,051,884	177,158	1,940	41,620	5,272,602	8,011,364	436	7,210	8,019,010	15,168,500	6,605,555	10,513,951	18,996,394

(a) Includes 12,000 maunds manufactured during the season of 1917, but excludes 14,400 maunds ,, ,, of 1916.
(b) Undelivered salt on which duty was refunded.
(c) Includes 85,200 maunds manufactured during the season of 1917, but excludes 81,600 maunds ,, ,, ,, of 1916.
(d) Includes } 516 maunds purchased from the excise licensees for fish-curing purposes.
(d₁) Excludes }
(e) Received from the Karasa factory for supply to the Jalaripeta fish-curing yard.
(f) Includes 19,200 maunds manufactured during the season of 1917, but excludes 22,800 maunds ,, ,, ,, of 1916.
(g) Excludes 14,700 maunds manufactured during the season of 1916 and includes 2,189 maunds ,, ,, ,, of 1917.
(h) Excludes 19,200 maunds manufactured during the season of 1916.
(i) Includes } 1,396 maunds purchased from the excise licensees for fish-curing purposes.
(i₁) Excludes }
(j) Received from Karambalam for supply to the Kadapakam fish-curing yard.
(k) Includes } 672 maunds purchased from the excise licensees for fish-curing purposes and 15,600 maunds for supply to the French authorities at Karaikkal.
(k₁) Excludes }
(l) Excludes 464 maunds of salt manufactured in the Model Saltern at Vayalur during the season of 1916 and not transported to the Depot till 31st March 1916.
(m) Includes 6,000 maunds manufactured during the season of 1917.
(n) Includes 40,800 maunds ,, ,, ,, of 1917, but excludes 15,600 maunds ,, ,, ,, of 1916.
(o) Includes } 564 maunds purchased from the excise licensees for fish-curing purposes.
(o₁) Excludes }
(p) Includes 3,798 maunds manufactured during the season of 1917, but excludes 7 maunds ,, ,, ,, of 1916.
(q) Includes 8,400 maunds ,, ,, ,, of 1917, but excludes 11,800 maunds ,, ,, ,, of 1916.
(r) Includes } 6,822 maunds purchased from the excise licensees for fish-curing purposes.
(r₁) Excludes }
(s) Includes 3,011 maunds and 9,600 maunds transported from the Madras Depot and Kayalpatnam Circles, respectively, at the close of 1915–16 and excludes 2,599 maunds received from the Madras Depot after 31st March 1917.
(t) Purchased for supply to the French authorities at Mahé.
(u) Includes 472,245 maunds of duty-paid salt imported by rail from Bombay and Goa.

APPENDIX B—*cont*

Statement of Stocks and Issues of Salt in the Presidency of Madras in the year 1916–17—*cont.*

Subdivisions—*cont.*	Expended during the year.												Total expended, Government and excise.	Balance in hand including wastage to be written off		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.		Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Waltair	(a) 968,542	12,073	..	(b) 120	..	39,607	1,020,342	1,653,457	..	..	54,927	1,708,384	2,728,726	740,660	325,718	1,066,378
Cocanada	(c) 196,328	6,339	1,080	..	..	8,614	212,861	468,534	(d) 400	..	16,572	485,506	698,367	61,182	239,557	300,739
Masulipatam ..	20,330	397	..	..	..	1,472	22,199	154,565	..	(e) 2	5,883	160,450	182,649	1,755	56,046	57,801
Nellore	669,306	2,871	..	..	..	34,238	706,415	846,889	..	(e) 5	21,332	868,226	1,574,641	130,944	368,411	499,355
Chingleput ..	(h) 1,743,876	3,881	..	(i) 146,846	(f) 520,368	171,350	2,586,321	671,663	..	(e) 65	40,576	712,304	3,298,625	105,334	573,009	978,343
Cuddalore ..	(j) 10,482	978	69,480	(g) 180	..	3,184	84,304	553,680	..	(e) 44	27,687	581,411	665,715	146,863	233,054	379,857
Negapatam ..	112,730	4,148	..	..	..	4,614	121,492	640,336	..	(e) 2	19,360	659,698	781,190	47,039	137,894	184,933
Tinnevelly ..	(k) 46,530	8,520	..	(l) 20,000	(m) 882	82	76,014	1,962,846	(n) 129,000	(e) 2,540	69,001	2,163,387	2,239,401	4,663	1,240,896	1,245,559
Total of the East Coast	3,768,124	39,707	70,560	167,146	521,250	263,161	4,829,948	6,951,970	129,400	2 658	255,338	7,339,366	12,169,314	1,538,380	3,174,585	4,712,965
Malabar—Total of the West Coast.	..	170,752	2,756	..	(o) 970	936	175,414	..	..	..	..	..	175,414	61,813	..	61,813
Total of the Presidency	3,768,124	210,459	73,316	167,146	522,220	264,097	5,005,362	6,951,970	129,400	2,658	255,338	7,339,366	12,344,728	1,600,193	3,174,585	4,774,778
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	(p) 1,872,308	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	4,580	..	..	..
Grand total ..	3,768,124	210,459	73,316	167,146	522,220	264,097	5,005,362	6,951,970	129,400	2,658	255,338	7,339,366	14,221,616	1,600,193	3,174,585	4,774,778

(a) Includes 172 maunds supplied to the Jail Department.
(b) Issued from the Karasa factory to the Jalaripeta fish-curing yard in the Cocanada subdivision.
(c) Includes 80 maunds supplied to the Jail Department.
(d) Exported to Rangoon.
(e) Destroyed.
(f) Includes 510,526 maunds exported to Calcutta; 4,000 issued duty free to the Carnatic Mills and 2,200 maunds to the Buckingham Mills for bleaching and dyeing purposes; 1,506 to Messrs. Parry & Co. for use in their chemical works at Ranipettai; 1,200 maunds to Messrs. Chambers & Co., and 288 maunds to Messrs. Muhammad Hanif Sahib & Co. for use in their tanneries; 28 maunds for use in the King Institute at Guindy; 608 maunds to the Calicut soap factory and 12 maunds to the South India Industrials.
(g) Issued from the Karumbalam factory to the Kadapakam fish-curing yard in the Chingleput subdivision.
(h) Includes 9,573 maunds supplied to the Jail Department.
(i) Issued from Vayalur and the Madras Depot to the fish-curing yards on the West Coast.
(j) Includes 80 maunds supplied to the Jail Department.
(k) ,, 134 ,, ,,
(l) Issued to the fish-curing yards in the Udipi Circle.
(m) Issued to the Cochin Darbar.
(n) Includes 63,200 maunds sent to the Travancore State; 38,800 maunds to the Cochin State; 26,000 maunds to the Ceylon Government; and 1,000 maunds to Calcutta.
(o) Includes 196 maunds issued to Messrs. Wilson & Co. for their fish factory in Mahé, 200 maunds duty-free to Henke's Tile-works for glazing pipes, 180 maunds to the Calicut soap factory, 112 maunds to the Government canning station and 282 maunds to the Superintendent, Government Fisheries, Tanur, for experimental purposes.
(p) Includes 472,245 maunds of duty-paid salt imported by rail from Bombay and Goa.

ENCLOSURE TO APPENDIX B.

Stocks and Issues of Salt of all kinds for the five years ending 1916-17.

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total
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.
1912-1913	3,795,411	4,824,048	..	8,619,459	4,944,019	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
1916-1917	1,216,464	2,436,204	..	3,652,668	5,121,044	7,993,410	1,876,888	14,991,342	6,337,508	10,429,614	1,876,888	18,644,010

Years.	Issues.						Balance at end of the year, exclusive of wastage not written off within the year.			
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	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.
1912-1913	12,047,588	214,815	(a) 12,639	64,600	139,717	12,478,759	4,695,658	5,631,054	..	10,326,712
1913-1914	11,860,895	181,391	(b) 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	(c) 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	(d) 113,438	81,280	478,416	12,170,859	1,216,464	2,436,204	..	3,652,668
1916-1917	12,596,982	210,459	(e) 13,470	73,316	640,808	13,535,035	1,481,494	3,075,560	..	4,557,054

(a) Includes 4,385 maunds destroyed, 3,696 maunds issued to the Buckingham Mills and 2,800 maunds to the Carnatic Mills for bleaching and dyeing purposes, 1,056 maunds to Messrs. Muhammad Hanif Sahib & Co. and 350 maunds to Messrs. Chambers & Co. for use in tanneries, 320 maunds to Messrs. Parry & Co. for use in their chemical works at Rānipēttai, 28 maunds to the Superintendent, Government Fisheries, Tanur, for experimental purposes and 4 maunds to the Piscicultural Expert to the Government of Madras.

(b) Includes 252,301 maunds removed by the Travancore State, 10,533 maunds destroyed, 4,500 maunds issued to the Buckingham Mills and 4,200 maunds to the Carnatic Mills for bleaching and dyeing purposes, 1,056 maunds to Messrs. Muhammad Hanif 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 Rānipēttai, 168 maunds to the Superintendent, Government Fisheries, Tanur, for experimental purposes, 14 maunds for use in the King 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 a sample.

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

(d) Includes 100,000 maunds removed by the Travancore Darbar, 696 maunds destroyed, 3,000 maunds issued to the Buckingham Mills and 4,600 maunds to the Carnatic Mills for bleaching and dyeing purposes, 2,800 maunds to Messrs. Chambers & Co. and 480 maunds to Messrs. Muhammed Hanif Sahib & Co. for use in their tanneries, 1,600 maunds to Messrs. Parry & Co. for use in their chemical works at Rānipēttai, 198 maunds to the Fisheries Department for experimental purposes, 14 maunds for use in the King Institute at Guindy and 50 maunds thrown into the pans to increase the density of the brine.

(e) Includes 2,658 maunds destroyed, 4,000 maunds issued duty free to the Carnatic Mills and 2,200 maunds to the Buckingham Mills for bleaching and dyeing purposes, 1,506 maunds to Messrs. Parry & Co. for use in their chemical works at Rānipēttai, 1,200 maunds to Messrs. Chambers & Co. and 288 maunds to Messrs. Muhammad Hanif Sahib & Co. for use in their tanneries, 608 maunds to the Calicut Soap Factory, 196 maunds to Messrs Wilson & Co. for their fish factory at Mahē, 200 maunds to the Henkes' and 12 maunds to the South India Industrials tile works, 282 maunds to the Fisheries Department for experimental purposes, 180 maunds to the Government Soap Factory, 112 maunds to the Government Canning Station and 28 maunds for use in the King Institute at Guindy.

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

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APPENDIX C (vide paragraph 12).

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1916-17.

Subdivision.	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) 5	5	..	..	5
Tinnevelly ..	Tuticorin	10	..	10	..	..	10
Malabar ..	Baindur (South Kanara district).	8,642	..	8,642	23	·26	8,619
	Coondapoor (do.) ..	36,888	..	36,888	517	1·40	36,371
	Hangarkotta (do.) ..	34,714	..	34,714	172	·49	34,542
	Malpe (do.) ..	32,716	..	32,716	220	·67	32,496
	Mulki (do.) ..	15,246	..	15,246	136	·89	15,110
	Mangalore (do.) ..	186,444	..	186,444	2,156	1·15	184,288
	Cannanore (Malabar district) ..	113,206	..	113,206	518	·45	112,688
	Tellicherry(do.) ..	74,677	..	74,677	466	·62	74,211
	Badagara (do.) ..	57,238	..	57,238	893	1·56	56,345
	Quilandi (do.) ..	18,864	..	18,864	124	·65	18,740
	Calicut (do.) ..	409,058	..	409,058	3,735	·91	405,323
	Ponnani (do.) ..	423,124	..	423,124	5,084	1·20	418,040
	Cochin (do.) .	3,343	..	3,343	68	2·03	3,275
	Total ..	1,414,160	..	1,414,160	14,112	·99	1,400,048
	Total duty-paid ..	1,414,170	5	1,414,175	14,112	·99	(c)1,400,063
	Duty-paid imports by rail.						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	472,245
	Duty-bearing imports by sea.						
Chingleput ..	Madras	..	4,537	4,537	..	..	4,537
Malabar ..	Tuticorin	..	11	11	..	..	11
	Mangalore (South Kanara district).	..	2	2	..	..	2
	Calicut (Malabar district) ..	..	11	11	..	..	11
	Cochin (do.) ..	..	19	19	..	..	19
	Total ..	..	(b) 4,580	4,580	..	..	(c_1) 4,580
	Grand Total ..	1,414,170	4,585	1,418,755	14,112	..	1,876,888

(a) Imported from Calcutta.

(b) Includes 4,572 maunds from the United Kingdom, 6 maunds from ships' stores, 1 maund from Ceylon, and 1 maund unclaimed.

(c) Includes ⎤ 53 maunds, being the excess found in consignments of duty-paid salt imported from Bombay on
(c_1) Excludes ⎦ which duty was collected in this Presidency.

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APPENDIX D

Statement showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1916-17.

(vide paragraph 14).

Subdivisions.	Excise factory.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12
					RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Waltair.	1. Surla, M.E. ..	..	..	..	..	..	..	24,984	4,684 8 0	..	..
	2. Naupada ..	..	..	..	..	4,782	734 5 0	570,534	1,13,455 2 4	282,254	73,322 2 2
	3. Kuppili ..	..	..	..	..	..	..	..	..	..	..
	4. Konada ..	..	..	..	..	..	..	120	26 4 0	..	..
	5. Bimlipatam ..	..	..	..	..	..	..	..	..	20,272	5,068 0 0
	6. Karasa ..	..	..	..	..	..	..	78,980	15,957 11 6	151,746	38,731 7 0
	7. Balacheruvu ..	..	..	..	..	..	..	38,704	7,852 8 10	17,654	4,529 7 4
	Total ..	..	..	..	..	4,782	734 5 0	713,322	1,41,976 2 8	471,926	1,21,651 0 6
Cocanada.	8. Penuguduru ..	..	..	..	..	..	..	1,032	197 1 6	20,486	5,121 8 0
	9. Jagannaikpur ..	..	..	..	..	..	..	..	..	3,990	1,018 9 0
	10. Mogalturru ..	..	..	..	..	..	..	..	..	..	..
	11. Polavaram ..	..	..	..	..	..	..	212	39 12 0	150	37 8 0
	Total ..	..	..	..	..	..	..	1,244	236 13 6	24,626	6,177 9 0
Masulipatam.	12. Manginapudi ..	..	..	..	..	..	..	..	..	396	108 12 0
	13. Nizampatam ..	..	..	..	..	..	..	..	..	23,685	6,654 6 6
	Total ..	..	..	..	..	..	..	..	..	24,081	6,763 2 6
Nellore.	14. Kanuparti ..	..	..	..	..	17,298	2,796 14 6	13,906	2,607 6 0	6,540	1,635 0 0
	15. Pakala ..	..	..	..	..	200	25 0 0	5,478	1,027 2 0	94,996	23,811 9 0
	16. Iskapalle ..	..	..	..	..	..	..	648	131 14 6	98,006	26,955 1 0
	17. Krishnapatnam.	..	..	1,338	125 7 0	122,748	19,283 1 0	105,090	19,934 2 6	60,980	15,545 0 4
	18. Tada ..	..	..	..	..	..	..	..	..	29,067	7,266 12 0
	Total ..	..	..	1,338	125 7 0	140,246	22,104 15 6	125,122	23,700 9 0	289,589	75,193 6 4
Chingleput.	19. Covelong ..	..	..	..	..	95,600	14,419 7 4	189,730	35,830 13 0	4,736	1,184 0 0
	20. Cheyur ..	..	..	..	..	74	9 4 0	47,746	9,698 0 0	127,615	31,970 6 0
	21. Chunampet ..	..	..	..	..	..	..	47,372	8,986 8 0	139,116	36,718 6 0
	Total ..	..	..	..	..	95,674	14,428 11 4	284,848	54,515 5 0	271,467	69,872 12 0
Cuddalore.	22. Markkanam ..	..	..	..	..	190	26 1 0	29,394	6,436 7 6	116,442	29,313 3 6
	23. Cuddalore ..	..	..	..	..	184	28 12 0	..	..	482	120 8 0
	24. Manambadi ..	..	..	..	..	..	..	..	..	..	..
	25. Neidavasal ..	..	..	..	..	..	..	..	..	18,048	4,566 5 0
	26. Tranquebar ..	..	..	..	..	..	..	..	..	2,496	629 12 0
	Total ..	..	..	..	..	374	54 13 0	29,394	6,436 7 6	137,468	34,629 12 6
Negapatam.	27. Negapatam ..	..	..	..	..	..	..	..	..	36,596	9,149 0 0
	28. Vedaranniyam.	..	..	..	..	12,128	1,881 7 0	15,684	3,067 10 0	34,904	9,023 12 8
	29. Thambikkottai.	..	..	..	..	..	..	504	94 8 0	105,562	26,390 8 0
	30. Adirampatnam Excise ..	..	..	..	..	..	..	..	..	24	6 12 0
	31. Adirampatnam M.E. ..	..	..	..	..	..	..	..	..	..	..
	32. Theethandathanam	..	..	..	..	..	..	..	..	..	..
	33. Vattanam ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	12,128	1,881 7 0	16,188	3,162 2 0	177,086	44,570 0 8
Tinnevelly.	34. Morekolam ..	..	..	..	..	..	..	..	..	..	..
	35. Muthuragunadapatnam ..	..	..	..	..	..	..	..	..	34	8 8 0
	36. Arasadi.. ..	..	..	..	..	28,152	4,305 0 0	30,786	6,130 4 0	31,100	8,283 10 6
	37. Karapad ..	..	..	..	..	2,606	394 11 0	23,034	4,712 8 6	61,256	15,778 3 0
	38. Levingepuram..	..	..	..	..	2,646	424 15 6	40,370	8,004 7 6	32,870	8,567 13 0
	39. Levingepuram Extension. ..	..	..	..	..	..	..	500	93 12 0	200	50 0 0
	40. Sevandakolam..	..	..	..	..	9,462	1,528 14 0	65,233	13,234 10 6	113,725	30,525 15 0
	41. Sevandakolam Extension ..	..	..	40	3 12 0	2,968	476 2 0	20,459	4,016 10 0	6,328	1,664 12 6
	42. Veppalodai ..	..	..	..	..	400	50 0 0	100	21 14 0	2,600	650 0 0
	43. Kayalpatnam ..	..	..	..	..	4,780	597 8 0	60,778	11,405 4 0	52,469	13,123 8 0
	44. Kayalpatnam Extension ..	..	..	..	..	3,056	382 0 0	13,622	2,554 2 0	14,774	3,695 6 0
	45. Arumuganeri ..	..	..	..	..	11,392	1,449 0 0	22,244	4,177 0 0	27,370	6,880 0 0
	46. Keranur ..	..	..	..	..	6,060	793 2 0	55,478	10,429 9 0	46,016	11,525 14 0
	47. Kulasekarapatnam	..	..	..	..	..	..	..	..	..	..
	48. Kuttanguli ..	..	..	..	..	..	..	..	..	6,096	1,714 8 0
	Total ..	..	..	40	3 12 0	71,522	10,401 4 6	332,604	64,780 1 6	394,833	1,02,468 2 0
	Grand Total ..	..	..	1,378	129 3 0	324,726	49,605 8 4	1,502,722	2,94,807 9 2	1,791,076	4,61,325 13 6

Excise factory.	From 5 annas to 5 annas 11 pies.		From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas and upwards.		Total.		Average, 1916-1917.	Average, 1915-1916.	Serial Number.
	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.			
2	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.	
1. Surla, M.E.	..	..	448	175 0 0	..	..	..	..	..	..	25,432	4,859 8 0	3 0·7	..	1
2. Naupada	79,141	25,583 12 0	46,998	17,758 15 0	6,460	2,859 3 0	2,406	1,210 10 0	3,712	2,260 15 0	996,287	2,37,188 0 6	3 9·7	6 8·0	2
3. Kuppili	..	..	9,004	3,620 10 6	6,740	2,962 3 6	11,637	6,139 9 0	11,765	8,221 15 3	39,116	20,944 6 3	8 6·8	12 9·0	3
4. Konada	33,520	10,762 8 6	21,500	8,100 2 0	2,532	1,132 5 0	1,904	962 15 0	7,948	5,117 7 0	67,524	26,101 9 6	6 2·2	12 9·0	4
5. Bimlipatam	5,746	1,821 10 0	16,856	6,651 10 0	2,410	1,054 6 0	18,384	9,192 0 0	1,798	1,123 12 0	65,476	24,911 6 0	6 1·0	11 7·5	5
6. Karasa	43,090	14,122 4 8	37,538	14,365 7 0	14,508	6,372 4 0	49,294	24,728 12 0	11,626	8,435 4 0	386,782	1,22,713 2 2	5 0·9	13 0·4	6
7. Balacheruvu	3,532	1,163 3 8	10,270	3,996 5 0	..	..	1,386	693 0 0	1,294	924 10 0	72,340	19,159 2 10	4 2·5	13 7·7	7
Total	165,029	53,456 6 10	142,624	54,668 1 6	32,650	14,380 5 6	84,981	42,926 14 0	38,143	26,083 15 3	1,653,457	4,55,877 3 3	4 4·9	9 1·4	
8. Penuguduru	7,180	2,273 15 0	94,540	35,478 12 0	19,088	8,351 0 0	115,954	57,977 0 0	22,416	13,679 14 0	280,696	1,23,084 2 6	7 0·2	8 6·8	8
9. Jagannaikpur	8,352	2,610 0 0	23,420	9,129 14 0	55,696	24,993 7 0	18,900	9,521 11 0	18,040	11,741 12 0	128,398	59,018 5 0	7 4·2	9 2·3	9
10. Mogalturru	..	..	..	..	..	..	42,544	21,272 0 0	14,524	9,077 8 0	57,068	30,349 8 0	8 6·1	8 4·6	10
11. Polavaram	150	46 14 0	970	363 12 0	..	..	300	150 0 0	590	377 8 0	2,372	1,015 6 0	6 10·2	..	11
Total	15,682	4,935 13 0	118,930	44,972 6 0	74,784	33,344 7 0	177,698	88,920 11 0	55,570	34,879 10 0	468,534	2,13,467 5 6	7 3·0	8 7·8	
12. Manginapudi	792	257 5 6	31,616	13,743 12 0	27,440	12,080 5 0	32,804	16,402 0 0	7,452	4,856 15 6	103,500	47,449 2 0	7 4·0	6 2·7	12
13. Nizampatam	12,364	3,876 8 0	6,318	2,574 8 0	2,098	928 10 6	96	48 0 0	6,474	4,491 6 0	51,035	18,573 7 0	5 9·0	7 0·1	13
Total	13,156	4,133 13 6	40,864	16,318 4 0	29,538	13,008 15 6	32,900	16,450 0 0	13,926	9,348 5 6	154,565	66,022 9 0	6 10·0	6 6·2	
14. Kanuparti	..	..	..	..	..	..	..	..	..	..	37,744	7,039 4 6	2 11·8	3 5·6	14
15. Pakala	62,382	19,545 4 6	53,706	20,295 6 0	2,056	901 12 0	32,034	16,017 0 0	3,608	2,637 9 0	254,520	84,201 10 0	5 3·5	4 0·2	15
16. Iskapalle	13,230	4,174 3 0	6,882	2,602 14 0	3,451	1,561 9 0	688	344 0 0	..	..	122,908	35,749 9 6	4 7·8	4 6·0	16
17. Krishnapatnam	30,120	9,477 5 4	11,562	4,318 14 0	80	35 0 0	218	121 0 0	..	..	332,166	68,872 14 2	3 3·8	4 5·5	17
18. Tada	2,154	673 2 0	53,237	19,953 14 0	278	121 10 0	7,086	3,993 0 0	6,829	4,319 4 0	99,651	36,337 10 0	5 10·0	5 5·1	18
Total	107,886	33,870 14 4	125,387	47,121 0 0	5,868	2,619 15 0	41,016	20,508 0 0	10,437	6,956 13 0	846,889	2,32,201 0 2	4 4·6	4 3·8	
19. Covelong	420	131 4 0	..	..	..	..	..	..	..	..	290,486	51,565 8 4	2 10·0	2 7·0	19
20. Cheyur	68	21 4 0	642	203 4 0	..	..	..	..	..	..	176,045	41,902 2 0	3 10·0	3 9·0	20
21. Chunampet	17,676	5,736 9 0	968	363 0 0	..	..	..	..	..	..	205,132	51,804 7 0	4 0·0	2 10·0	21
Total	18,164	5,889 1 0	1,610	566 4 0	..	..	..	..	..	..	671,663	1,45,272 1 4	3 5·5	2 11·5	
22. Markkanam	78,698	25,319 14 6	61,082	22,957 10 0	6,528	2,893 4 0	498	249 0 0	11,514	7,196 4 0	304,346	94,391 12 6	4 11·5	3 9·7	22
23. Cuddalore	34,200	11,614 0 0	21,020	7,331 4 0	14,622	6,509 10 0	14,652	7,326 0 0	..	..	85,160	32,930 2 0	6 2·2	5 8·8	23
24. Manambadi	..	..	..	..	1,612	718 6 0	2,600	1,300 0 0	16,810	10,055 10 0	21,052	12,074 0 0	9 2·1	9 3·4	24
25. Neidavasal	32,080	10,102 9 0	22,332	8,374 8 0	6,006	2,627 10 0	11,982	5,991 0 0	8,396	5,980 2 0	98,844	37,642 2 0	6 1·1	8 7·9	25
26. Tranquebar	14,410	4,548 6 0	10,452	3,919 8 0	1,622	2,022 2 0	5,674	2,837 0 0	6,624	4,353 5 0	44,278	18,310 1 0	6 7·3	6 6·7	26
Total	159,388	51,584 13 6	114,886	42,682 14 0	33,420	14,771 0 0	35,406	17,703 0 0	43,344	27,585 5 0	553,680	1,95,348 1 6	5 7·7	5 3·6	
27. Negapatam	18,228	5,716 15 0	110,002	41,275 0 0	2,000	875 0 0	7,534	3,767 0 0	..	..	174,360	60,782 15 0	5 6·9	4 9·6	27
28. Vedaranniyam	28,092	8,781 11 4	3,085	1,157 4 0	..	..	3,350	1,675 0 0	..	..	97,244	25,587 0 0	4 2·5	2 11·7	28
29. Thambikkottai	41,396	12,936 4 0	8,812	3,304 8 0	..	..	26,734	13,367 0 0	..	..	183,008	56,092 12 0	4 10·9	4 9·5	29
30. Adirampatnam Excise	55,238	17,407 13 0	10,494	3,977 0 0	9,990	4,370 10 0	1,234	617 0 0	108	60 12 0	77,088	26,139 15 0	5 5·8	5 11·0	30
31. Adirampatnam M.E.	2,280	712 8 0	..	..	130	56 11 0	..	..	..	..	2,410	769 6 0	5 1·3	4 4·0	31
32. Theethandathanam	..	..	12,014	4,813 6 0	39,258	17,406 0 0	..	..	..	..	51,272	22,219 6 0	6 11·2	3 6·1	32
33. Vattanam	..	..	54,030	20,261 4 0	..	..	924	462 0 0	..	..	54,954	20,723 4 0	6 0·4	3 4·2	33
Total	145,234	45,555 6 4	198,438	74,788 6 0	51,378	22,708 8 0	39,776	19,888 0 0	108	60 12 0	610,336	2,12,614 10 0	5 3·7	4 4·4	
34. Morekolam	..	..	41,920	15,995 8 0	2,561	1,120 7 0	..	..	..	..	44,481	17,115 15 0	6 1·8	4 4·9	34
35. Muthuragunadapatnam	1,050	335 12 0	56,654	21,584 5 0	4,192	1,969 5 0	..	..	..	..	62,230	23,897 14 0	6 1·7	4 5·5	35
36. Arasadi	23,890	7,956 14 0	44,970	17,925 8 0	28,190	13,132 14 0	800	400 0 0	..	..	188,188	53,134 2 6	4 11·3	3 9·4	36
37. Karapad	10,148	3,303 12 0	43,222	16,816 6 0	11,520	5,340 10 0	600	300 0 0	..	..	152,386	46,646 2 6	4 10·7	2 11·7	37
38. Levingepuram	84,413	23,734 10 0	33,984	12,913 12 0	81,754	36,862 7 0	400	200 0 0	..	..	276,437	93,708 1 0	5 5·0	3 10·2	38
39. Levingepuram Extension	400	125 0 0	5,978	2,298 0 0	2,898	1,267 14 0	1,576	788 0 0	..	..	11,552	4,622 10 0	6 3·0	..	39
40. Sevandakolam	174,501	48,367 10 0	107,706	41,840 9 0	129,056	58,175 8 6	8,800	4,425 0 0	..	..	608,483	1,98,098 3 0	5 2·1	3 4·9	40
41. Sevandakolam Extension	5,400	1,687 8 0	14,320	5,388 12 0	1,022	447 2 0	..	..	..	..	50,532	13,684 10 6	4 3·9	2 10·8	41
42. Veppalodai	1,500	471 14 0	4,360	1,635 0 0	..	..	..	..	..	..	8,960	2,828 12 0	5 0·0	..	42
43. Kayalpatnam	43,280	13,583 1 0	12,654	4,745 4 0	..	..	..	..	..	..	173,961	43,454 9 0	3 11·2	2 10·0	43
44. Kayalpatnam Extension	19,530	6,140 10 0	10,080	3,780 0 0	..	..	..	..	..	..	61,062	16,552 2 0	4 4·0	2 7·8	44
45. Arumuganeri	60,177	18,912 3 0	15,216	5,731 0 0	..	..	..	..	..	..	136,399	37,149 3 0	4 4·2	2 8·0	45
46. Keranur	36,214	11,335 10 0	2,626	984 12 0	..	..	..	..	..	..	146,394	35,068 15 0	3 0·0	2 8·7	46
47. Kulasekarapatnam	10,198	3,505 9 0	900	379 11 0	7,672	3,592 3 0	..	..	9,960	6,215 0 0	28,730	13,092 7 0	7 7·5	5 0·7	47
48. Kuttanguli	..	..	6,955	2,675 9 0	..	..	..	..	..	..	13,051	4,390 1 0	5 4·5	4 6·5	48
Total	470,701	1,42,460 1 0	401,545	1,54,694 0 0	269,465	1,21,908 6 6	12,176	6,113 0 0	9,960	6,215 0 0	1,962,846	6,09,043 11 6	4 6·3	3 3·7	
Grand Total	1,095,240	3,41,886 5 6	1,144,284	4,35,711 3 6	497,103	2,22,741 9 6	423,953	2,12,509 9 0	171,488	1,11,129 12 9	6,951,970	21,29,846 10 3	4 10·8	5 2·0	

APPENDIX E (vide paragraph 14).

Statement showing the maximum, minimum and average price of salt at each of the Government factories and extensions and the amount realized in 1916–17.

Government factories and extensions.	Year.	Quantity of salt sold.	Amount realized.	Maximum.	Minimum.	Average.
		I. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	1916-1917	491,490	1,17,796 5 0	(b) 0 10 6	0 3 0	0 3 10·0
	1915-1916	509,976	2,21,134 7 3	1 1 3	0 3 6	0 6 11·2
Surla	1916-1917	201,136	54,753 9 0	(b) 0 10 0	0 3 0	0 4 8·2
	1915-1916	218,062	1,04,260 14 3	1 4 3	0 3 0	0 7 7·8
Calingapatam	1916-1917	222,896	62,628 6 6	(b) 0 15 9	0 3 0	0 4 6·9
	1915-1916	95,000	71,299 7 8	1 7 0	0 5 3	0 12 0·1
Karasa	1916-1917	53,020	14,420 11 2	(b) 0 9 0	0 3 0	0 4 6·4
	1915-1916	41,960	32,475 5 10	1 9 6	0 3 0	0 12 4·6
Polavaram	1916-1917	94,284	25,803 2 0	(b) 1 1 6	0 3 0	0 4 4·5
	1915-1916	87,902	68,948 2 1	1 13 0	0 4 6	0 12 7·7
Penugudura	1916-1917	102,044	28,465 15 10	(b) 0 8 10	0 3 0	0 4 4·9
	1915-1916	46,840	26,569 2 7	1 0 10	0 3 0	0 9 0·8
Pandraka	1916-1917	20,330	635 5 0	(e) 0 0 6	0 0 6	0 0 6·0
	1915-1916	21,245	663 14 6	0 0 6	0 0 6	0 0 6·0
Chinna Ganjām	1916-1917	452,848	1,16,608 2 1	(b) 0 10 0	0 3 0	0 4 1·3
	1915-1916	262,002	1,20,204 14 10	1 0 6	0 3 3	0 7 0·1
Kanuparti	1916-1917	161,976	25,751 9 0	(b) 0 6 0	0 2 6	0 2 6·5
	1915-1916	45,910	18,890 0 10	1 1 6	0 2 9	0 6 7·0
Krishnapatnam, including experimental pans.	1916-1917	54,232	13,404 12 2	(b) & (c) 0 11 3	0 3 0	0 3 11·4
	1915-1916	15,618	6,995 9 0	1 8 0	0 2 1	0 7 2·0
Pakala experimental pans ..	1916-1917	250	115 2 6	(c) 0 10 0	0 3 3	0 7 4·4
	1915-1916	..			..	..
Madras Depot, including model saltern and experimental pans, Vayalur.	1916-1917	(a) 2,254,402	4,22,269 14 2	(c) 0 9 3	0 2 3	0 3 0·1
	1915-1916	1,990,215	3,70,759 0 9	0 13 10	0 2 1	0 2 11·5
Karambalam	1916-1917	10,402	1,625 5 0	(d) 0 2 6	0 2 6	0 2 6·0
	1915-1916	14,338	2,318 7 0	0 2 6	0 2 6	0 2 6·0
Kudikkadu	1916-1917	80	15 6 8	(b) 0 3 1	0 3 1	0 3 1·0
	1915-1916	56	10 12 6	0 3 1	0 3 1	0 3 1·0
Adirāmpatnam	1916-1917	24,458	6,293 8 0	(b) 0 10 0	0 3 0	0 4 1·4
	1915-1916	13,810	3,675 8 2	0 8 0	0 3 0	0 4 3·1
Kattumavadi	1916-1917	62,706	17,050 7 6	(b) 1 10 0	0 3 0	0 4 3·5
	1915-1916	97,424	18,267 0 0	0 3 0	0 3 0	0 3 0
Manakkudi	1916-1917	25,566	10,947 12 6	(b) 1 2 6	0 3 6	0 6 10·3
	1915-1916	50,066	9,387 6 0	0 3 0	0 3 0	0 3 0
Sevandakulam extension experimental pans.	1916-1917	19,784	10,367 15 10	(c) 0 12 9	0 3 0	0 8 4·6
	1915-1916	15,686	4,918 3 5	0 9 6	0 1 4	0 5 0·2
Levingepuram extension ..	1916-1917	21,292	10,236 12 6	(c) 1 1 0	0 3 3	0 7 8·3
	1915-1916	..	..	..	..	..
Arumuganeri experimental pans.	1916-1917	5,454	1,567 15 0	(c) 0 6 6	0 3 0	0 4 7·1
	1915-1916	7,603	1,354 4 6	0 9 3	0 1 0	0 2 10·2
Total ..	1916-1917	4,278,650	9,40,763 1 5	..	..	..
	1915-1916	3,534,213	10,82,132 9 2	..	..	..

(a) Includes 510,526 maunds exported from the Madras Depot to Calcutta.
(b) Price realized at the auction sale ordered in G.O. No. 949, Revenue, dated 29th September 1905.
(c) Price realized at the auction sale for the salt manufactured in the experimental pans, and the model saltern, Vayalur.
(d) Price charged with reference to G.O. Mis. No. 3165, Revenue, dated 18th October 1912.
(e) Price charged with reference to G.O. Mis. No. 2827, Revenue, dated 23rd September 1913.

12/

APPENDIX F (vide paragraph 15).

Statement showing the annual average price of salt per rupee, in seers of 80 tolas, at the head-quarter stations of the several districts during the three years ending with 1916–17.

Districts.	1914–15.	1915–16.	1916–17.
1. Ganjām*	21·0	20·6	17·8
2. Vizagapatam	14·8	12·8	18·0
3. Gōdāvari	23·4	21·1	18·9
4. Kistna	26·8	24·4	19·9
5. Guntūr	24·8	20·4	17·8
6. Kurnool	16·7	17·0	13·9
7. Bellary	16·6	18·0	16·2
8. Anantapur	19·9	18·8	16·2
9. Cuddapah	21·2	19·5	14·5
10. Nellore	28·0	22·2	18·3
11. Madras	27·7	25·3	22·0
12. Chingleput	26·7	25·6	20·4
13. South Arcot	22·9	21·7	16·9
14. Chittoor	22·6	21·5	16·9
15. North Arcot	23·0	21·2	17·6
16. Salem	15·8	15·5	15·0
17. Coimbatore	18·2	18·8	16·5
18. Trichinopoly	22·1	20·8	18·2
19. Tanjore { N.	24·0	21·4	18·2
V.	25·4		
20. Madura	23·8	21·6	18·3
21. Tinnevelly	25·5	24·6	20·3
22. The Nilgiris	14·0	13·6	12·8
23. Malabar	18·6	19·3	17·1
24. South Kanara	20·4	19·3	16·1

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

N. = Negapatam salt. V. = Vedāranniyam salt.

APPENDIX G—Part I (vide paragraph 21).

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1916-17.

Districts consigned to	Districts sent from: Ganjam.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Rāmnād.	Tinnevelly.	Malabar.	South Kanara.	Goa.	Bombay.	Cuddapah.	Kurnool.	Bellary.
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.
Ganjām	70,205	1,570	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	82,709	288,544	50	120	..	..	33,727	..	..	..	..	..	..	197	..	..	..	11
Gōdāvari	..	2,553	9,856	1,116	7,302	565	160	..	..	..	..	..	..	394	..	..	..	..
Kistna	..	..	13,103	15,137	62,730	85,240	18,932	..	..	..	..	..	..	29,296	..	..	..	..
Guntūr	..	..	460	19,317	87,243	10,100	13,139	..	..	..	..	..	..	22,682	..	..	342	197
Nellore	..	..	..	1,038	15,614	33,103	2,843	..	..	..	..	..	..	694	..	..	93	..
Cuddapah	..	..	..	..	..	21,415	126,839	..	..	..	..	..	..	13,819	..	881	..	1,048
Kurnool	..	..	..	702	17,418	98,297	2,681	..	..	..	..	..	..	6,046	86,317	..	1,936	439
Bellary and Anantapur	..	..	..	..	72	47,954	124,684	..	..	..	..	..	..	10,209	221,740	308	60	8,478
Chingleput and Madras	..	2	..	42	..	..	75,315	..	..	..	..	..	..	..	91	..	..	28
North Arcot and Chittoor	..	..	..	..	..	32,722	668,137	14,600	..	..	..	3,000	..	197	749	..	233	..
South Arcot	..	..	..	..	..	..	201,507	193,262	20	..	205	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	133,100	820	11,182	..	58,581	41,093	..	..	77,351	..	..	..
Coimbatore and the Nilgiris.	..	..	..	..	..	..	140,188	20	56,361	..	33,357	254,968	..	..	2,463	..	..	..
Tanjore	..	..	..	..	..	..	200	1,582	183,111	..	117,946	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	5,200	81,774	..	387,049	1,404	..	..	..	..	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..	..	5,612	770,573	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	107,383	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	160,436	200	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	13,105	38,635	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	25,016	73,782	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	1,058,919	1,402	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	33,027	64,011	80,815	4,362	..	..	..	..	..	..	..	..	..	..	2,366
Mysore	..	408	..	1	..	253	109,762	..	..	..	..	..	..	67,404	570,434	..	..	..
Bombay	..	..	..	..	..	374	60	..	..	..	..	..	..	..	..	..	..	426
Bengal	55,959	..	..	..	..	..	57,707	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,292,808	368,261	23,469	70,500	254,390	410,838	1,713,347	215,664	332,448	5,612	1,475,094	474,006	38,835	150,938	959,145	1,189	2,664	12,992

APPENDIX G—Part I (vide paragraph 21)—*cont.*

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1916-17—*cont.*

Districts consigned to	Districts sent from—cont.: Anantapur.	North Arcot and Chittoor.	Salem.	Coimbatore and the Nilgiris.	Trichinopoly.	Travancore.	Mysore.	Nizam's Dominions.	Orissa.	Central Provinces.	Bengal.	Total.	Deduct salt transmitted: Out of districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district	Balance of rail-borne salt that remained for consumption within the district (average for the three years ending 1915-16).
	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.
Ganjām	..	..	..	..	..	..	..	..	67	..	46	71,883	..	..	71,883	65,734
Vizagapatam	..	..	..	..	..	..	..	1,191	2,467	..	4	409,020	..	..	409,020	541,848
Gōdāvari	..	..	..	..	..	..	..	..	..	..	..	21,946	..	..	21,946	125,402
Kistna	..	..	..	..	..	..	..	..	..	..	..	224,438	..	..	224,438	170,487
Guntūr	100	69	..	..	..	..	..	..	..	..	..	153,649	..	..	153,649	183,467
Nellore	42	10	..	..	..	..	..	..	..	..	..	58,437	..	..	53,437	62,300
Cuddapah	8,135	1,215	..	..	..	..	..	..	..	..	..	173,352	308	881	172,163	206,295
Kurnool	794	..	..	..	..	..	..	..	..	..	..	214,633	728	1,936	211,969	184,798
Bellary and Anantapur.	9,890	964	..	..	..	..	875	1,417	..	..	..	426,651	14,659	18,368	393,624	322,449
Chingleput and Madras.	..	7	..	..	..	..	5	..	..	..	..	75,490	..	..	75,490	98,381
North Arcot and Chittoor.	1,023	15,449	..	..	..	..	717	..	..	..	..	736,827	4,349	15,449	717,029	621,840
South Arcot	..	200	..	..	..	..	..	..	..	..	..	395,194	..	..	395,194	409,376
Salem	..	132	2,680	..	410	..	..	..	..	..	..	325,349	..	2,680	322,669	398,631
Coimbatore and the Nilgiris.	..	..	..	407	..	..	..	..	..	..	..	487,944	..	407	487,537	469,317
Tanjore	..	..	..	..	..	..	..	..	..	..	..	302,839	..	..	302,839	307,982
Trichinopoly	..	..	..	..	2,023	..	..	..	..	..	..	477,450	410	2,023	475,017	452,467
Madura and Rāmnād	..	..	..	..	..	..	..	..	..	..	..	776,185	..	..	776,185	740,743
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	107,383	..	..	107,383	153,036
Malabar	..	..	..	..	..	..	..	..	..	..	..	160,636	..	..	160,636	222,089
South Kanara	..	..	..	..	..	..	..	..	..	..	..	51,740	..	..	51,740	43,168
Travancore	..	..	..	..	..	11,771	..	..	..	..	..	11,771	..	11,771	..	..
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	93,798	..	..	98,798	63,312
Orissa	..	..	..	..	..	..	..	..	..	..	..	1,060,321	2,534	..	1,057,787	927,299
Nizam's Dominions	2	..	..	..	..	..	..	..	..	..	..	184,582	2,608	..	181,974	142,423
Mysore	49	1,752	..	..	..	..	39,825	..	..	..	..	789,888	1,621	39,825	748,442	738,663
Bombay	..	..	..	..	..	..	24	..	..	..	..	884	..	..	884	533
Bengal	..	..	..	..	..	..	..	..	..	..	..	113,666	44	..	113,622	17,639
Total ..	20,036	19,798	2,680	407	2,433	11,771	41,446	2,608	2,534	..	44	7,905,956	27,261	93,340	7,785,355	7,670,179

APPENDIX G—Part II (vide paragraph 21).

Corrected distribution statement.

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent. Ganjām.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Rāmnād.	Tinnevelly.	Bombay and Goa, etc.	Mysore State.
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.
Ganjām	526,276	1,570	..	..	..	..	1	..	..	..	..	..	..
Vizagapatam	125,314	677,652	50	120	..	..	33,727	..	..	..	..	197	..
Gōdāvari	..	26,600	479,634	1,116	7,302	565	160	..	..	..	..	394	..
Kistna	..	..	30,994	125,535	233,596	85,240	18,932	..	..	..	..	29,296	..
Guntūr	..	..	460	19,317	365,620	13,784	13,139	..	..	..	..	22,682	..
Nellore	..	..	..	1,038	15,614	500,246	2,843	..	..	..	..	694	..
Chingleput and Madras	..	..	..	42	..	6,226	612,990	..	..	..	..	4,633	5
South Arcot	..	..	..	..	..	..	263,574	398,638	684	..	205	..	..
Tanjore	..	..	..	..	..	..	200	1,582	574,603	5,412	117,946	..	..
Madura and Rāmnād	..	..	..	..	..	..	..	..	..	231,318	978,803	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	326,724	21	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	324,333	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	775,282	..
Bellary and Anantapur	..	..	..	..	72	47,594	124,684	..	..	..	..	231,949	875
Cuddapah	..	..	..	..	..	28,453	126,839	..	..	..	..	13,819	..
Kurnool	..	..	..	702	17,418	100,077	2,684	..	..	..	..	92,363	..
North Arcot and Chittoor	..	..	..	..	..	..	770,587	14,600	..	..	..	3,946	717
Salem	..	..	..	..	..	..	133,100	820	11,182	..	58,581	118,444	..
Coimbatore and the Nilgiris	..	..	..	..	..	..	140,188	200	56,361	..	33,357	257,431	..
Trichinopoly and Pudukkōttai	..	..	..	..	..	..	..	5,200	121,566	1,778	387,049	1,404	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	25,016	73,782	..	..	..	..	..	..	..	..	..	..	..
Orissa	1,204,676	1,402	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	33,027	64,011	80,815	4,362	..	..	..	..	..	..
Mysore and Coorg	..	408	..	1	..	253	109,762	..	..	..	..	637,838	..
Bombay	..	..	..	..	..	374	60	..	..	..	..	..	..
Bengal	55,959	..	..	..	..	..	57,707	..	..	..	..	..	..
Total ..	1,937,241	781,414	511,138	180,898	703,633	863,627	2,415,539	421,040	764,396	238,503	1,902,665	2,514,726	1,597

Nellore to Cuddapah.—The Railway figures are 21,415 maunds: to these are added 7,038 maunds declared for Cuddapah from the Iskapalle factory.

Nellore to Kurnool.—The Railway figures are 98,297 maunds: to these are added 1,780 maunds declared for Kurnool from the Iskapalle factory.

Chingleput and Madras to North Arcot and Chittoor.—The Railway figures are 668,137 maunds: to these are added 23,546 and 78,904 maunds declared for North Arcot and Chittoor from the Chunampet and Cheyur factories, respectively.

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

Madura and Rāmnād to Trichinopoly and Pudukkōttai.—The Railway figures are nil; 1,778 maunds were declared for Pudukkōttai from the Theethandathanam factory.

APPENDIX G—Part II (vide paragraph 21)—*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 and the Nilgiris.	Trichinopoly.	Total.	*Deduct* salt sent out of districts in which there are no salt sources.	Balance available for consumption within the district.	Resulting consumption per head of the population.	1915-16. Quantity available for consumption within the district.	1915-16. 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.
Ganjām	..	..	..	..	..	..	..	527,847	..	527,847	19·55	447,403	16·58
Vizagapatam	11	..	..	..	..	..	..	837,071	..	837,071	21·59	847,312	21·86
Gōdāvari	..	..	..	..	..	..	..	515,771	..	515,771	25·68	432,599	21·54
Kistna	..	..	..	..	..	..	..	523,593	..	523,593	21·57	447,141	18·42
Guntūr	297	..	342	69	..	..	..	435,710	..	435,710	21·12	431,196	20·90
Nellore	12	..	93	10	..	..	..	520,580	..	520,580	32·25	390,340	24·18
Chingleput and Madras	28	..	..	7	..	..	..	623,931	..	623,931	26·68	510,566	21·83
South Arcot	..	..	..	200	..	..	..	663,301	..	663,301	23·10	564,220	19·65
Tanjore	..	..	..	..	..	..	..	699,743	..	699,743	24·37	648,495	22·59
Madura and Rāmnād	..	..	..	..	..	..	..	1,210,116	..	1,210,116	23·50	1,178,489	22·26
Tinnevelly	..	..	..	..	..	..	..	326,745	..	326,745		277,713	
South Kanara	..	..	..	..	..	..	..	324,333	..	324,333	22·33	353,033	24·30
Malabar	..	..	..	..	..	..	..	775,282	..	775,282	21·12	873,703	23·94
Bellary and Anantapur	18,368	308	60	964	..	..	..	424,874	33,027	391,847	16·93	327,394	14·36
Cuddapah	9,183	881	..	1,215	..	..	..	180,390	1,189	179,201		144,952	
Kurnool	1,233	..	1,936	..	..	..	..	216,413	2,664	213,749		193,574	
North Arcot and Chittoor	1,023	..	233	15,449	..	..	..	806,555	19,798	786,757	20·23	669,941	17·23
Salem	..	..	..	132	2,680	..	410	325,349	2,680	322,669	15·03	369,190	17·20
Coimbatore and the Nilgiris	..	..	..	..	..	407	..	487,944	407	487,537	17·95	506,945	18·66
Trichinopoly and Pudukkōttai	..	..	..	..	..	..	2,023	519,020	2,433	516,587	16·88	511,011	16·69
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	98,798	..	98,798	..	40,007	..
Orissa	..	..	..	..	..	..	..	1,206,078	..	1,206,078	..	993,627	..
Nizam's Dominions	2,367	..	..	..	..	..	..	184,582	..	184,582	..	84,619	..
Mysore and Coorg	49	..	..	1,752	..	..	..	750,063	1,597	748,466	..	784,768	..
Bombay	426	..	..	..	..	..	..	860	..	860	..	374	..
Bengal	..	..	..	..	..	..	..	113,666	..	113,666	..	3,722	..
Total ..	33,027	1,189	2,664	19,798	2,680	407	2,433	13,298,615	63,795	13,234,820	..	12,037,424	..

APPENDIX I (vide paragraph 27).

Comparative statement of expenditure incurred in the Salt and Abkāri Department during the years 1915–16 and 1916–17.

Items.	1915-16.	1916-17.
	RS.	RS.
Establishments.		
Permanent	19,96,300	19,56,929
Temporary	43,492	47,486
Allowances.		
Travelling allowance	2,10,365	2,05,548
House-rent allowance	10,397	10,158
Grain compensation allowance	80,903	94,540
Supplies, Services and Contingencies.		
Rewards	53,156	45,291
Purchase, repair and carriage of tents	14,178	13,743
Works for revenue and general purposes ...	1,38,448	1,07,463
Postage charges ... ... / Telegram charges	43,215	41,441
Tour charges	23,573	21,844
Office expenses and miscellaneous	1,60,098	1,70,847
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	53,648	73,572
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt	4,06,454	5,26,597
Purchase of salt for fish-curing purposes ...	3,743	2,696
Conveying and storing salt	1,06,595	1,78,540
Works for manufacture and storage of salt—Government	41,888	62,320
Works executed by Government on behalf of Excise licensees	27,919	23,318
Miscellaneous	14,416	14,203
Total ...	*34,28,783	35,96,536
Amount debitable to 7 Excise ...	18,49,413	18,10,193
Net debitable to Salt ...	15,79,370	17,86,343

* Revised figures.

APPENDIX J (vide paragraph 18).

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1916–17.

Items (1)	Ganjām. Quantity. (2)	Ganjām. Value. (3)	Surla. Quantity. (4)	Surla. Value. (5)	Calingapatam. Quantity. (6)	Calingapatam. Value. (7)	Karasa. Quantity. (8)	Karasa. Value. (9)	Penugudurn. Quantity. (10)	Penugudurn. Value. (11)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	297,290	42,890 4 5	46,509	5,976 5 7	45,499	10,995 9 5	24,069	3,236 8 8	17,437	2,642 12 9
2. (a) Quantity of salt manufactured	670,768	..	346,185	..	226,332	..	88,800	..	51,960	..
(b) Gain by weighment	..	..	4	..	24	..	..	..	70	..
(c) Miscellaneous	..	..	..	..	..	..	60	..	..	..
Total of (a), (b) and (c) ..	670,768	..	346,189	..	226,356	..	88,860	..	52,030	..
3. Deduct wastage	26,294	..	9,079	..	8,796	..	3,671	..	2,516	..
4. Net quantity (i.e., item 2 — item 3)	644,474	..	337,110	..	17,560	..	85,189	..	49,514	..
5. Land assessment	..	1,502 11 8	..	689 13 10	..	258 5 4	..	173 7 0	..	240 6 0
6. Land and village cess	..	93 14 8	..	43 1 10	..	13 5 4	..	10 13 5	..	15 0 4
7. Payment to manufacturers	..	83,846 0 0	..	37,534 8 5	..	24,578 2 11	..	9,797 7 6	..	5,196 0 0
8. Works for salt manufacture and storage. Interest	..	2,987 1 2	..	1,710 14 9	..	2,002 14 0	..	186 15 10	..	145 11 3
Repairs	..	5,055 8 2	..	2,307 14 8	..	3,209 9 3	..	719 0 3	..	351 2 8
9. Roads and Railway sidings—Interest	..	247 13 10	..	44 14 8	..	168 2 11	..	82 0 0	..	15 1 6
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	..	..	..	..	47 8 0
11. Conveying and storing salt	..	2,717 11 10	..	3,985 9 10	..	2,916 13 11	..	691 7 1	..	786 10 10
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	30 14 0	..	10 14 0	..	10 2 6	..	3 11 8	..	15 2 10
13. Total (i.e., of items 5 to 12)	..	96,481 11 4	..	46,327 12 0	..	33,157 8 2	..	11,064 14 9	..	6,812 11 5
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 4·7	..	0 2 2·4	..	0 2 5·2	..	0 2 2·3	..	0 2 2·4
15. Number of maunds of salt sold	491,490	..	201,136	..	222,896	..	53,020	..	63,448	..
16. Cost of the same	..	72,405 14 11	..	28,190 3 5	..	37,208 11 0	..	7,248 14 2	..	8,933 11 0
17. Average period of storage of the same	Y. M. D. 1 1 21	..	Y. M. D. 0 10 18	..	Y. M. D. 1 0 25	..	Y. M. D. 0 8 21	..	Y. M. D. 0 8 1	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	3,305 8 6	.	996 0 10	..	1,591 11 4	..	210 3 5	..	239 3 7
19. Total cost of salt sold (items 16 + 18)	..	75,712 7 5	..	29,186 4 3	..	38,800 6 4	..	7,459 1 7	..	9,172 14 7
20. Cost per maund of salt sold (item 19 ÷ item 15) ..	..	0 2 5·6	..	0 2 3·8	..	0 2 9·4	..	0 2 3	..	0 2 3·7
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	26,294	..	9,079	..	8,796	..	3,671	..	2,516	..
23. Closing stock balance	449,703	66,777 5 1	178,983	24,610 2 7	38,084	5,791 15 1	52,018	7,125 0 0	..	..
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	1,17,796 5 0	..	54,753 9 0	..	62,628 6 6	..	14,420 11 2	..	16,843 11 8
25. Net profit or loss at the factory on all transactions during the year [i.e., (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 65,970 14 3	..	+ 43,201 1 9	..	+ 18,624 5 10	..	+ 10,850 0 11	..	+ 5,028 [illegible]

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

18

APPENDIX J (vide paragraph 18)—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1916–17—*cont.*

Items—*cont.*	Polavaram. Quantity. (12)	Polavaram. Value. (13)	Chinnaganjam. Quantity. (14)	Chinnaganjam. Value. (15)	Kanuparti. Quantity. (16)	Kanuparti. Value. (17)	Madras Depôt. Quantity. (18)	Madras Depôt. Value. (19)	Experimental pans including the Model Saltern. Quantity. (20)	Experimental pans including the Model Saltern. Value. (21)	Karambalam. Quantity. (22)	Karambalam. Value. (23)
	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.	I. MDS.	RS. A. P.
1. Opening stock balance	8,889	1,222 3 10	152,274	17,685 15 10	47,028	7,960 7 6	233,468	50,827 14 10	66,219	28,550 5 9	39,782	6,407 8 7
2. (a) Quantity of salt manufactured	141,384	..	389,200	..	133,084	..	2,501,126	..	32,296	..	172,544	..
(b) Gain by weighment	..	..	46	..	..	..	1,403	..	380	..	..	..
(c) Miscellaneous	..	..	100	..	..	..	38,850	..	72,854	..	..	..
Total of (a), (b) and (c)	141,384	..	389,346	..	133,084	..	2,541,379	..	105,530	..	172,544	..
3. Deduct wastage	2,962	..	27,776	..	5,858	..	173,602	..	11,869	..	5,752	..
4. Net quantity (i.e., item 2 — item 3)	138,422	..	361,570	..	127,226	..	2,367,777	..	93,661	..	166,792	..
5. Land assessment	..	267 4 11	..	313 4 5	..	147 12 0	..	3,097 12 8	..	123 9 9	..	198 10 7
6. Land and village cess	..	20 14 2	..	24 7 7	..	11 8 8	..	193 9 10	..	7 11 8	..	..
7. Payment to manufacturers	..	15,316 9 7	..	36,645 8 0	..	12,476 10 0	..	2,73,560 10 6	..	994 11 4	..	17,793 9 7
8. Works for salt manufacture and storage. — Interest	..	497 2 11	..	967 15 4	..	814 14 9	..	10,814 4 6	..	1,817 10 5	..	363 7 1
Repairs	..	316 7 7	..	520 7 7	..	852 10 10	..	14,630 0 1	..	1,960 10 4	..	7 15 9
9. Roads and Railway sidings—Interest	..	283 7 2	..	656 15 4	..	109 3 2	..	605 0 6	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	1,060 15 2	..	..	..	3,801 5 0	..	..	..	..	..	472 0 9
11. Conveying and storing salt	..	1,083 0 7	..	1,306 7 0	..	1,175 11 3	..	1,66,666 13 5	..	11,401 1 4	..	2,016 14 4
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	7 12 0	..	5 15 0	..	8 8 3	..	..	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	18,853 10 1	..	40,441 0 3	..	19,398 3 11	..	4,59,568 3 6	..	16,305 6 10	..	20,852 10 1
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 2·1	..	0 1 9·5	..	0 2 5·3	..	0 3 1·3	..	0 2 9	..	0 2 0
15. Number of maunds of salt sold	94,284	..	452,848	..	161,976	..	2,157,997	..	96,405	..	64,282	..
16. Cost of the same	..	12,830 4 7	..	51,344 0 3	..	25,502 0 2	..	4,21,198 0 3	..	22,036 8 4	..	9,110 12 11
	Y. M. D.		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 10	..	0 10 18	..	1 4 5	..	0 10 11	..	0 6 17	..	1 [illegible] 26	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	441 14 11	..	1,814 2 6	..	1,374 4 5	..	14,554 11 8	..	731 8 0	..	603 5 5
19. Total cost of salt sold (items 16 + 18)	..	13,272 3 6	..	53,158 2 9	..	26,876 4 7	..	4,35,752 11 11	..	32,768 0 4	..	9,714 2 4
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 2 3	..	0 1 10·5	..	0 2 7·8	..	0 3 2·8	..	0 5 5·3	..	0 2 5
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	2,962	..	27,776	..	5,858	..	173,602	..	11,869	..	5,752	..
23. Closing stock balance	52,139	7,087 10 4	60,996	6,830 4 6	12,278	1,873 10 9	320,218	62,209 0 3	6,595	915 13 11	142,292	18,042 2 10
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	25,803 2 0	..	1,16,608 2 1	..	25,751 9 0	..	3,98,890 11 8	..	23,379 2 6	..	11,391 1 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+18,396 5 0	..	+52,594 4 0	..	−7,211 8 4	..	−25,480 14 10	..	−37,023 5 8	..	+13,311 8 11

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

17

APPENDIX J (vide paragraph 18)—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1916–17—*cont.*

Items—*cont.*	Adirampatnam. Quantity. (24)	Adirampatnam. Value. (25)	Kattumavadi (including Lakshmi pans). Quantity. (26)	Kattumavadi (including Lakshmi pans). Value. (27)	Manakkudi. Quantity. (28)	Manakkudi. Value. (29)	Levingepuram Extension. Quantity. (30)	Levingepuram Extension. Value. (31)	Sevandakulam Extension. Quantity. (32)	Sevandakulam Extension. Value. (33)	Arumuganeri. Quantity. (34)	Arumuganeri. Value. (35)
	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.	I. MDS.	RS. A. P.
1. Opening stock balance	18,988	2,462 8 1	8,211	1,385 9 8	23,291	5,204 1 4	..	..	..	..	..	..
2. (a) Quantity of salt manufactured	33,956	..	68,934	..	12,266	..	30,844	..	30,404	..	6,253	..
(b) Gain by weighment	..	..	2	..	..	..	..	..	..	..	..	..
(c) Miscellaneous	36	..	36	..	..	..	..	..	..	..	..	..
Total of (a), (b) and (c)	33,992	..	68,972	..	12,266	..	30,844	..	30,404	..	6,253	..
3. Deduct wastage	1,016	..	1,312	..	986	..	..	..	..	..	..	..
4. Net quantity (i.e., item 2 — item 3)	32,976	..	67,660	..	11,280	..	30,844	..	30,404	..	6,253	..
5. Land assessment	..	45 15 0	..	118 15 0	..	83 3 0	..	8 7 0	..	12 12 0	..	0 15 4
6. Land and village cess	..	2 13 11	..	7 6 11	..	6 8 0	..	0 10 6	..	0 15 11	..	0 0 11
7. Payment to manufacturers	..	3,006 8 4	..	6,103 8 6	..	1,086 0 10	..	4,233 2 3	..	4,540 10 2	..	812 6 5
8. Works for salt manufacture and storage. — Interest	..	379 1 3	..	390 11 9	..	346 9 11	..	665 6 4	..	280 14 9	..	2 4 0
Repairs	..	132 4 11	..	255 7 6	..	154 7 3	..	..	..	..	..	..
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	..	1,202 12 2	..	3,033 15 7	..	2,886 4 11	..	..	..	..	..	..
11. Conveying and storing salt	..	..	..	..	..	121 15 7	..	924 13 10	..	1,180 15 8	..	..
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	3 4 6	..	2 5 10	..	131 15 0	..	85 6 8	..	542 8 0
13. Total (i.e., of items 5 to 12)	..	4,790 7 7	..	9,995 14 1	..	4,687 7 4	..	5,964 6 11	..	6,101 11 2	..	1,358 2 8
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 3·9	..	0 2 4·4	..	0 6 7·8	..	0 3 1·1	..	0 3 2·5	..	0 3 5·7
15. Number of maunds of salt sold	24,458	..	62,706	..	25,566	..	30,844	..	30,404	..	6,253	..
16. Cost of the same	..	3,286 3 4	..	9,438 15 6	..	6,429 10 4	..	5,964 6 11	..	6,101 11 2	..	1,358 2 8
	Y. M. D.		Y. M. D.		Y. M. D.							
17. Average period of storage of the same	1 5 12	..	1 0 2	..	0 8 10	..	..	..	..	..	..	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	190 9 7	..	379 10 6	..	178 9 7	..	..	..	..	..	..
19. Total cost of salt sold (items 16 + 18)	..	3,476 12 11	..	9,818 10 0	..	6,608 3 11	..	5,964 6 11	..	6,101 11 2	..	1,358 2 8
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 2 3·3	..	0 2 6·1	..	0 4 1·6	..	0 3 1·1	..	0 3 2·5	..	0 3 5·7
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	1,016	..	1,312	..	986	..	..	..	..	..	..	..
23. Closing stock balance	24,837	3,609 2 0	12,869	1,903 8 8	8,343	3,467 8 11	..	..	..	..	..	..
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	6,298 8 0	..	17,050 7 6	..	10,947 12 6	..	13,204 6 0	..	11,531 13 4	..	1,556 1 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+3,968 5 0	..	+7,749 12 6	..	+2,603 0 2	..	+7,239 15 1	..	+5,430 2 2	..	+197 14 4

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

APPENDIX K (vide paragraph 28).

Statement of offences against the Salt laws in the Madras Presidency in the year 1916–17.

—	Subdivision.												Total.	
	Waltair.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Malabar.	1916-17.	1915-16.
Pending at the beginning of the year and reported during the year—														
Cases ..	1	2	..	3	2	..	..	59	5	6	66	16	160	95
Persons ..	..	..	..	2	3	..	..	48	4	2	36	11	106	62
Disposal by officers of the department.														
Released by department—														
I. Infirm persons, pregnant women and children—														
Cases ..	..	..	..	1	..	..	..	4	..	..	1	..	6	..
Persons ..	..	..	..	1	..	..	..	4	..	..	1	..	6	..
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time—														
Cases ..	..	..	..	..	..	..	..	3	..	..	..	1	4	6
Persons ..	..	..	..	..	..	..	..	3	..	..	..	1	4	6
III. On proof of ignorance or inadvertence—														
Cases ..	..	..	..	..	..	..	..	1	..	..	..	..	1	4
Persons ..	..	..	..	..	..	..	..	1	..	..	1	..	2	4
IV. For want of proof—														
Cases ..	..	..	..	..	..	..	..	2	..	..	5	1	8	1
Persons ..	..	..	..	..	..	..	..	2	..	..	5	1	8	3
Total released—														
Cases ..	..	..	..	1	..	..	..	10	..	..	6	2	19	11
Persons ..	..	..	..	1	..	..	..	10	..	..	7	2	20	13
Sent for trial—														
Cases ..	..	..	..	1	2	..	..	37	4	2	28	9	83	46
Persons ..	..	..	..	1	3	..	..	37	4	2	29	9	85	46
Total disposed of—														
Cases ..	..	..	..	2	2	..	..	47	4	2	34	11	102	57
Persons ..	..	..	..	2	3	..	..	47	4	2	36	11	105	59
Undetected cases and scrapings of salt-earth registered from 1st January 1916 and written off— Cases ..	1	..	..	1	..	..	..	11	1	4	9	5	32	26
Total cases and persons dealt with including undetected cases and scrapings written off—														
Cases ..	1	..	..	3	2	..	..	58	5	6	43	16	134	* 84
Persons ..	..	..	..	2	3	..	..	47	4	2	36	11	105	* 60
Balance remaining for disposal at the end of the year—														
Cases ..	..	2	..	..	..	..	..	1	..	..	23	..	26	11
Persons ..	..	..	..	..	..	..	..	1	..	..	..	..	1	2
Disposal by the magistracy.														
Pending trial on 1st April 1916 and since sent up for trial up to 31st March 1917—														
Cases ..	..	..	..	1	2	1	..	38	4	2	28	9	85	48
Persons ..	..	..	..	1	3	1	..	38	4	2	29	9	87	48
Convicted—														
Cases ..	..	..	..	1	2	1	..	33	3	1	20	9	70	46
Persons ..	..	..	..	1	3	1	..	33	3	1	21	9	72	46
Acquitted—														
Cases ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Persons ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Balance remaining undisposed of on 31st March 1917—														
Cases ..	..	..	..	..	..	..	..	5	1	1	8	..	15	2
Persons ..	..	..	..	..	..	..	..	5	1	1	8	..	15	2

* Includes one case involving one person written off.

APPENDIX L (vide paragraph 38).

Statement showing the operations of the fish-curing yards in the Madras Presidency for the year 1916–17.

Subdivision.	Year.	Number of applications for salt.	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.
			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	1916-17 ..	60,658	114,568 39	12,072 22	7,545 5 6	8·67	..	1,871 6 8	6,761 8 11	1,899 12 4	10,532 11 11
	1915-16 ..	56,376	106,074 37	11,230 17	7,019 0 3	8·71	..	1,074 9 2	6,780 4 8	1,628 3 2	9,433 1 0
Cocanada	1916-17 ..	14,980	44,219 6	6,839 0	4,274 6 3	12·72	580 5 1	213 9 10	1,926 11 5	1,379 9 1	4,100 3 5
	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 8 3	3,477 14 5
Masulipatam	1916-17 ..	514	2,050 22	397 9	150 5 9	15·94	..	94 15 10	220 0 0	37 1 0	352 0 10
	1915-16 ..	332	1,255 31	233 11	88 8 7	15·53	..	43 12 0	214 0 0	33 0 6	290 12 6
Nellore	1916-17 ..	5,720	17,118 18	2,870 33	1,343 7 4	13·80	50 0 0	265 9 11	1,916 4 5	306 5 10	2,538 4 2
	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
Chingleput	1916-17 ..	5,631	32,573 16	3,881 6	1,486 0 5	9·60	..	197 13 11	1,185 12 9	244 9 10	1,628 4 6
	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
Cuddalore	1916-17 ..	4,691	6,471 24	978 22	497 14 5	12·44	..	56 13 0	600 0 0	89 15 2	746 12 2
	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
Negapatam	1916-17 ..	6,083	23,852 9	4,147 22	1,992 13 10	14·31	..	260 15 8	1,659 13 3	539 3 2	2,460 0 1
	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
Tinnevelly	1916-17 ..	8,564	44,950 12	8,519 21	4,347 8 7	15·59	..	104 5 5	1,662 14 9	1,517 12 7	3,285 0 9
	1915-16 ..	8,604	42,134 29	7,958 23	4,025 15 8	15·51	..	228 10 1	1,666 0 0	1,563 0 8	3,457 10 9
Malabar	1916-17 ..	112,473	996,473 29	170,752 13	98,952 1 0	14·10	1,015 9 2	3,640 7 11	21,108 4 10	10,913 15 5	36,678 5 4
	1915-16 ..	89,986	720,878 3	113,555 [illegible]	[illegible],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, Madras Presidency	1916-17 ..	219,319	1,282,278 15	210,458 28	1,20,589 15 1	13·50	1,645 14 3	6,706 2 2	37,041 6 4	16,928 4 5	62,321 11 2
	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

Statement showing the quantities of fish brought for curing in the yards of the East and the West Coast during the five years ending 1916–17.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1912-13 ..	8,967	45,315	54,282
1913-14 ..	8,330	37,808	46,138
1914-15 ..	8,219	31,271	39,490
1915-16 ..	9,982	26,481	36,463
1916-17 ..	10,499	36,605	47,104

Government of Madras

FINANCIAL DEPARTMENT (SEPARATE REVENUE).

G.O. No. 761, 20th September 1917

Salt Administration Report

Recording, with remarks, the report of the Board of Revenue on the administration of the salt revenue for 1916–17.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), R. No. 2444, Salt, dated 25th August 1917.

The Hon'ble Mr. C. G. TODHUNTER, I.C.S.,

Acting Third Member, Board of Revenue, and Commissioner of Salt, Abkári and Separate Revenue.

The Board begs to submit to Government its report on the administration of the salt revenue in the Madras Presidency for 1916–17.

(True extract)

E. GRAHAM,
Acting Secretary.

To the Chief Secretary to Government, Financial (Separate Revenue) Department, with the report and two copies each of the three statements of analyses.

Copy to the Accountant-General, with a report.

Order—No. 761, Financial (Separate Revenue), dated 20th September 1917.

Commerce No. 140

Recorded.

2. The Government congratulate the Commissioner and his staff on the increase in area under cultivation and on the increased output of salt obtained under the abnormal conditions created by the war and a succession of seasons unsuited for salt manufacture. They note with interest the experiments that have been conducted in the improvement of the processes of manufacture. The statistics of offences speak well for the tact and efficiency with which officers have generally discharged their duties.

3. The transfer of control over fish-curing operations in certain yards on the Malabar coast to the Honorary Director of Fisheries has been sanctioned as an experimental measure. The equalization of the issue prices of salt to fish-curing yards throughout the Presidency is under consideration.

(True extract)

35166

L. DAVIDSON,
Acting Chief Secretary.

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

R.

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