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

FOR THE YEAR - 1917-1918

REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1917-18

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT

MADRAS PRESIDENCY

FOR

1917-1918

Personnel. The Hon'ble Mr. C. G. Todhunter held charge of the department throughout the year. Mr. E. Graham succeeded Mr. E. F. Thomas as Secretary and Mr. B. W. B. T. Flemyng succeeded Mr. Graham as Deputy Commissioner, Southern Division, in June 1917, and both officers remained in their respective offices till the close of the year. Mr. T. R. Barter continued as Deputy Commissioner, Northern Division, except for a short period of privilege leave, and Mr. R. G. A. Thomson as Deputy Commissioner, Central Division, until January 1918, when he was succeeded by Mr. G. E. Johnston. Mr. O'Callaghan, the probationary Abkāri Deputy Commissioner, returned from leave in September and resigned his appointment in November. He was succeeded by Mr. R. M. Thurley.

2. Effects of the war. The year was a strenuous one for the department. The revenue which falls under the head of Separate Revenue amounted to nearly $9\frac{1}{4}$ crores as against $7\frac{1}{2}$ crores for Land Revenue, Forests and Irrigation, a marked contrast to the state of things twenty years ago when the collections under the latter heads amounted to over $5\frac{1}{2}$ crores and Separate Revenue to less than $1\frac{3}{4}$. The contributors to the Separate Revenue total were—Salt 162 lakhs, Excise and Opium 404 lakhs, Customs 115 lakhs, Stamps 151 lakhs, Income-tax 77 lakhs and Super-tax 5 lakhs. While the total receipts of the department have nearly doubled in the twenty years, the expenditure on staff in the Salt, Abkāri and Customs Department amounted to 24 lakhs for 1917–18 against $21\frac{1}{2}$ lakhs for 1897–98. The general staff of the department was depleted during the year by the relief of 23 officers (in addition to five Inspectors and Assistant Inspectors previously deputed) for war work or work under the Munitions Board. One hundred and fifteen officers underwent training in the European branch and fourteen in the Indian branch of the Indian Defence Force and this involved many transfers owing to the fact that very few of the former were stationed at places at which training could be arranged. Other effects of the war were seen in the giving up of 55 tents for military use, in the postponement of the supply of clothing for a year, in the cancellation of the stationery indent for the year and in the drastic cutting down of all forms and returns. On the other hand, the area under salt cultivation was increased to 17,743 acres on 31st March 1918 as against 12,079 on 31st March 1913, while the extensive reduction of liquor shops and increases in the price of both liquor and salt added an increased temptation to crime to the new calls on the energies of the officers who were left in the department.

3. Administrative changes. (a) The limits of the Madras Town, Covelong and Cheyur circles were revised, and sanction was accorded for changing the territorial limits of the North and South Trichinopoly, Salem and Hosur circles and for the constitution of a new circle to be called the Sankaridrug Circle, but effect was given to the latter changes only from 1st April 1918.

(*b*) The office of the Inspector, Northern Distillery Circle, was removed t Rajahmundry and the headquarters of the Kuttanguli Circle were retransferred from Nanguneri to Kuttanguli as a temporary measure.

(*c*) In connexion with the efforts made to increase the output of salt in the season of 1918, new areas were brought under cultivation in the Ganjām, Surla, Naupada, Konada, Penuguduru, Mogalturru, Manginapudi, Kanuparti, Iskapalle, Pakala, Tada, Ennore, Cuddalore, Tranquebar, Adirampatnam, Vedaranniyam and Tuticorin circles, and several temporary establishments were sanctioned in connexion with this work.

(*d*) A special officer of the grade of Assistant Commissioner was appointed to supervise the laying out of the new extensions and experiments in the improvement of salt manufacture.

(*e*) The assistance of Drs. Sudborough and Watson of the Indian Institute of Science was sought in improving the methods of manufacture of salt and as a preliminary measure the First Assistant in the Board's Laboratory was deputed to make experiments at the Institute.

(*f*) The revenue control of the shell-pit areas was transferred to the Land Revenue Department.

(*g*) Steps were taken for improving the amenities available to officers and men stationed at isolated salt factories, in the shape of schools, gardens, and sanitary conveniences.

(*h*) The practice of taking counterpart agreements from salt licensees was abolished.

(*i*) The issue price of salt at all fish-curing yards was made uniform at 10 annas a maund from 1st January 1918.

(*j*) Salt depots were opened at Erode and Guntakal to check the rise in prices and facilities were afforded to municipalities for purchase of salt at a cheap rate.

(*k*) The revision of the pay of the subordinate establishments of the department sanctioned by the Secretary of State has been ordered to be given effect to from 1st April 1918.

Punishments.

4. The total number of punishments imposed on officers of the department was 1,410 (1,396) and the percentage of punishments to the total strength was 15·9 against 16·5 and 20·2 in 1916–17 and 1915–16, respectively. The fact that punishments were inflicted in 31 cases for drunkenness deserves notice. Twenty appeals against punishments were received by the Board during the year, eighteen from Sub-Inspectors, one from a clerk and one from a menial. In three cases the decision of the lower authorities was modified, in one it was reversed and in the remaining sixteen the punishments were confirmed.

Resignations.

5. One hundred and six officers (including one probationary Inspector, two Sub-Inspectors and 18 clerks) resigned their appointments against 113 officers in the previous year. The commonest grounds for resignation were 'domestic inconvenience' or that the men had found means of bettering themselves.

Manufacture. The report deals with the transactions of two seasons.

6. The manufacturing season on the east coast of the Madras Presidency extends, generally speaking, from January to June in the north, to August in the centre and to October in the south. A report for the official year therefore covers the closing months of one season and the opening months of another. The main feature of the work of both the seasons of 1917 and 1918 was an endeavour by all possible means to increase the output of salt so as not only to make good the shortage within the Presidency but also to set some supplies free for the Presidency of Bengal and so save shipping from abroad.

Steps taken to increase output—in 1917.

7. The means by which the output can be increased are, as stated in the report for the previous year, extending the season of production, increasing the acreage cultivated in existing factories and the opening of new factories and extensions. Endeavour was made to extend the season in two ways. In the first place large bonuses were offered to monopoly and modified excise licensees to induce them to continue manufacture even after the first fall of rain had discouraged them. There was little break in the monsoon of 1917, however, and the measures taken were not very successful. The

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amount claimed as bonus was only Rs. 560. In the second place, for the season of 1918, much earlier commencement of manufacture than usual was insisted upon, and encouraged in monopoly and modified excise factories by a general increase in the rate of kudivaram, and though the heavy rains of November resulted in very weak brine at many factories, the weather was otherwise comparatively favourable and the results up to the 31st March were very satisfactory. The increase up to that date in the output of the Waltair subdivision amounted to two lakhs of maunds which increased to 11 lakhs by the end of April 1918. Had it not been for this step, the disastrous rains of May 1918 would have caused a much greater shortage in the crop than has actually been the case.

8. In spite of the vigorous action taken in the previous year in extending the cultivated area within the existing factories, a further increase of 800 acres was secured, in addition to which the factory at Pandraka, which had not been worked since 1912, was reopened. The early rainfall, however, rendered this measure ineffectual and the output of the factory was only 5,334 maunds.

9. The extensions made were at Surla (122·33 acres), at Pundi in the Naupada circle (100 acres), in what is known as the Thillai Sarahad of the Ennore circle (200 acres), at Vedaranniyam (29 acres), at Adirampatnam (20 acres) and in Tuticorin (156 acres). The first two of these extensions were in the hands of Messrs. Venkatesvarulu Nayudu Garu and V. Kamesvara Rao Nayudu Garu, who set to work with great energy and in spite of a bad season outturned 37,036 and 20,176 maunds of salt, respectively. The Thillai Sarahad likewise made a good start, but suffered with the rest of the Ennore circle from early rains. The Adirampatnam extension was laid out by Government in the absence of any suitable applicant and the output amounted to only 1,640 maunds. The work was shown to have been fully justified, however, in 1918 when a lessee for the completed factory was readily forthcoming and the pans found to be exceptionally productive. The Tuticorin extensions were the commencement of a very large expansion of this factory which has involved an increase in the total area from 252 to 813·73 acres, with a potential capacity of nearly 30 lakhs of maunds. This resulted in the employment of thousands of coolies throughout the year and several important works, including the damming of the Uppar Odai above and below the factory and the diversion of the stream. With the aid of these and its favourable climate, Tuticorin has become one of the most important salt-producing centres in the Presidency. The actual outturn of the new extensions in the year amounted to 103,641 maunds.

Extensions made in 1918.

10. The bulk of the work done in the season, however, was rather in the direction of surveying suitable areas and arranging for still larger extensions in 1918. As soon as this had been completed, circulars were sent to the Chambers of Commerce and other persons likely to be interested and applications were invited for the extension of cultivation. The work of dealing with these continued almost till the end of the year and resulted in the assignment of over 4,000 acres in the following circles :—

	ACS.
Ganjām ...	266·09
Surla ...	197·36
Naupada ...	851·79
Konada ...	62·00
Penuguduru ...	124·50
Mogalturru ...	279·00
Manginapudi ...	217·23
Kanuparti ...	327·88
Pakala ...	90·00
Iskapalle ...	70·30
Krishnapatnam ...	100·00
Tada ...	342·71
Ennore ...	179·52
Vedaranniyam ...	180·00
Adirampatnam ...	320·00
Tuticorin ...	404·06
Total ...	4,012·44

11. The net result of the action taken is shown in the following table of total areas under cultivation on the 31st March of the years 1916, 1917 and 1918:—

Total acreage cultivated.

Area under cultivation		ACS.
On 31st March	1916	11,865
Do.	1917	13,753
Do.	1918	17,743

The total area assigned for cultivation has since been further increased by about 2,200 acres.

12. The nature of the terms on which these large extensions were to be granted was one of the most difficult matters connected with the development. The past history of salt licensing in Madras has led to a very mixed system, the excise licensees being allowed to make salt as they please and sell on their own account, the monopoly licensees being compelled to show diligence in manufacture and sell to Government and the modified excise licensees being in a position between the two. In addition to these three main systems there are factories worked directly by Government, and several others leased on various terms. For the new extensions a form of lease and licence had to be devised that would secure rapidity in the execution of works combined with some measure of control over prices charged, and at the same time would not prejudice the holders of existing licences. The terms decided upon generally included a lease of suitable land for 25 years coupled with payment by Government for the capital works which, however, were to be executed by the licensees, the latter meanwhile employing their own capital in the manufacture of salt. Of this the Government retained a right to purchase a proportion, generally the first half, at a fair rate of profit, leaving the licensee to continue manufacture after he had delivered the Government share with a view to sale on his own account. These terms have been readily accepted, and several distinguished names, including those of the Raja of Venkatagiri and Raja Krishnachendra Gajapati Narayana Devu, Zamindar of Parlakimedi, added to the list of licensees. Great energy was shown, notably in the Parlakimedi pans at Pundi and in those of Mr. Shanmuga Muppanar at Tuticorin, in both of which cases salt was scraped within three months of turning the first sod.

Terms of grant of new licences.

13. The result of these arrangements is, in addition to ensuring a large potential increase in the output of salt, to give the Government a hold on a larger share of the same. At the close of 1916–17 the Government had a call on the produce of 7,544 acres out of 13,753 acres licensed for cultivation. At the close of 1917–18 the total area licensed was 17,743 acres and the proportion of that area on the produce of which the Government had the first call amounted to 11,534 acres, the percentage being thus raised from 55 to 65.

Government share of the crop.

14. The season of 1917 was disastrous to salt manufacture in the north and unfavourable in the centre of the Presidency. In the Waltair subdivision, there was, during the six months comprising the manufacturing season, viz., January to June, a rainfall of 15 inches on about 33 days and the decrease in output compared with that of the previous year amounted to over ten lakhs of maunds. The average outturn per acre in the subdivision amounted to only 540 maunds compared with 900 maunds in the previous year. In the Cocanada subdivision, the rainfall was even heavier, amounting to 23 inches on 34 days, and the outturn was, in consequence, less than a third of what it was in 1916, being only 200 maunds per acre compared with 700 in the previous year. The Nellore subdivision factories fared a little better as the rainfall in the season amounted to only 12 inches on 24 days and the outturn per acre was two-thirds of that of the previous year. In the Ennore factories manufacture was in advance of the previous year up to the end of May 1917, the outturn being 1,587,112 (1,528,780) maunds, when sudden and unexpected rains retarded the progress with the result that only 1,860,682 maunds were stored on the whole against 2,501,126 maunds in the previous year. At Karambalam the scrapings amounted to only 7,574 maunds due to late commencement of manufacture. In the Negapatam subdivision the season was, on the whole, favourable, the Negapatam factory producing 1,461 maunds per acre

The season in 1917.

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against 949 maunds in the previous year. In the Tinnevelly subdivision the season was much longer and more favourable and the outturn per acre reached in some cases the remarkable figure of 7,450 maunds.

15. The rains of November 1917 over the greater part of the Presidency were very heavy and this would normally have retarded the commencement of manufacture for the season of 1918 but, in consequence of the shortage of stocks, great efforts were made to induce the licensees to commence manufacture much earlier than usual. In the north of the Presidency they were fairly successful and scrapings began at Bimlipatam on 8th January, at Konada on 15th January, at Karasa on 16th January, at Kuppili on 25th January and at Calingapatam on 1st February. In the centre of the Presidency, though operations were commenced early, scrapings were retarded on account of very heavy rains in February 1918. Between November 1917 and March 1918, there was a rainfall of 30 inches at Krishnapatnam, 28½ inches in the Ennore factories, 27 inches at Covelong and 24 inches at Markkanam. These rains diluted the brine in the channels and it was below 1°B till about the middle of March. Strenuous efforts were, however, made by all officers and scrapings commenced by the end of March and normal conditions were being restored towards the end of May when there was a further downpour of rain in the extreme north and centre of the Presidency, amounting to 10¾ inches at Ganjām, 3 inches in the Ennore factories and 5 inches at Cheyyur. This once again retarded manufacture, but special efforts were made to make up the ground lost. At the end of May 1918 the scrapings in this year were 1,570,981 maunds behind those of 1916, but by the middle of August they had exceeded the total scrapings of 1916 by 176,784 maunds. The total scrapings up to the 15th August were 13,273,025 maunds, or nearly a lakh more than the previous record figure of 1912. Given fair weather, it is hoped that this figure will be exceeded by another 20 lakhs before manufacture closes for the year. Though, therefore, the disastrous weather has prevented Madras from having the large surplus that was hoped for to offer to Bengal, there is reason to think that, with over 110 lakhs of maunds in hand and nearly 20,000 acres ready to yield salt in 1919, there should at least be sufficient salt on the market to reduce prices to a normal level in Madras. Meanwhile it is a cause for congratulation that the concentration of manufacture, which has frequently been considered, has not been carried into effect. Both on account of the partial distribution of the rainfall and of the difficulties of railway traffic, the wide distribution of the Madras salt factories has proved a godsend.

And in the first quarter of 1918.

16. The total output of the year 1917 amounted to 10,804,767 (13,096,241) maunds, comprising 3,679,385 (5,057,477) maunds of Government salt and 7,125,382 (8,038,764) maunds of excise salt; in addition to which a quantity of 586,282 maunds was purchased from modified excise licensees, thus bringing the percentage owned by Government of the whole crop to 39·5 as against 38·6 in the previous year. The factories which outturned more than the normal crop were all in the south, viz., Negapatam, Vedaranniyam, Adirampatnam, Vattanam, Morekolam, Tuticorin, Kayalpatnam and Kuttanguli, of which the most successful were Tuticorin and Kayalpatnam which produced 1,573,002 (1,237,364) and 847,552 (624,622) maunds, respectively, and those in which there was a deficit were chiefly Ganjām, Naupada, Penuguduru, Pakala, Ennore, Karambalam and Markkanam.

Total output.

In 1918 the outturn up to the 31st March amounted to 1,043,073 maunds as against 820,767 in 1917 and 648,334 in 1916. The increase of 222,306 maunds as compared with 1917 is the result of increases of 238,267 and 55,135 maunds in the north and south of the Presidency from which a decrease of 71,096 maunds in the centre has to be deducted.

17. The work undertaken in connexion with the improvement of the quality of the salt was influenced by three important considerations: in the first place the paramount necessity for increasing the quantity; in the second place the fact that quality is as much a matter of systems as of processes; and in the third the fact that a new market was opening up for which quite a new quality of salt is required.

Improvement of quality. A change of policy needed to suit a new market.

In view of the facts and figures which have been recited above, it is unnecessary to lay stress on the need that existed for securing the greatest possible quantity of salt even at the risk of a decline in quality, and for this reason pressure on the licensees in the matter of washing and the like was relaxed where there was reason to fear that insistence on these processes would reduce the total output.

As regards systems, the essentials of proper salt manufacture are well enough known. They involve a condensing area sufficiently large to ensure that the brine shall not be passed to the crystallizer until it is between 20° and 25°B, crystallization under such a depth of brine as will keep the magnesium salts in solution until the sodium chloride has crystallized out, and a minimum of handling of the salt made so as to preserve it from dirt. Doctor Ratton pointed out half a century ago that it was a truism that the larger the site the more economically could it be turned to advantage, the greater the opportunity for use of machinery and retrenchment in various ways, while under the system of subdivision into areas of a few hundred square feet it was not only impossible to make good salt, but it was also impossible to manufacture at a profit. In making the new extensions, therefore, endeavour has been made to secure licensees with capital sufficient to work them in a way that will be economically profitable and it is hoped that manufacture on principles which will secure a much better quality of salt will follow. In any case power has been taken in the leases to insist on the processes which the Government approve.

At the same time conditions connected with the war have opened up a possibility of securing for Madras quite a new market. In the past there has been competition between the bay salt manufacturers of Madras and Bombay for the comparatively limited area of country in which people consume a dirty large crystalled salt which they buy by measure. This competition in producing an inferior quality for the benefit of the middleman had nothing to commend it. The Madras salt manufacturer has now before him in Bengal a much larger market which it will be greatly to the benefit of the country at large if he can supply. The difficulty is to satisfy the taste of the Calcutta consumer. The salt made must not be large-grained and dirty, but small-grained and white. The existing Madras salt commands in the Calcutta market only half the price of that which is imported from Europe, Aden and other places. To secure this market something approaching a revolution in processes will be necessary. Size of grain is of no consequence, but the salt must be free from magnesium and it must also be free of dirt, for which purpose cleaner processes of scraping, possibly an artificial bottom to the bed, are necessary, in addition to which the processes from scraping to storage must be greatly simplified in order to avoid the dirtying of the salt.

Experiments made.

18. With reference to these considerations the energies of the department in respect of the quality of salt have been diverted rather to the consideration of the means of securing a white salt for Calcutta than to the experiments formerly made in producing a salt that would compete with Bombay. In this work the department has been greatly assisted by Drs. Sudborough and Watson of the Indian Institute of Science at Bangalore, who have kindly undertaken the direction of experiments at the Institute by the First Assistant in the Board's Laboratory and have also visited the Tuticorin factory and suggested a model lay-out for the securing of salt of the nature required. The Board hopes that the bringing into the business of a large body of substantial licensees each of whom is working a considerable area will further assist in the fulfilment of this project and that in the season of 1919 a substantial commencement will be made in the production of salt suitable for the Calcutta market. Among the experiments made in pursuance of this scheme in the year was one in the manufacture of table salt for sale at the Exhibition of December 1917. The salt was made up in one-pound packets which it was found could be produced at about one-third the present price of the English packets. The following is the analysis of the packet salt:—

Sodium chloride 97·01, magnesium sulphate 1·14, calcium sulphate 0·24, sulphate of soda 0·20, carbonate of soda 0·95, dirt 0·23.

Four thousand four hundred and eighty-eight packets were sold at the Exhibition and a considerable number have been sold since. One or two of the licensees have also taken up this industry. Another important change made was in the direction of saving of handling by allowing salt which was expected to be sold out rapidly

to be stored in bags, the processes of stacking on the platform and weighment into and out of store being thus avoided. This has been adopted by the licensees at the several factories and has been found on the whole to be a success. The experiments in the manufacture of epsom salts from bitterns by Mr. Berry which were mentioned in the previous year's report were continued and Mr. Berry was given a lease of the new factory at Adirampatnam at which he is now pursuing manufacture on a commercial scale.

During the year under review eight oil-engines and two aermotors were working in factories for the baling of brine. The number of oil-engines in work has since increased to 14.

General results of analysis.

19. The following table shows the results of the analyses of the salt made in the year in different classes of factories:—

—	Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.
Demonstration factories	95·5	2·5	0·5	1·1
Monopoly factories	93·4	2·1	1·1	3·1
Excise factories	93·5	3·1	1·1	2·1

The salt at 21 centres was inferior to the Presidency average and some of that produced in Karasa, Krishnapatnam, Cuddalore and Neidavasal contained less than 90 per cent of sodium chloride. The number of samples analysed during the year at the Board's Laboratory was 768.

Changes in method of analysis.

20. Meanwhile the methods of analyses of salt adopted in the Board's Laboratory have been revised, also under the direction of Drs. Sudborough and Watson, and the rules relating to the same recast so as to reduce the number of analyses required and make them more practically useful. The submission of samples for periodical analysis throughout the season is now confined to factories, the salt of which has shown bad results in the season previous, and the analysis is conducted with sufficient promptitude for action to be taken in the direction of insisting on washing or rejection of the salt in the season to which the sample relates.

Stocks and issues.

21. The total quantity of salt in hand at the commencement of the year amounted to 4,557,054 maunds, or sufficient for the normal consumption of 5·3 months, of which 1,481,494 belonged to Government and 3,075,560 to the excise licensees. The total quantity manufactured amounted to 11,052,658 maunds, of which 4,471,105 maunds belonged to Government and 6,581,553 to the excise licensees. The issues amounted to 4,204,774 maunds of monopoly and 7,047,407 maunds of excise salt, or 11,252,181 maunds in all, leaving a closing balance of 3,744,231 maunds, or sufficient only for 4·3 months' consumption. The average annual issues in the five years before the war were 10,717,388 maunds. The increase is mainly due to larger issues to Bengal and Orissa. It would have been very much larger if salt and transport had been available.

22. The issues for home and inland consumption are generally fairly regular throughout the year in Madras, in marked contrast to those from the Bombay sea salt factories which are very large in the months of manufacture and fall off almost to vanishing point during the monsoon. In 1917–18 the Madras issues averaged 8 lakhs of maunds from April to October 1917 when a sudden and unexpected demand from Bengal sent them up to $10\frac{3}{4}$ lakhs in November and $12\frac{1}{2}$ in December, after which they fell again to $8\frac{1}{4}$ lakhs in January 1918.

Wholesale prices.

23. Owing to circumstances arising out of the war, namely, shortage of shipping and railway wagons, which were aggravated by a bad season for salt manufacture and increased charges on account of labour, the prices of salt increased generally and in addition were subject to violent fluctuations, especially in the months of November and December when the demand from Bengal sent them up to a very high figure. The area which was most affected was the north of the Presidency, though in the months above referred to the demand from Calcutta affected prices all down the coast as will be seen from three graphs which are submitted as enclosures to the report. The effect of this was temporary, however,

and much of the salt sold at extravagant prices was left at the factories, where it was afterwards resold at a loss. The wholesale price of excise salt varied from 9 pies to Rs. 2-8-0 per maund and increased on the average from 4 annas 11 pies in 1916–17 to 8 annas 6 pies in 1917–18.

Measures of control.

24. The situation caused much anxiety to the authorities responsible on account of the limited quantities of Government salt which were available. It had already been found that the sale of comparatively small quantities at a fixed price in competition with excise salt at a very much higher price had no effect on the retail price to the consumer and simply meant putting money into the pocket of the middleman, and a system of sale of restricted quantities by auction had been adopted in 1916–17. This was continued, the quantities being adjusted from time to time so as to ensure the issue of the largest quantities possible consistently with the maintenance of supplies throughout the year. At the same time, whenever an inclination to corner the market manifested itself, additional quantities were offered for sale until prices fell again. These measures were on the whole fairly successful, and a constant watch kept on the prices returned showed that the realization of prices above Re. 1 per maund was very occasional. Meanwhile other steps were taken to relieve the situation. Depots were opened at Erode and Guntakal and later at other places to which special trainloads of salt were sent for sale by auction as well as for supply to municipalities. In the town of Madras a census of the shops selling salt was taken and arrangements were made for supply to them at a low fixed price on the understanding that they did not raise the retail price above 1 anna 6 pies a measure. All the 72 municipalities in the Presidency were invited to make similar arrangements, for which purpose salt was offered to them at a low fixed price. A similar arrangement has since been extended to co-operative societies. The prices realized for Government salt ranged from 2 annas 6 pies to Rs. 2-8-0 per maund, the latter figure being the result of the speculative buying by Calcutta merchants above referred to. The average price was 9 annas 4·3 pies. The total realizations amounted to Rs. 15,46,013 more than would have resulted from sale at a fixed price of 3 annas a maund. More than one-third of this accrued at the Madras Depot where the operations of rings have tended to keep prices at a high level.

Retail prices.

25. Retail prices rose with the wholesale prices and were further enhanced as a consequence of the restrictions on railway traffic. They varied from Rs. 1-15-5 (1-13-1) to Rs. 4-2-5 (3-2-0) per maund. The lowest prices returned were from the Kistna district, which is remarkable as the stocks there were low throughout the year. The districts which suffered from the highest prices were, generally speaking, the Ceded Districts, Salem, Coimbatore and The Nilgiris, which ordinarily draw their supplies from Bombay. It was this fact that dictated the selection of Guntakal and Erode as the best sites for the opening of depots.

Duty-free issues and wastages.

26. The quantities of duty-free salt supplied to the French Government and for use in manufacture amounted to 70,874 (73,316) maunds and 11,204 (10,194) maunds, respectively.

The damage caused by rain was estimated at 34,847 (26,658) maunds. There was, owing to the necessity for increasing stocks by all possible means, hardly any rejection of bad salt either before or after estimation.

The quantities written off during the year as wastage amounted to 615,594 (519,435) maunds. The general proportion of wastage to the stored contents of heaps sold was 5·2 (4·9). Excesses amounting to 1,982 maunds were discovered in 83 heaps.

Co-operative societies.

27. The Salt-Loaders' Co-operative Society continued to work at the Madras Salt depot. Its work was found unsatisfactory, however, apparently because it had undertaken contracts which were beyond the capacity of its members to carry out. It is since doing better with a more limited sphere of work.

A branch of the Madura-Ramnad Co-operative Society was opened during the year at the Manakkudi factory for the benefit of the licensees, who are generally poor. There is much scope for expansion of co-operation in this direction.

Profit and loss on manufacture for Government.

28. Appendix J shows the profit and loss on manufacture of salt at the several Government factories. The only factory that worked at a loss was Pandraka at which work was re-commenced after five years. The loss in its working was mainly due to the bad season, the quantity stored amounting only to 5,334 maunds. The cost price of salt increased generally owing to the payment of enhanced rates of kudivaram at several factories and to rise in price of covering and other materials.

Storage.

29. The work of storage and test-weighment of heaps by superior officers received due attention at most factories during the year. The following factories were exceptions :—Calingapatam, Penugudura, Jagannaickpur, Manginapudi, Adirāmpatnam, Tuticorin, Kayalpatnam and Arumuganēri. The officers concerned are being dealt with.

Distribution.

30. Of the total quantity of 11,240,328 (11,644,677) maunds issued from salt factories during the year, 73,444 (537,926) were issued for export by sea, 70,874 (73,316) to the French Government, 92,536 (63,200) and 174,874 (39,682) maunds to the Travancore and Cochin Darbars, respectively, and 245,276 (210,459) maunds to fish-curing yards, leaving 10,583,324 (10,720,094) maunds to be distributed for ordinary consumption by rail or road to the areas usually supplied, viz., the Madras Presidency and the Native States within its borders, parts of Bihar and Orissa, the Central Provinces, the Nizam's Dominions, Mysore and Coorg. To the quantity of locally produced salt issued for ordinary consumption has to be added 1,270,347 (1,404,643) maunds imported by sea from Bombay into the West Coast districts and 307,030 (472,245) maunds imported from Bombay and Goa by rail. The imports from these areas into Mysore by rail were 553,154 (637,838) maunds. Thus the total quantity of salt issued for consumption in the Madras Presidency and in the territories ordinarily supplied by it amounted to 12,713,855 (13,234,820) maunds.

31. Appendix G shows 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. The issues to Orissa increased from 1,206,078 to 1,299,540 maunds and those to Bengal from 113,666 to 608,507 maunds as a consequence of shortage in the imports of foreign salt into Calcutta. The issues to the Central Provinces and the Nizam's Dominions decreased from 98,798 and 184,582 to 68,173 and 141,200 maunds respectively. The imports by sea into South Kanara and Malabar and by rail into the Madras Presidency and Mysore showed a further decrease by nearly four lakhs of maunds owing to the shortage of stocks in Bombay and difficulty in obtaining freight.

Consumption per head.

32. 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 30 above less the total of the quantities sent beyond the Presidency. On this basis, the estimated consumption per head for 1917–18 works out to 18·02 lb. against 20 lb. in 1916–17 and 18·77 lb. in 1915–16. There was a slight increase in consumption in Madura, Ramnad, Tinnevelly, Malabar, Trichinopoly and Pudukkōttai. In the rest of the area there was a decrease. The apparent very high consumption of 36·06 lb. in Nellore district is no doubt due to salt removed by carts being credited to the district of origin instead of to that for which it was really destined, and illustrates the limitations of the method of calculation adopted.

33. The consumption in Pudukkottai worked out in the usual way amounted to 14·46 lb. per head as against 13·17 and 15·74 lb. in 1916–17 and 1915–16, respectively.

Revenue results—receipts.

34. The total salt revenue amounted to Rs. 1,61,98,441 (1,28,65,839), the increase of Rs. 33,32,602 being in the main due to the fact that the full effect of the enhanced rate of duty which was made from 1st March 1916 was not felt till the year under review owing to the operation of the credit system and to the sale of Government salt at auction—vide paragraph 24 supra.

35. Of the total receipts, Rs. 40,41,470 represented the duty paid on salt issued for cash, Rs. 1,19,83,808 the duty on salt issued on credit and the balance of Rs. 1,73,163 customs duty, cess, fines, forfeitures, etc. The percentage of the issues of salt under the credit system was 87·82 (86·84). The value of war loan bonds deposited as security in the Board's office alone for issue of salt on credit during the year was Rs. 6,63,000. This figure had increased to Rs. 7,96,350 by the end of July 1918.

36. Taking credit only for duty on salt consumed in the Presidency, whether locally manufactured or imported, and omitting duty on all salt exported, the revenue of the Presidency was Rs. 1,55,23,030 (1,26,06,388).

Charges.

37. The total charges of the department amounted to Rs. 36,46,363 (35,96,536), of which Rs. 27,05,196 (27,15,290) represent the recurring charges for establishments, supplies, services and contingencies and Rs. 9,41,167 (8,81,246) charges for the purchase, transport, and storage of Government salt and the recoverable charges on account of excise licensees' works. Under the former head, there was a decrease in expenditure of Rs. 44,000 under establishment, travelling allowances, rewards, tour charges etc., due largely to appointments being left unfilled during the off season, when possible, as a war economy, but there was an increase in expenditure of Rs. 3,000 under grain compensation allowance and of Rs. 31,000 under works for revenue and general purposes. The increase under the latter item was due to the opening of a large number of extensions, necessitating the construction of quarters for establishments and works for the protection of the revenue. The amounts spent on excise licensees' works and salt purchase and freight were Rs. 29,251 (23,318) and Rs. 9,11,916 (8,57,928), respectively. The details of the latter are given in Appendix I. The quantity of salt purchased by Government amounted to 4,265,667 (5,057,477) maunds, costing Rs. 4,91,371, or an average of As. 1–10 (As. 1–8) per maund. The expenditure on works for manufacture and storage of salt amounted to Rs. 1,70,251 or Rs. 1,07,931 more than the figure for the previous year. This large increase was necessitated by the opening of a large number of extensions which required the construction of platforms, drying grounds, channels, etc. The works for the Raja's extension at Pundi cost Rs. 15,884 and those of the extensions of the Naupada factory at Badjanapara and Bhavanapadu Rs. 24,000. The Penuguduru extension cost Rs. 9,700, while the Turputallu extension cost Rs. 7,600. The re-opening of the Pandraka factory necessitated an expenditure of Rs. 4,000 while the cost of the extensions at Chinnaganjam and Pakala amounted to Rs. 4,800 and Rs. 6,700, respectively. The extensions at Kattupalli and the Thillai sarahad in the Ennore Circle cost Rs. 12,700. The Vedaranniyam and Adirampatnam extensions cost Rs. 6,700 and Rs. 18,600, respectively. In all cases expenditure was kept as low as possible and costly excavation was avoided. In the case of Chinnaganjam, for instance, it is hoped that the whole cost of the work will not be more than one-tenth of the estimate of 1914.

Dividing the expenditure of Rs. 27,05,196 on establishments, allowances, supplies, services and contingencies in the usual proportion of two-thirds to excise and one-third to salt, the salt share comes to Rs. 9,01,732, or nearly 6 per cent of the realizations.

Offences.

38. Appendix K shows the number of cases detected and the manner of their disposal. Owing to the increase in the retail selling price of salt consequent on the shortage of wagons and to scanty supply of salt in some of the interior villages, there was a recrudescence of salt crime in a few places, chiefly in the Tada, Cheyur, Tirukkoyilur, Markkanam, Cuddalore, Tranquebar, Nannilam, Cannanore and Udipi circles. In the cases reported from the Tada and Cheyur circles, the parties concerned gathered natural salt from the salt swamps near their villages; in the neighbourhood of Tranquebar they went a step further and made it by boiling brine obtained from salt earth; into the Cannanore and Udipi circles they smuggled it from the adjoining French and Portuguese territories.

39. Including undetected cases and scrapings, the total number of offences reported was 209 against 149 in 1916–17. There was no such widespread increase of offences, however, as these figures would suggest, a large part of them being made up by batches of petty cases detected on single days in particular villages.

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40. The offenders were traced in 169 cases, of which 155 were sent up for trial, 147 of them resulting in conviction. Of the cases traced, 125 related to possession of illicit salt or salt earth or manufacture of salt by illicit means. The other 44 related to minor offences. The quantity of contraband salt or salt earth involved amounted to only 25 maunds on the whole. The average duration of enquiries into cases held by Assistant Inspectors and Inspectors was 5·98 (7·18) days. Two cases only were acquitted by the magistracy during the year and no cases of illegal arrests or assault on officers of the department were reported. The amount sanctioned in the shape of rewards was Rs. 725 (240–8–0), the increase being proportionate to the increased number of cases reported. During the year under review, four cases involving four persons were reported in the Pudukkottai State.

Fish-curing yards—Administrative changes.

41. The most important change in connexion with fish curing from the departmental point of view was the fixing of the price of salt at fish-curing yards at a uniform rate of 10 annas a maund for all yards. This more than covers the cost of making the salt and delivering it at the yards, but only covers a part of the charges on account of establishment and construction and repair of buildings. The adoption of a fixed rate removes the grievance which has been felt for some years by the Malabar curers owing to the sale of salt at a lower rate to curers in South Kanara.

Another important change was the commencement of transfer of control of these yards from the Salt Department, whose chief concern has been the security of the salt revenue, to the control of the Honorary Director of Fisheries, who will work for the improvement of processes and the amelioration of the condition of the fishermen. Under orders of Government the transfer will be confined for the present to five or six yards, for the supervision of which an Inspector of the fisherman caste has been placed at the disposal of the Honorary Director. A proposal was also put forward during the year by the latter officer for the opening of the first yard on a co-operative basis.

A further proposal made was to transfer the fishery rights within salt factory channels to the control of the Fisheries Department except in two cases in which it has been usual to sell the rights by auction.

42. Four private curers were allowed to draw salt for use in their own yards on payment of duty and cost price at the nearest Government yard. Seven yards worked at night as against four in the previous year and no applications for the issue of salt for use at sea were received.

43. Great difficulty was found in supplying the yards with salt by rail and transport by sea was revived so far as possible. Even in respect of this, difficulties were experienced in finding suitable boats and transport had to be allowed in some cases in open boats of a hundred tons burden.

Season and issues.

44. The season was extremely favourable for fishing on both coasts. Fifteen lakhs forty thousand four hundred and ninety-six (1,282,278) maunds of fish were brought for curing, for which 245,276 (210,459) maunds of salt were issued; 856,064 (708,425) maunds of cured fish were issued from the yards; 11,204 (18,528) maunds imported; 285,084 (241,888) maunds exported, mainly to Ceylon; and 582,184 (485,065) maunds were left for local consumption. The average price of a pound of fish fell from 2 annas 0·3 pie of last year to 1 anna 11·7 pies.

Issues per maund.

45. The quantity of salt issued per maund of fish cured decreased on the east coast from 11·43 to 10·99 lb. and on the west from 14·10 to 13·67. The fall is due to variations in size and kind of fish operated upon.

Financial results.

46. The total expenditure on the yards, including the cost of salt, charges incurred on account of buildings, establishments and transport of salt to the yards, and contingencies, amounted to Rs. 1,88,735 (Rs. 1,49,959). The increase is chiefly due to high charges for transport of salt by sea. The receipts at the yards amounted to Rs. 1,42,954 (Rs. 1,20,590). The loss on the year's working amounts to Rs. 45,781, but if only the cost price and charges for transport of salt are taken into account, there is a gain of Rs. 25,259.

47. The number of factories for the manufacture of crude saltpetre was 1,038 (1,037) and the number of refineries 27 (25). Seven thousand four hundred and fifty-five (9,226) maunds of refined saltpetre were produced. The refineries were nearly all in the Trichinopoly subdivision as usual.

Saltpetre.

Inventory of valuable stock.

48. The instructions relating to the maintenance of an inventory of valuable stock have been duly carried out.

Conduct of officers.

49. With very few exceptions all officers worked with a will to make a success of the very large extensions of salt manufacture which were undertaken in the two seasons. The Inspectors who achieved the most conspicuous successes were Khan Sahib Muhammad Sadukh Ali at Naupada, Mr. Prazer at Karasa, M.R.Ry. S. Ratnaswami Pillai at Kanuparti, Mr. A. C. Oliver at Vedaranniyam, Rao Sahib R. S. Swami Ayyar at Tuticorin and M.R.Ry. T. Jagannatha Ayyangar at Kayalpatnam. Among Assistant Commissioners, Mr. Rolland in Tuticorin and Rao Bahadur M. Venkatarama Ayyar, in Nellore and subsequently on special duty, were indefatigable.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, 27th *August* 1918.

A. R. COX,
Acting Secretary to the Commissioner of Salt, Abkāri and Separate Revenue.

(True copy)

J. W. BORRBANK,
Acting Assistant Secretary.

APPENDIX A.

Statement showing the sanctioned strength of the establishments as it stood on 31st March 1918.

	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 pressman.	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
																													RS.
Strength at the beginning of the year ..	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
Sanctioned during the year	2	2	..	..	1	1	10	25	..	..	..	5	43	268	..	..	..	..	..	..	5	..	..	..	..	1	1	364	(d) 50,580
Abolished during the year	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2	..	..	..	..	..	..	2	192
Strength at the end of the year	(a) 155	135	84	97	803	1	28	90	169	324	1,353	5	62	1,216	161	69	3,483	4	13	161	281	4	7	84	51	282	66	(e) 9,188	18,88,170

(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 those duties.
(d) Includes Rs. 720 and Rs. 378 due to the raising of the period from three to six months in the case of six Sub-Inspectors employed for testing brine in the Tuticorin and Kayalpatnam circles and 18 peons in the Pandraka factory and Rs. 756 to the revision of pay of 21 menials employed in the Agency tracts of the Vizagapatam district.
(e) Includes 1 petty officer and 21 peons in the Yanam frontier tentatively dispensed with, but not given up.

APPENDIX B.

Statement of stocks and issues of salt in the Presidency of Madras in 1917–18.

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 licencees.	From other sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licencees.	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	740,660	325,718	1,066,378	1,222,856	..	82	86	1,223,024	1,081,095	16	13,918	1,095,029	2,318,053	1,963,742	1,420,689	3,384,431
Cocanada	61,182	239,557	300,739	69,218	328	..	50	69,596	240,450	18	..	240,468	310,064	130,778	480,025	610,803
Masulipatam ..	1,755	56,046	57,801	5,334	..	..	..	5,334	107,009	..	..	107,009	112,343	7,089	163,055	170,144
Nellore	130,944	368,411	499,355	446,674	..	226	..	446,900	825,882	52	272	826,206	1,273,106	578,750	1,193,711	1,772,461
Chingleput ..	405,334	573,069	978,343	1,944,564	180	1,306	30,735	1,976,785	726,032	2	..	726,034	2,702,819	2,382,119	1,299,043	3,681,162
Cuddalore	146,803	233,054	379,857	7,574	..	1	42	7,617	504,858	16	86	504,960	512,577	168,578	723,856	892,434
Negapatam ..	47,039	137,894	184,933	419,723	..	46	98	419,867	681,546	54	368	681,968	1,101,835	467,036	819,732	1,286,768
Tinnevelly ..	4,663	1,240,896	1,245,559	191,834	..	..	340	192,174	2,518,712	164	6,818	2,525,694	2,717,868	307,400	3,656,027	3,963,427
Guntakal and Erode depots.	..	..	..	..	24,000	..	..	24,000	..	..	..	..	24,000	24,000	..	24,000
Total of the East Coast	1,538,380	3,174,585	4,712,965	4,307,777	24,508	1,661	31,351	4,365,297	6,685,584	322	21,462	6,707,368	11,072,665	6,029,492	9,756,138	15,785,630
Malabar—Total of the West Coast..	61,813	..	61,813	..	208,963	7	4,494	213,464	..	..	..	..	213,464	275,277	..	275,277
Total of the Presidency	1,600,193	3,174,585	4,774,778	4,307,777	233,471	1,668	35,845	4,578,761	6,685,584	322	21,462	6,707,368	11,286,129	6,304,769	9,756,138	16,060,907
Imports— Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,575,668	..	..	1,575,668
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,709	..	..	1,709
Grand total ..	1,600,193	3,174,585	4,774,778	4,307,777	233,471	1,668	35,845	4,578,761	6,685,584	322	21,462	6,707,368	12,863,506	6,304,769	9,756,138	17,638,284

APPENDIX B—*cont.*

Statement of stocks and issues of salt in the Presidency of Madras in 1917–18—*cont.*

Subdivision—*cont.*	Expended during the year.													Balance in hand including wastage to be written off.		
	Government.							Excise.					Total expended, Government and excise.			
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.		Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Waltair	1,384,668	13,445	..	328	..	72,281	1,470,822	1,028,273	..	..	53,271	1,081,544	2,552,366	492,920	839,145	832,065
Cocanada	104,084	7,986	1,080	..	..	6,340	119,490	380,232	200	..	18,734	399,166	518,656	11,288	80,859	92,147
Masulipatam ..	5,055	443	..	..	..	1,493	6,991	137,222	..	3	9,986	147,211	154,202	98	15,844	15,942
Nellore	462,930	3,589	..	..	..	21,466	487,985	1,006,978	..	..	37,380	1,044,358	1,532,343	90,765	149,353	240,118
Chingleput ..	1,575,821	4,104	..	135,118	28,346	165,420	1,908,809	930,020	..	..	74,066	1,004,086	2,912,895	473,310	294,957	768,267
Cuddalore ..	52,432	761	65,300	180	..	12,008	130,581	552,328	..	6	46,919	599,253	729,934	37,897	124,603	162,500
Negapatam ..	261,944	4,797	..	6,000	12	4,936	277,689	678,732	..		20,118	698,850	976,539	189,347	120,882	310,229
Tinnevelly ..	746	9,071	..	107,638	..	520	117,975	2,010,337	55,666	267,410	69,903	2,403,316	2,521,291	189,425	1,252,711	1,442,136
Guntakal and Erode depots ..	11,522	..	..	..	..	4	11,526	..	..	..	..	..	11,526	12,474	..	12,474
Total of the East Coast	3,859,202	44,196	66,380	249,264	28,358	284,568	4,531,968	6,724,122	55,866	267,419	330,377	7,377,784	11,909,752	1,497,524	2,378,354	3,875,878
Malabar—Total of the West Coast.	..	201,080	4,494	..	1,064	649	207,287	..	..	..	..	..	207,287	67,990	..	67,990
Total of the Presidency	3,859,202	245,276	70,874	249,264	29,422	285,217	4,739,255	6,724,122	55,866	267,419	330,377	7,377,784	12,117,039	1,565,514	2,378,354	3,943,868
Imports— Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,575,668	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,709	..	..	..
Grand total ..	3,859,202	245,276	70,874	249,264	29,422	285,217	4,739,255	6,724,122	55,866	267,419	330,377	7,377,784	13,694,416	1,565,514	2,378,354	3,943,868

ENCLOSURE TO APPENDIX B.

Stocks and issues of salt of all kinds excluding wastages for the five years ending 1917-18.

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.
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
1917-1918	1,481,494	3,075,560	..	4,557,054	4,471,105	6,581,553	1,577,377	12,630,035	5,952,599	9,657,113	1,577,377	17,187,089

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.
1913-1914	11,860,895	181,391	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	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	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	13,470	73,316	640,808	13,535,035	1,481,494	3,075,560	..	4,557,054
1917-1918	12,160,701	245,276	11,853	70,874	340,854	12,829,558	1,452,072	2,292,209	..	3,744,281

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APPENDIX C

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1917-18.

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.
Tinnevelly ..	Tuticorin	20	..	20	..	..	20
Malabar ..	Baindur (South Kanara district).	10,356	..	10,356	30	·29	10,326
	Coondapoor (do.) ..	29,724	..	29,724	126	·42	29,598
	Hangarkotta (do.) ..	30,744	..	30,744	558	1·81	30,186
	Malpe (do.) ..	28,415	..	28,415	223	·78	28,192
	Mulki (do.) ..	13,183	..	13,183	93	·70	13,090
	Mangalore (do.) ..	194,798	..	194,798	1,302	·67	193,496
	Cannanore (Malabar district) ..	101,520	..	101,520	981	·96	100,539
	Tellicherry(do.) ..	62,511	..	62,511	460	·73	62,051
	Badagara (do.) ..	63,016	..	63,016	566	·89	62,450
	Quilandi (do.) ..	18,504	..	18,504	133	·72	18,371
	Calicut (do.) ..	427,507	..	427,507	2,219	·52	425,288
	Kallayi (do.) ..	2,304	..	2,304	44	1·91	2,260
	Azhikal (do.) ..	1,152	..	1,152	988	85·76	164
	Ponnani (do.) ..	290,227	..	290,227	1,479	·50	288,748
	Cochin (do.) ..	3,890	..	3,890	31	·79	3,859
	Total ..	1,277,851	..	1,277,851	9,233	·72	1,268,618
	Total duty-paid ..	1,277,871	..	1,277,871	9,233	·72	(b)1,268,638
	Duty-paid imports by rail.						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	307,030
	Duty-bearing imports by sea.						
Chingleput ..	Madras	..	1,684	1,684	..	..	1,684
Tinnevelly ..	Tuticorin	..	10	10	..	..	10
Malabar ..	Mangalore (South Kanara district).	..	2	2	..	..	2
	Calicut (Malabar district) ..	..	6	6	..	..	6
	Cochin (do.) ..	..	7	7	..	..	7
	Total ..	..	(a) 1,709	1,709	..	..	(b_1) 1,709
	Grand total ..	1,277,871	1,709	1,279,580	9,233	..	1,577,377

(a) Includes 1,498 maunds imported from the United Kingdom, 12 maunds from America, 197 maunds from Australia and 2 maunds from Ceylon.

(b) Includes } 56 maunds being the excess found in consignments of duty-paid salt imported from Bombay on
(b_1) Excludes } which duty was collected in this Presidency.

APPENDIX D (vide paragraph 23).

Statement showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1917–18.

Subdivision.	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.		RS. A. P.
Waltair.	1. Surla, M.E. ..	..	..	..	..	..	..	..	..	..	..
	2. Naupada ..	..	..	..	..	..	..	14,500	2,718 12 0	41,796	10,921 7 0
	3. Pundi	..	..	..	..	..	..	..	..	1,000	250 0 0
	4. Kuppili ..	..	..	..	..	..	..	..	..	..	..
	5. Konada ..	..	..	..	..	..	..	..	..	..	..
	6. Bimlipatam ..	..	..	..	..	..	..	..	..	600	168 12 0
	7. Karasa ..	..	..	..	..	..	..	2,470	511 9 0	16,816	4,380 14 0
	8. Balacheruvu ..	..		..	..	..	..	1,696	383 13 8	5,428	1,460 2 4
	Total ..	..	..	..	..	..	..	18,666	3,614 2 8	65,640	17,181 3 4
Cocanada.	9. Penuguduru ..	..	..	..	..	..	..	..	..	..	..
	10. Jagannaickpur..	..	..	..	..	..	..	..	..	..	..
	11. Mogalturru ..	..	..	..	..	..	..	..	..	..	..
	12. Polavaram ..	..	..	..	..	..	..	..	..	400	100 0 0
	Total ..	..	..	..	..	..	..	..	..	400	100 0 0
Masulipatam.	13. Manginapudi ..	..	..	..	..	..	..	..	..	..	..
	14. Nizampatam ..	..	..	..	..	..	..	..	..	12,690	3,569 1 0
	Total ..	..	..	..	..	..	..	..	..	12,690	3,569 1 0
Nellore.	15. Kanuparti ..	..	..	..	..	..	..	7,464	1,399 8 0	13,212	3,303 0 0
	16. Pakala	..	..	..	..	..	..	934	193 14 0	74,680	18,716 12 0
	17. Iskapalle ..	..	..	..	..	..	..	..	..	10,790	3,008 15 0
	18. Krishnapatnam.	..	..	116	8 7 4	4,076	618 9 6	42,080	8,952 10 10	8,866	2,255 4 0
	19. Tada	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	116	8 7 4	4,076	618 9 6	50,478	10,546 0 10	107,548	27,283 15 0
Chingleput.	20. Covelong ..	..	..	..	..	48,992	7,620 11 2	217,321	42,088 4 4	83,533	21,032 8 8
	21. Cheyur ..	..	..	..	..	2,852	445 12 0	26,142	5,390 4 4	99,172	25,043 0 0
	22. Chunampet ..	..	..	..	..	..	..	..	..	56,114	15,283 1 0
	Total ..	..	..	..	..	51,844	8,066 7 2	243,463	47,478 8 8	238,819	61,358 9 8
Cuddalore.	23. Markkanam ..	50	2 5 6	..	..	66	9 15 0	51,428	10,848 9 6	89,548	22,903 13 6
	24. Cuddalore ..	..	..	..	..	..	..	..	..	58	14 8 0
	25. Manambadi ..	..	..	..	..	..	..	..	..	..	..
	26. Neidavasal ..	..	..	..	..	..	..	..	..	..	..
	27. Tranquebar ..	..	..	..	..	..	..	..	..	..	..
	Total ..	50	2 5 6	..	..	66	9 15 0	51,428	10,848 9 6	89,606	22,918 5 6
Negapatam.	28. Negapatam ..	..	..	..	..	..	..	..	..	51,200	12,800 0 0
	29. Vedaranniyam.	..	..	..	..	2,096	327 8 0	4,108	822 7 0	6,686	1,699 1 0
	30. Thambikkanallavankottai.	..	..	..	..	..	..	..	..	60,718	15,179 8 0
	31. Adirampatnam Excise ..	..	..	..	..	..	..	..	..	7,120	1,781 8 0
	32. Adirampatnam M.E. ..	..	..	..	..	..	..	..	..	..	..
	33. Theethandathanam	..	..	..	..	..	..	..	..	..	..
	34. Vattanam ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	2,096	327 8 0	4,108	822 7 0	125,730	31,460 1 0
Tinnevelly.	35. Morekolam ..	..	..	..	..	..	..	..	..	..	..
	36. Muthuraghunathapatnam ..	..	..	..	..	..	..	..	..	..	..
	37. Arasadi.. ..	..	..	..	..	..	..	..	..	..	..
	38. Karapad ..	..	..	..	..	..	..	383	83 12 6	..	..
	39. Levingepuram..	..	..	..	..	..	..	..	..	199	55 15 6
	40. Sevandakulam..	..	..	..	..	..	..	..	..	..	..
	41. Sevandakulam Extension ..	..	..	..	..	..	..	..	..	32	9 0 0
	42. Veppalodai ..	..	..	..	..	..	..	..	..	..	..
	43. Kayalpatnam ..	..	..	..	..	..	..	..	..	9,074	2,268 8 0
	44. Kayalpatnam Extension ..	..	..	..	..	..	..	608	114 0 0	5,940	1,485 0 0
	45. Arumuganeri ..	..	..	..	..	..	..	..	..	26,596	6,655 4 0
	46. Keeranur ..	..	..	..	..	..	..	..	..	170,346	42,586 8 0
	47. Kulasekharapatnam	..	..	..	..	..	..	..	..	..	..
	48. Kuttanguli ..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	..	..	..	..	991	197 12 6	212,187	53,060 3 6
	Grand Total ..	50	2 5 6	116	8 7 4	58,082	9,022 7 8	369,134	73,507 9 2	862,620	2,16,931 7 0

Subdivision.	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 upwards.		Total.		Average, 1917–1918.	Average, 1916–1917.	Serial number.
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.			
1	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.	
Waltair.	1. Surla, M.E. ..	16,884	5,276 4 0	..	..	..	..	..	..	14,140	15,420 8 0	31,024	20,696 12 0	10 8·1	3 0·7	1
	2. Naupada ..	34,826	11,420 10 0	30,486	11,811 12 6	11,176	4,793 8 0	29,368	14,712 9 6	329,532	3,00,356 8 0	491,684	3,56,735 3 0	11 7·3	3 9·7	2
	3. Pundi	..	..	8,000	3,000 0 0	..	..	1,200	600 0 0	11,132	8,299 0 0	21,332	12,149 0 0	9 1·3	..	3
	4. Kuppili ..	..	..	..	..	..	..	481	244 2 0	46,126	43,631 14 0	46,607	43,876 0 0	15 1·0	8 6·8	4
	5. Konada ..	4,702	1,479 5 0	2,500	937 8 0	2,794	1,222 6 0	12,384	6,205 8 0	46,772	47,748 9 0	69,152	57,593 4 0	13 4·0	6 2·2	5
	6. Bimlipatam ..	6,002	1,877 9 0	14,036	5,283 14 0	5,870	2,568 2 0	7,632	3,831 8 6	43,346	47,453 1 0	77,486	61,182 14 6	12 7·6	6 1·0	6
	7. Karasa ..	11,052	3,525 7 0	21,982	8,813 2 2	15,058	6,702 8 0	32,410	16,645 12 0	126,504	1,25,919 12 10	226,292	1,66,499 1 0	11 9·2	5 0·9	7
	8. Balacheruvu ..	4,662	1,629 14 8	4,700	1,941 2 4	3,148	1,495 14 8	4,900	2,634 12 0	40,162	37,530 3 0	64,696	47,075 14 8	11 7·7	4 2·5	8
	Total ..	78,128	25,209 1 8	81,704	31,787 7 0	38,046	16,782 6 8	88,375	44,874 4 0	657,714	6,26,359 7 10	1,028,273	7,65,808 1 2	11 11·0	4 4·9	
Cocanada.	9. Penuguduru ..	334	104 6 0	28,110	10,541 4 0	..	..	14,320	7,205 0 0	212,624	1,93,581 12 0	255,388	2,11,432 6 0	13 3·0	7 0·2	9
	10. Jagannaickpur..	..	..	..	..	..	..	19,750	9,875 0 0	39,694	40,378 8 0	59,444	50,253 8 0	13 6·3	7 4·2	10
	11. Mogalturru ..	..	..	..	..	1,046	457 10 0	10,364	5,182 0 0	45,654	38,152 4 0	57,064	43,791 14 0	12 3·1	8 6·1	11
	12. Polavaram ..	..	..	1,020	384 1 0	..	..	786	393 0 0	6,130	4,441 4 0	8,336	5,318 5 0	10 2·5	6 10·2	12
	Total ..	334	104 6 0	29,130	10,925 5 0	1,046	457 10 0	45,220	22,655 0 0	304,102	2,76,553 12 0	380,232	3,10,796 1 0	13 1·0	7 3·0	
Masulipatam.	13. Manginapudi ..	..	..	11,768	4,425 0 0	2,352	1,030 15 0	16,274	8,137 0 0	68,598	66,133 10 8	98,992	79,726 9 8	12 10·6	7 4·0	13
	14. Nizampatam ..	..	..	150	56 4 0	1,038	454 2 0	..	..	24,352	21,399 8 0	38,230	25,478 15 0	10 7·9	5 9·0	14
	Total ..	..	..	11,918	4,481 4 0	3,390	1,485 1 0	16,274	8,137 0 0	92,950	87,533 2 8	137,222	1,05,205 8 8	12 3·2	6 10·0	
Nellore.	15. Kanuparti ..	2,248	702 8 0	..	..	..	..	3,184	1,592 0 0	14,344	10,950 12 0	40,452	17,947 12 0	7 1·1	2 11·8	15
	16. Pakala	66,548	20,840 3 0	57,368	21,517 2 0	2,378	1,045 1 0	59,964	29,982 0 0	158,678	1,20,257 4 0	420,550	2,12,552 4 0	8 1·0	5 3·5	16
	17. Iskapalle ..	38,974	12,387 5 0	50,286	19,221 13 0	23,332	10,761 5 6	14,524	7,335 4 0	30,634	23,867 1 6	168,540	76,581 12 0	7 2·9	4 7·8	17
	18. Krishnapatnam.	4,708	1,542 6 2	27,432	10,309 8 0	11,510	5,250 11 0	66,964	33,482 0 0	130,510	1,33,210 12 4	296,262	1,95,630 5 2	10 6·7	3 3·8	18
	19. Tada	..	..	54,951	20,608 14 0	..	..	184	92 0 0	26,039	23,638 0 0	81,174	44,338 14 0	8 8·7	5 10·0	19
	Total ..	112,478	35,472 6 2	190,037	71,657 5 0	37,220	17,057 1 6	144,820	72,483 4 0	360,205	3,11,923 13 10	1,006,978	5,47,050 15 2	8 8·2	4 4·6	
Chingleput.	20. Covelong ..	22,152	6,922 8 0	65,356	24,508 8 0	..	..	45,840	22,920 0 0	55,538	49,696 0 0	538,732	1,74,788 8 2	5 2·3	2 10·0	20
	21. Cheyur ..	..	..	15,888	5,969 4 0	21,230	9,951 9 0	27,256	13,628 0 0	40,198	30,901 10 0	232,738	91,329 7 4	6 3·8	3 10·0	21
	22. Chunampet ..	43,132	14,020 11 0	7,260	2,722 8 0	..	..	..	..	52,044	41,977 13 0	158,550	74,004 1 0	7 5·0	4 0·0	22
	Total ..	65,281	20,943 3 0	88,504	33,200 4 0	21,230	9,951 9 0	73,096	36,548 0 0	147,780	1,22,575 7 0	930,020	3,40,122 0 6	5 10·2	3 5·5	
Cuddalore.	23. Markkanam ..	25,083	8,159 6 6	3,998	1,549 6 6	1,530	669 6 0	6,396	3,259 10 0	66,678	46,559 3 0	244,782	93,961 11 6	6 1·7	4 11·5	23
	24. Cuddalore ..	3,616	1,251 15 0	18,756	7,258 13 0	24,236	10,644 2 0	16,206	8,103 0 0	9,704	6,974 2 0	72,576	34,246 8 0	7 6·5	6 2·2	24
	25. Manambadi ..	..	..	..	..	1,910	835 10 0	4,194	2,097 0 0	33,758	20,913 6 0	39,862	23,846 0 0	9 6·8	9 2·1	25
	26. Neidavasal ..	4,922	1,538 2 0	65,766	24,679 5 0	..	..	30,178	15,089 0 0	29,692	31,081 4 0	130,558	72,387 11 0	8 10·4	6 1·1	26
	27. Tranquebar ..	680	220 2 0	7,382	2,776 6 0	26,226	11,492 1 0	5,486	2,746 11 0	24,776	21,802 12 0	64,550	39,038 0 0	9 8·1	6 7·3	27
	Total ..	34,306	11,169 9 6	95,902	36,263 14 6	53,902	23,641 3 0	62,460	31,295 5 0	164,608	1,27,330 11 0	552,328	2,63,479 14 6	7 7·5	5 7·7	
Negapatam.	28. Negapatam ..	22,704	7,095 0 0	137,626	51,609 12 0	232	101 8 0	46,440	23,220 0 0	4,668	3,943 0 0	262,870	98,769 4 0	6 0·1	5 6·9	28
	29. Vedaranniyam.	7,380	2,318 12 0	..	..	160	75 0 0	..	..	200	112 8 0	20,630	5,355 4 0	4 1·8	4 2·5	29
	30. Thambikkanallavankottai.	21,551	8,923 13 0	12,490	4,683 12 0	..	..	58,912	29,456 0 0	53,504	48,275 4 0	207,178	1,06,518 5 0	8 2·7	4 10·9	30
	31. Adirampatnam Excise ..	22,144	6,931 14 0	8,398	3,336 12 0	588	257 4 0	11,682	5,791 0 0	21,826	16,189 0 0	72,164	34,287 6 0	7 7·2	5 5·8	31
	32. Adirampatnam M.E. ..	102	31 14 0	..	..	..	..	1,272	636 0 0	988	762 0 0	2,362	1,429 14 0	9 8·2	5 1·3	32
	33. Theethandathanam	986	308 2 0	13,914	5,504 8 0	7,470	3,272 5 0	18,656	9,328 0 0	17,332	10,136 0 0	58,358	28,548 15 0	7 9·9	6 11·2	33
	34. Vattanam ..	..	..	53,020	20,837 2 0	2,150	158 12 0	..	..	..	..	55,170	20,995 14 0	6 1·0	6 0·4	34
	Total ..	74,870	25,609 7 0	225,948	85,971 14 0	10,600	3,864 13 0	136,862	68,431 0 0	98,518	79,417 12 0	678,732	2,95,904 14 0	6 11·7	5 3·7	
Tinnevelly.	35. Morekolam ..	..	..	27,242	10,742 6 0	17,682	7,812 5 0	..	..	..	..	44,924	18,554 11 0	6 7·3	6 1·8	35
	36. Muthuraghunathapatnam ..	..	..	55,032	20,717 9 0	10,410	4,839 10 0	16,404	8,202 0 0	..	..	81,846	33,759 3 0	6 7·2	6 1·7	36
	37. Arasadi.. ..	2,526	851 8 6	149,300	60,019 2 0	28,834	12,723 6 0	..	..	91,524	65,331 5 0	272,184	1,38,925 5 6	8 2·0	4 11·3	37
	38. Karapad ..	..	..	29,513	11,596 12 6	21,380	9,464 5 0	5,004	2,586 2 0	34,404	27,344 10 0	90,684	51,075 10 0	9 0·1	4 10·7	38
	39. Levingepuram..	1,600	500 0 0	15,842	6,533 3 6	157,663	70,935 12 3	10,910	5,548 15 0	70,902	54,491 15 0	257,116	1,38,066 13 3	8 7·1	5 5·0	39
	40. Sevandakulam..	4,200	1,362 8 0	48,135	19,708 13 6	312,415	138,328 4 0	15,489	7,929 0 6	157,260	1,15,953 6 0	537,449	2,83,282 0 0	8 5·2	5 2·1	40
	41. Sevandakulam Extension ..	197	61 9 0	3,443	1,351 7 0	64	28 0 0	..	..	..	..	3,736	1,450 0 0	6 2·5	4 3·9	41
	42. Veppalodai ..	..	..	..	..	1,200	525 0 0	2,400	1,200 0 0	..	..	6,600	2,850 0 0	6 11·0	5 0·0	42
	43. Kayalpatnam ..	60,818	19,126 0 8	3,000	1,125 0 0	..	..	13,026	6,513 0 0	27,408	18,033 12 0	141,372	57,592 10 8	6 6·2	3 11·2	43
	44. Kayalpatnam Extension ..	35,636	11,230 8 4	31,046	11,651 6 0	..	..	6,410	3,205 0 0	10,580	6,775 0 0	79,020	30,251 12 4	6 6·5	4 4·0	44
	45. Arumuganeri ..	93,244	29,383 3 8	19,846	7,442 4 0	..	..	33,654	16,827 0 0	48,962	31,735 0 0	274,630	1,11,709 7 8	6 6·1	4 4·2	45
	46. Keeranur ..	3,112	975 10 0	72,174	27,109 0 0	..	..	..	..	.	..	173,458	43,562 2 0	4 0·2	3 0·0	46
	47. Kulasekharapatnam	..	..	..	..	..	..	7,376	3,803 4 0	16,312	11,435 14 6	23,688	15,239 2 [illegible]	10 3·5	7 7·5	47
	48. Kuttanguli ..	..	..	15,716	5,923 5 0	7,914	3,462 6 0	..	..	..	..	23,630	9,385 11 0	6 4·3	5 4·5	48
	Total ..	201,333	63,491 0 2	470,289	1,83,920 4 6	557,562	2,48,119 0 3	110,623	55,814 5 6	457,352	3,31,100 14 6	2,010,337	9,35,703 8 11	7 5·4	4 6·3	
	Grand Total ..	586,733	1,81,999 1 6	1,193,432	4,58,207 10 0	722,996	3,21,358 12 5	677,739	3,40,238 2 6	2,283,229	1 962,795 0 10	6,724,122	35,64,070 15 11	8 5·7	4 1·8	

APPENDIX E (vide paragraph 24).

Statement showing the maximum, minimum and average prices of salt at each of the Government factories and extensions and the amount realized in 1917–18.

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.
Ganjam	1917–1918	659,550	3,61,223 4 6	1 13 9	0 3 3	0 8 9·2
	1916–1917	491,490	1,17,796 5 0	0 10 6	0 3 0	0 3 10·0
Surla	1917–1918	395,144	2,49,265 12 6	1 14 0	0 3 0	0 10 1·1
	1916–1917	201,136	54,753 9 0	0 10 0	0 3 0	0 4 8·2
Calingapatam	1917–1918	159,500	1,29,836 4 0	2 4 0	0 5 0	0 13 0·3
	1916–1917	222,896	62,628 6 6	0 15 9	0 3 0	0 4 5·9
Karasa	1917–1918	135,894	92,418 9 2	1 9 10	0 3 0	0 10 10·6
	1916–1917	53,020	14,420 11 2	0 9 0	0 3 0	0 4 6·4
Balacheruvu	1917–1918	34,580	30,119 3 8	1 8 0	0 3 ·1	0 13 11·2
	1916–1917	..	..	..	..	..
Polavaram	1917–1918	72,246	51,352 5 2	1 11 3	0 3 0	0 11 4·4
	1916–1917	94,284	25,803 2 0	1 1 6	0 3 0	0 4 4·5
Penuguduru	1917–1918	31,838	25,593 10 2	1 10 4	0 3 6	0 12 10·3
	1916–1917	102,044	28,465 15 10	0 8 10	0 3 0	0 4 4·9
Pandraka	1917–1918	5,055	3,334 3 3	0 12 0	0 6 6	0 10 6·6
	1916–1917	20,330	635 5 0	0 0 6	0 0 6	0 0 6·0
Chinna Ganjam	1917–1918	245,000	1,64,624 7 10	1 8 0	0 3 0	0 10 9·0
	1916–1917	452,848	1,16,608 2 1	0 10 0	0 3 0	0 4 1·3
Kanuparti	1917–1918	102,462	68,101 8 0	1 4 0	0 3 3	0 10 7·6
	1916–1917	161,976	25,751 9 0	0 6 0	0 2 6	0 2 6·5
Krishnapatnam, including experimental pans.	1917–1918	111,598	77,252 12 6	1 14 3	0 3 1	0 11 0 9
	1916–1917	54,232	13,404 12 2	0 11 3	0 3 0	0 3 11·4
Pakala experimental pans ..	1917–1918	3,870	1,562 0 6	0 10 6	0 4 0	0 6 5·5
	1916–1917	250	115 2 6	0 10 0	0 3 3	0 7 4·4
Madras Depot, including model saltern and experimental pans, Vayalur.	1917–1918	(a) 1,604,167	8,92,836 14 8	2 8 0	0 2 8	0 8 10·9
	1916-1917	2,254,402	4,22,269 14 2	0 9 3	0 2 3	0 3 0·1
Karambalam	1917–1918	52,348	19,655 10 6	1 2 6	0 2 6	0 6 0·1
	1916–1917	10,402	1,625 5 0	0 2 6	0 2 6	0 2 6·0
Cuddalore (Kudikkadu salt).	1917–1918	84	16 3 0	0 3 1	0 3 1	0 3 1·0
	1916–1917	80	15 6 8	0 3 1	0 3 1	0 3 1·0
Vedaranniyam	1917–1918	101,108	36,259 14 4	1 4 0	0 3 1	0 5 8·8
	1916–1917	..	..	..	..	..
Adirampatnam	1917–1918	40,488	25,183 5 0	1 3 0	0 3 0	0 9 11·4
	1916–1917	24,458	6,298 8 0	0 10 0	0 3 0	0 4 1·4
Kattumavadi	1917–1918	7[illegible],812	23,406 6 0	1 5 3	0 3 0	0 4 10·5
	1916–1917	62,706	17,050 7 6	1 10 0	0 3 0	0 4 3 5
Manakkudi	1917–1918	43,536	16,222 8 6	0 13 9	0 3 9	0 5 11·5
	1916–1917	25,566	10,947 12 6	1 2 6	0 3 6	0 6 10·3
Sevandakulam extension experimental pans.	1917–1918	648	212 14 6	0 6 3	0 3 0	0 5 3·1
	1916–1917	19,784	10,367 15 10	0 12 9	0 3 0	0 8 4·6
Levingepuram extension ..	1917–1918	98	18 6 0	0 3 0	0 3 0	0 3 0·0
	1916–1917	21,292	10,236 12 6	1 1 0	0 3 3	0 7 8·3
Arumuganeri experimental pans.	1917–1918	..	..	..	..	..
	1916–1917	5,454	1,567 15 0	0 6 6	0 3 0	0 4 7·1
Erode Depot	1917–1918	11,000	6,323 0 6	0 10 0	0 8 3	0 9 2·3
	1916–1917	..	..	..	..	..
Guntakal Depot	1917–1918	522	109 3 0	0 3 6	0 3 2	0 3 4·1
	1916–1917	..	..	..	..	..
Total ..	1917–1918	3,887,548	22,74,928 7 3	..	..	..
	1916–1917	4,278,650	9,40,763 1 5	..	..	..

(a) Includes 17,578 maunds exported by sea to Calcutta and 10,768 maunds of duty free salt issued to manufactories.

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APPENDIX F (vide paragraph 25).

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 1917–18.

Districts.	1915–16.	1916–17.	1917–18.
1. Ganjam *	20·6	17·8	15·97
2. Vizagapatam	12·8	18·0	16·48
3. Gōdāvari	21·1	18·9	16·05
4. Kistna	24·4	19·9	20·40
5. Guntūr	20·4	17·8	16·02
6. Kurnool	17·0	13·9	11·36
7. Bellary	18·0	16·2	11·66
8. Anantapur	18·8	16 2	15·04
9. Cuddapah	19·5	14·5	13·08
10. Nellore	22·2	18·3	18·04
11. Madras	25·3	22·0	15·42
12. Chingleput	25·6	20·4	17·56
13. South Arcot	21·7	16·9	15·88
14. Chittoor	21·5	16·9	15·01
15. North Arcot	21·2	17·0	14·28
16. Salem	15·5	15·0	12·30
17. Coimbatore	18·8	16·5	12·86
18. Trichinopoly	20·8	18·2	14·35
19. Tanjore	21·4	18·2	15·06
20. Madura	21·6	18·3	14·84
21. Tinnevelly	24·6	20·3	17·70
22. The Nilgiris	13·6	12·8	9·64
23. Malabar	19·3	17·1	13·85
24. South Kanara	19·3	16·1	12·33

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

APPENDIX G—Part I (vide paragraph 31).

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1917–18.

Districts consigned to	Districts sent from: Ganjam.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	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.
Ganjam	54,531	2,951	..	..	..	..	783	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	61,580	208,678	400	247	..	4,950	71,518	..	..	..	..	..	..	6,141	..	..	..	..
Gōdāvari	..	1,826	863	5,726	12,688	7,862	58,945	..	..	..	..	..	..	1,777	..	..	..	..
Kistna	..	..	2,906	18,236	18,720	51,298	38,923	..	..	..	..	..	..	10,244	..	..	..	..
Guntūr	..	1	..	7,260	49,782	53,597	15,527	..	..	..	..	..	..	8,677	3	..	500	..
Nellore	..	..	..	2,090	4,953	41,995	65,902	..	..	..	..	..	..	252	..	1,200	198	..
Cuddapah	..	..	..	..	9	15,327	102,913	..	..	..	..	..	..	13,428	..	1,920	..	..
Kurnool	..	..	34	230	8,236	82,002	551	..	..	..	..	..	..	966	50,429	..	2,665	800
Bellary and Anantapur ..	..	..	..	..	48	22,532	75,867	..	6,000	..	..	..	..	22,715	132,992	463	430	6,970
Chingleput and Madras ..	..	334	..	1	..	2	32,938	1,800	600	..	26,005	..	..	..	96	..	..	..
North Arcot and Chittoor ..	..	..	..	..	265	27,837	490,579	45,228	5,000	..	1,876	..	..	..	200	17	420	..
South Arcot	..	..	..	..	..	..	126,740	117,517	10,600	..	810	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	119,805	..	41,651	..	84,471	404	..	..	46,802	..	..	..
Coimbatore and the Nilgiris.	..	..		..	..	..	102,384	5,041	195,393	..	26,164	123,766	..	..	12,308	..	..	..
Tanjore	..	..	..	..	..	..	..	1,950	164,789	..	89,566	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	200	2,000	76,346	1,715	395,654	..	..	..	..	..	..	..
Madura and Ramnad ..	..	..	..	..	..	..	..	..	400	4,257	730,012	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	600	..	71,283	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	200	..	1,631	140,608	457	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	8,699	19,337	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	10,601	34,666	22,906	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	857,707	20,998	26,675	12,627	3,290	213,099	39,173	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	500	..	15,499	35,230	87,764	2,105	..	..	..	..	..	..	..	..	..	..	97
Mysore	..	527	..	..	400	..	101,194	..	..	..	..	..	..	59,481	493,673	..	..	28
Bombay	..	..	..	..	..	..	2,923	..	..	..	..	..	..	..	..	..	..	289
Bengal	244,156	1,093	..	..	..	..	359,058	..	4,200	..	..	..	..	..	..	..	..	..
Total ..	1,228,575	271,574	53,784	61,916	133,621	608,265	1,808,028	173,536	505,779	5,972	1,427,472	273,477	19,794	123,681	736,503	3,600	4,213	8,184

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APPENDIX G—Part I—cont.

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1917–18—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 1916–17).
	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.
Ganjam	..	..	..	..	..	..	..	..	530	..	2	58,797	..	..	58,797	74,358
Vizagapatam	..	4,826	..	..	..	..	..	8,199	..	..	904	367,443	..	..	367,443	570,408
Gōdāvari	..	..	..	..	..	..	..	..	..	..	..	89,687	..	..	89,687	82,400
Kistna	88	..	..	..	..	..	..	..	..	..	..	140,415	..	..	140,415	213,913
Guntūr	..	70	..	..	..	..	..	..	..	..	..	135,417	..	..	135,417	178,922
Nellore	40	30	..	..	..	..	..	..	..	..	..	116,660	..	..	116,660	64,926
Cuddapah	1,617	548	..	..	..	..	..	..	..	..	..	135,762	1,680	1,920	132,162	189,002
Kurnool	1,592	40	..	..	..	..	..	..	..	..	..	147,545	1,548	2,665	143,332	196,321
Bellary and Anantapur.	7,692	542	..	..	..	..	204	1,084	..	..	..	277,539	5,301	14,662	257,576	349,434
Chingleput and Madras.	..	164	..	..	..	..	2	14	..	..	..	61,956	..	..	61,956	90,938
North Arcot and Chittoor.	733	17,172	..	..	..	..	566	..	..	..	..	589,893	9,976	17,172	562,745	665,061
South Arcot	..	..	..	..	..	..	..	..	..	..	..	255,667	..	..	255,667	411,418
Salem	..	1,809	1,053	200	..	..	..	..	..	..	..	296,195	74	1,053	295,068	3[illegible],262
Coimbatore and The Nilgiris.	..	..	74	1,350	..	..	..	..	..	..	..	466,480	200	1,350	464,930	[illegible],630
Tanjore	..	..	..	..	..	..	..	..	..	..	..	256,305	..	..	256,305	305,209
Trichinopoly	..	..	..	..	743	..	..	..	..	..	..	476,658	1,051	743	474,864	457,873
Madura and Ramnad ..	..	..	..	..	1,051	..	..	..	..	..	..	735,720	..	..	735,720	749,034
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	71,883	..	..	71,883	144,396
Malabar	..	40	..	..	..	..	..	..	..	..	..	142,936	..	..	142,936	195,045
South Kanara	..	..	..	..	..	..	..	..	..	..	..	28,036	..	..	28,036	47,932
Travancore	..	..	..	..	..	9,752	..	..	..	..	..	9,752	..	9,752	..	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	68,173	..	..	68,173	64,041
Orissa	..	..	..	..	..	..	..	..	..	..	..	1,173,569	530	..	1,173,039	970,173
Nizam's Dominions ..	..	5	..	..	..	..	..	..	..	..	..	141,200	9,299	..	131,901	136,278
Mysore	4	1,902	..	..	..	..	30,009	2	..	..	..	687,220	791	30,009	656,420	755,532
Bombay	13	..	..	..	..	..	19	..	..	..	..	3,244	..	..	3,244	665
Bengal	..	..	..	..	..	..	..	..	..	..	..	608,507	906	..	607,601	43,783
Total ..	11,779	27,148	1,127	1,550	1,794	9,752	30,800	9,299	530	..	906	7,542,659	31,356	79,326	7,431,977	7,805,954

APPENDIX G—Part II (vide paragraph 31).

Corrected distribution statement.

Districts to or for which salt was sent or declared.	Ganjām.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Bombay and Goa, etc.	Mysore State.
	Districts in or from which salt was sold or sent.												
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 ..	458,219	4,432	..	..	..	..	783	..	..	..	..	..	..
Vizagapatam ..	61,580	644,588	400	247	..	4,950	71,518	..	..	..	..	6,141	..
Gōdāvari ..	..	28,150	287,795	5,726	12,688	7,862	58,945	..	..	..	..	1,777	..
Kistna ..	..	..	8,860	117,431	70,094	51,298	38,923	..	..	..	..	10,244	..
Guntūr ..	..	1	..	7,260	290,931	53,597	15,527	..	..	..	..	8,680	..
Nellore ..	..	..	..	2,090	4,953	507,316	65,902	..	..	..	..	252	..
Chingleput and Madras	..	334	..	1	..	4,434	556,179	1,800	600	..	26,005	1,780	2
South Arcot ..	..	..	..	..	..	..	203,514	353,633	10,600	..	810	..	..
Tanjore ..	..	..	..	..	..	..	..	1,950	591,772	3,792	89,576	..	..
Madura and Ramnad ..	..	..	..	..	..	..	..	..	400	275,909	974,645	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	600	..	294,481	30	..
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	313,132	..
Malabar ..	..	..	..	..	..	..	..	..	200	..	1,631	831,331	..
Bellary and Anantapur	..	..	..	..	48	22,532	75,867	..	6,000	..	..	155,707	204
Cuddapah ..	..	..	..	..	9	19,303	102,913	..	..	..	..	13,428	..
Kurnool ..	..	..	34	230	8,236	82,002	551	..	..	..	..	51,395	..
North Arcot and Chittoor	..	..	..	..	265	27,837	588,377	45,228	5,000	..	1,876	200	566
Salem ..	..	..	..	..	..	..	119,805	..	41,651	..	84,471	47,206	..
Coimbatore and The Nilgiris	..	..	..	..	..	..	102,384	5,041	195,393	..	26,164	136,074	..
Trichinopoly and Pudukkōttai	..	..	..	..	..	..	200	2,000	122,826	4,133	395,654	..	..
Travancore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces ..	10,601	34,666	22,906	..	..	..	..	..	..	..	..	..	..
Orissa ..	983,678	20,998	26,675	12,627	3,290	213,0[illegible]9	39,173	..	..	..	..	..	..
Nizam's Dominions ..	..	500	..	15,499	35,230	87,764	2,105	..	..	..	..	..	..
Mysore and Coorg ..	..	527	..	..	400	..	101,194	..	..	..	..	553,154	..
Bombay ..	..	..	..	..	..	..	2,923	..	..	..	..	..	..
Bengal ..	244,156	1,093	..	..	..	..	359,058	..	4,200	..	..	..	..
Total ..	1,758,234	735,289	346,670	161,111	426,144	1,081,994	2,505,841	409,652	979,242	283,834	1,895,313	2,130,531	772

Nellore to Cuddapah.—The Railway figures are 15,327 maunds: to these are added 3,976 maunds declared for Cuddapah from the Iskapalle factory.

Chingleput and Madras to North Arcot and Chittoor.—The Railway figures are 490,579 maunds: to these are added 29,004 and 68,794 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 Ramnad to Trichinopoly and Pudukkōttai.—The Railway figures are 1,715 maunds; to these are added 1,676 and 742 maunds declared for Pudukkōttai from the Theethandathanam and Vattanam factories respectively.

APPENDIX G—Part II—*cont.*

Corrected distribution statement—*cont.*

Districts to or for which salt was sent or declared—*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.	1916-17. Quantity available for consumption within the district.	1916-17. Resulting consumption per head of the population.
	Districts in or from which salt was sold or sent—*cont.*												
	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 ..	..	..	..	..	..	..	..	463,434	..	463,434	17·16	527,847	19·55
Vizagapatam ..	..	..	..	4,826	..	..	..	794,250	..	794,250	20·49	837,071	21·59
Gōdāvari ..	..	..	..	..	..	..	..	402,943	..	402,943	20·06	515,771	25·68
Kistna ..	88	..	..	..	..	..	..	296,938	..	296,938	12·23	623,593	21·57
Guntūr ..	..	..	500	70	..	..	..	376,566	..	376,566	18·25	435,710	21·12
Nellore ..	40	1,200	198	30	..	..	..	581,981	..	581,981	36·06	520,580	32·25
Chingleput and Madras ..	..	..	..	164	..	..	..	591,299	..	591,299	25·28	623,931	26·68
South Arcot ..	..	..	..	..	..	..	..	568,557	..	568,557	19·80	663,301	23·10
Tanjore ..	..	..	..	..	..	..	..	687,090	..	687,090	23·93	699,743	24·37
Madura and Ramnad ..	..	..	..	..	..	..	1,051	1,252,005	..	1,252,005	23·65	1,210,116	23·50
Tinnevelly ..	..	..	..	..	..	..	..	295,111	..	295,111		326,745	
South Kanara ..	..	..	..	..	..	..	..	313,132	..	313,132	21·55	324,333	22·33
Malabar ..	..	..	..	40	..	..	..	833,202	..	833,202	22·69	775,282	21·12
Bellary and Anantapur	14,662	463	430	542	..	..	..	276,455	19,963	256,492	11·56	391,847	16·93
Cuddapah ..	1,617	1,920	..	548	..	..	..	139,738	3,600	136,138		179,201	
Kurnool ..	2,392	..	2,665	40	..	..	..	147,545	4,213	143,332		213,749	
North Arcot and Chittoor	733	17	420	17,172	..	..	..	687,691	27,148	660,543	16·99	786,757	20·23
Salem ..	..	..	..	1,809	1,053	200	..	296,195	1,127	295,068	13·74	322,669	15·03
Coimbatore and The Nilgiris ..	..	..	..	..	74	1,350	..	466,480	1,550	464,930	17·12	487,537	17·95
Trichinopoly and Pudukkōttai ..	..	..	..	..	..	..	743	525,556	1,794	523,762	17·11	516,587	16·88
Travancore ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces ..	..	..	..	..	..	..	..	68,173	..	68,173	..	98,798	..
Orissa ..	..	..	..	..	..	..	..	1,299,540	..	1,299,540	..	1,206,078	..
Nizam's Dominions ..	97	..	..	5	..	..	..	141,200	..	141,200	..	184,582	..
Mysore and Coorg ..	32	..	..	1,902	..	..	..	657,209	772	656,437	..	748,466	..
Bombay ..	302	..	..	..	..	..	..	3,225	..	3,225	..	860	..
Bengal ..	..	..	..	..	..	..	..	608,507	..	608,507	..	113,666	..
Total ..	19,963	3,600	4,213	27,148	1,127	1,550	1,794	12,774,022	60,167	12,713,855	..	13,234,820	..

APPENDIX H (vide paragraph 34).

Receipts on account of salt revenue under all heads for 1917–18.

Subdivisions.	Received for Government salt sold.				Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For Home and Inland consumption.		To the French Government.	For fish-curing.				
	Duty.	Cost price.	Cost price.	Cost price.				
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Waltair	9,98,994	8,62,863	..	8,403	..	11,68,611	24,852	30,53,728
Cocanada	2,51,498	76,946	164	4,991	..	7,64,043	8,266	11,05,908
Masulipatam	7,216	3,334	..	189	..	2,33,533	5,827	2,50,099
Nellore	5,54,820	3,11,541	..	1,832	..	15,41,322	22,388	24,31,903
Chingleput	30,49,391	8,92,837	..	1,796	2,101	7,93,006	31,066	47,70,197
Cuddalore	50,917	19,672	8,393	415	..	6,65,298	9,679	7,54,374
Arcot	..	..	..	..	..	..	485	485
Bellary	..	..	..	..	..	..	188	188
Negapatam	2,02,507	1,01,181	..	2,554	..	7,90,012	16,319	11,12,573
Tinnevelly	3,836	6,554	..	4,988	12	25,32,665	40,876	25,88,931
Trichinopoly	..	..	..	..	..	..	4,178	4,178
Malabar	505	665	..	1,17,786	93	..	6,589	1,25,638
Commissioner	..	..	..	..	..	..	244	244
Total .. 1917–18 ..	51,19,684	22,75,593	8,557	1,42,954	2,206	84,78,490	1,70,957	1,61,98,441
Total .. 1916–17 ..	41,17,484	9,44,112	7,718	1,20,591	5,794	75,14,014	1,56,126	1,28,65,839

Enclosure 1 to Appendix H (vide paragraph 35).

Statement showing particulars of cash and credit collections during 1917–18.

Particulars.	Government salt.			Excise salt.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
1	2	3	4	5	6
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	3,876,780	48,45,975	22,75,593	6,724,322	84,05,402
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,473,623	43,42,029	..	5,835,986	72,94,982
Balance, Cash sales ..	403,157	5,03,946	22,75,593	888,336	11,10,420
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,692,590	46,15,738	..	5,894,456	73,68,070
Total collections ..	4,095,747	51,19,684	22,75,593	6,782,792	84,78,490

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Enclosure 2 to Appendix H.

Statement showing the quantity and value of salt issued on credit in each sub-division during 1917–18.

Subdivision.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Waltair	Government	1,327,948	16,59,935
	Excise	944,904	11,81,130
Cocanada	Government	77,254	96,568
	Excise	283,616	3,54,520
Masulipatam	Government	3,880	4,850
	Excise	96,954	1,21,192
Nellore	Government	409,318	5,11,648
	Excise	914,005	11,42,506
Chingleput	Government	1,514,851	18,93,564
	Excise	857,078	10,71,347
Cuddalore	Government	23 898	29,872
	Excise	386,738	4,83,423
Negapatam	Government	116,474	1,45,592
	Excise	494,144	6,17,680
Tinnevelly	Government	..	..
	Excise	1,858,547	23,23,184
Total ..	Government	3,473,623	43,42,029
	Excise	5,835,986	72,94,982
	Grand Total ..	9,309,609	1,16,37,011

Enclosure 3 to Appendix H (vide paragraph 36).

Comparative statement showing the net revenue of the Presidency.

Year.	Revenue realized in					
	Madras.	Bombay.		Goa.	Orissa on exports by rail.	Total.
		On exports by sea.	On exports by rail from Bombay.	On exports by rail from Goa.		
1	2	3	4	5	6	7
	RS.	RS.	RS	RS.	RS.	RS.
1916-1917 ..	1,28,65,839	(a) 17,50,079	4,85,889	1,04,417	3,167	1,52,09,391
1917-1918 ..	1,61,98,441	15,85,798	3,03,538	80,250	663	1,81,68,690

Year.	Deduct duty on exports to								Net result.
	Calcutta, Orissa, Rangoon, etc., by sea.	Behar, Orissa or Bengal.	Mysore.	Nizam's Dominions.	Central Provinces.	Bombay.	Travancore.	Total deductions.	
	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
1916-1917 ..	6,39,908	14,67,484	1,40,281	2,30,727	1,23,498	1,105	..	26,03,003	1,26,06,388
1917-1918 ..	22,223	22,27,595	1,30,071	1,76,500	85,216	4,055	..	26,45,660	1,55,23,030

(a) Includes 5 maunds exported from Calcutta.

APPENDIX I (vide paragraph 37).

Comparative statement of expenditure incurred in the Salt and Abkāri Departmen during the years 1916–17 and 1917–18.

Items.	1916–17.	1917–18.
	RS.	RS.
Establishments.		
Permanent	19,56,929	19,45,831
Temporary	47,486	47,753
Allowances.		
Travelling allowance	2,05,548	2,02,946
House-rent allowance	10,158	10,641
Grain compensation allowance	94,540	97,850
Supplies, Services and Contingencies.		
Rewards	45,291	41,368
Purchase, repair and carriage of tents	13,743	10,543
Works for revenue and general purposes ...	1,07,463	1,38,812
Postage charges ... ... }	41,441	38,016
Telegram charges ... ... }		
Tour charges	21,844 }	1,71,436
Office expenses and miscellaneous	1,70,847 }	
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	73,572	96,979
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt	5,26,597	4,91,371
Purchase of salt for fish-curing purposes ...	2,696	2,131
Conveying and storing salt	1,78,540	1,32,586
Works for manufacture and storage of salt—Government	62,820	1,70,251
Works executed by Government on behalf of Excise licensees	23,318	29,251
Miscellaneous	14,203	18,598
Total ...	35,96,536	36,46,363
Amount debitable to 7. Excise ...	18,10,193	18,03,464
Net debitable to Salt ...	17,86,343	18,42,899

APPENDIX J (vide paragraph 28).

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1917–18.

Items.	Ganjām.		Surla.		Calingapatam.		Karasa.		Penugoduru.	
(1)	Quantity. (2)	Value. (3)	Quantity. (4)	Value. (5)	Quantity. (6)	Value. (7)	Quantity. (8)	Value. (9)	Quantity. (10)	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	449,703	66,777 5 1	178,983	24,610 2 7	38,084	5,791 15 1	52,018	7,125 0 0	..	..
2. (a) Quantity of salt manufactured	480,372	..	323,694	..	167,902	..	68,888	..	..	..
(b) Gain by weighment	56	..	26	..	..	..	..	..	17,840	..
(c) Miscellaneous	54	..	..	..	32	..	..	..	..	..
Total of (a), (b) and (c) ..	480,482	..	323,720	..	167,934	..	68,888	..	17,840	..
3. Deduct wastage	45,466	..	15,498	..	8,024	..	3,104	..	866	..
4. Net quantity (i.e., item 2 — item 3)	435,016	..	308,222	..	159,910	..	65,784	..	16,974	..
5. Land assessment	..	1,502 11 8	..	630 14 4	..	258 5 4	..	211 8 0	..	240 6 0
6. Land and village cess	..	93 14 8	..	39 6 11	..	16 2 4	..	16 8 5	..	15 0 4
7. Payment to manufacturers	..	60,434 0 0	..	35,066 13 7	..	19,452 9 1	..	8,186 9 1	..	1,784 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	..	12,685 14 3	..	4,135 8 8	..	3,194 1 4	..	198 11 10	..	371 1 5
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	..	..	..	..	..	..	..	..	..	..
11. Conveying and storing salt	..	3,902 12 8	..	4,478 9 8	..	2,356 11 9	..	1,574 1 7	..	282 15 1
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	35 4 7	..	20 1 10	..	19 1 10	..	5 13 2	..	16 8 4
13. Total (i.e., of items 5 to 12)	..	81,889 8 10	..	46,127 4 5	..	27,468 0 7	..	10,462 3 11	..	2,870 11 11
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 3 0·1	..	0 2 4·7	..	0 2 9	..	0 2 6·5	..	0 2 8·4
15. Number of maunds of salt sold	659,550	..	395,144	..	159,500	..	77,776	..	14,442	..
16. Cost of the same	..	1,07,604 14 1	..	57,025 7 7	..	26,744 6 3	..	11,639 4 9	..	2,437 1 5
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 1 26	..	1 1 6	..	1 1 1	..	1 2 23	..	1 0 23	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	4,973 11 10	..	2,509 1 11	..	1,161 14 4	..	567 15 10	..	103 11 5
19. Total cost of salt sold (items 16 + 18)	..	1,12,578 9 11	..	59,534 9 6	..	27,906 4 7	..	12,107 4 7	..	2,540 12 10
20. Cost per maund of salt sold (item 19 ÷ item 15) ..	..	0 2 8·8	..	0 2 5	..	0 2 9·6	..	0 2 5·9	..	0 2 9·7
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	45,446	..	15,498	..	8,024	..	3,104	..	866	..
23. Closing stock balance	224,742	42,256 2 10	87,859	13,133 1 5	36,493	6,272 3 9	35,134	5,581 1 11	..	..
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	3,61,223 4 6	..	2,49,265 12 6	..	1,29,836 4 0	..	70,079 6 8	..	11,488 0 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+2,24,123 8 4	..	+1,78,254 1 10	..	+ 1,02,410 4 1	..	+56,428 4 0	..	+8,947 3 2

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

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APPENDIX J—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1917-18—*cont.*

Items—*cont.*	Polavaram.		Pandraka.		Chinnaganjam.		Kanuparti.	
	Quantity. (12)	Value. (13)	Quantity. (14)	Value. (15)	Quantity. (16)	Value. (17)	Quantity. (18)	Value. (19)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	52,139	7,087 10 4	..	..	60,996	6,830 4 6	12,278	1,873 10 9
2. (*a*) Quantity of salt manufactured	32,730	..	5,334	..	224,784	..	116,314	..
(*b*) Gain by weighment	..	..	..	..	130	..	8	..
(*c*) Miscellaneous	50	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	32,780	..	5,334	..	224,914	..	116,322	..
3. Deduct wastage	3,272	..	279	..	11,044	..	2,806	..
4. Net quantity (i.e., item 2 — item 3)	29,508	..	5,055	..	213,870	..	113,516	..
5. Land assessment	..	267 4 11	..	205 4 10	..	314 4 9	..	156 11 7
6. Land and village cess	..	20 14 2	..	16 0 7	..	24 8 10	..	12 8 10
7. Payment to manufacturers	..	4,945 12 0	..	400 0 9	..	21,074 9 4	..	11,844 8 4
8. Works for salt manufacture and storage. Interest	..	497 2 11	..	40 15 0	..	967 15 4	..	814 14 9
Repairs	..	956 1 9	..	2,075 1 7	..	651 14 6	..	354 3 8
9. Roads and Railway sidings—Interest	..	283 7 2	..	19 8 10	..	656 15 4	..	109 3 2
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	2,701 6 0	..	..	..	..
11. Conveying and storing salt	..	201 7 5	..	52 8 9	..	666 0 5	..	900 6 0
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	4 8 2	..	13 5 6	..	4 13 8	..	5 2 6
13. Total (i.e., of items 5 to 12)	..	7,176 10 6	..	5,524 3 10	..	24,361 2 2	..	14,197 5 10
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 3 10·7	..	1 1 5·8	..	0 1 9·9	..	0 2 0
15. Number of maunds of salt sold	72,246	..	5,055	..	245,000	..	102,462	..
16. Cost of the same	..	12,304 8 4	..	5,524 3 10	..	27,827 0 2	..	13,120 13 5
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 0 2	..	0 2 8	..	1 0 5	..	1 1 6	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	494 14 8	..	41 11 11	..	1,128 8 7	..	577 5 0
19. Total cost of salt sold (items 16 + 18)	..	12,799 7 0	..	5,565 15 9	..	28,955 8 9	..	13,698 2 5
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 2 10	..	1 1 7·4	..	0 1 10·7	..	0 2 1·7
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	3,272	..	279	..	11,044	..	2,806	..
23. Closing stock balance	8,164	1,985 0 11	..	..	29,866	3,406 9 5	23,332	2,916 8 0
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	51,352 5 2	..	3,334 3 3	..	1,64,624 7 10	..	68,101 8 8
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 33,450 4 9	..	— 2,231 12 6	..	+ 1,32,245 4 0	..	+ 55,446 3 6

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

APPENDIX J—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1917-18—*cont.*

Items—*cont.*	Madras Depot.		Model Saltern and experimental pans.		Karambalam.		Vedaranniyam.	
	Quantity. (20)	Value. (21)	Quantity. (22)	Value. (23)	Quantity. (24)	Value. (25)	Quantity. (26)	Value. (27)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	320,218	62,209 0 3	6,595	915 13 11	142,292	18,042 2 10	..	..
2. (*a*) Quantity of salt manufactured	1,857,082	..	83,882	..	7,574	..	209,338	..
(*b*) Gain by weighment	999	..	307	..	..	..	40	..
(*c*) Miscellaneous	30,724	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	1,888,805	..	84,189	..	7,574	..	209,378	..
3. Deduct wastage	145,936	..	1,647	..	..	..	4,444	..
4. Net quantity (i.e., item 2—item 3)	1,742,869	..	82,542	..	7,574	..	204,934	..
5. Land assessment	..	3,229 15 0	..	123 9 9	..	198 10 7	..	120 2 0
6. Land and village cess	..	201 14 0	..	7 11 7	..	..	..	7 8 2
7. Payment to manufacturers	..	2,04,293 12 11	..	741 11 6	..	946 12 0	..	19,736 0 2
8. Works for salt manufacture and storage. Interest	..	11,511 2 4	..	1,817 10 5	..	363 7 1	..	919 7 6
Repairs	..	18,619 2 6	..	1,509 3 2	..	16 1 3	..	611 3 5
9 Roads and Railway sidings—Interest	..	605 0 6	..	..	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	215 1 0	..	474 6 11
11. Conveying and storing salt	..	1,08,217 4 1	..	11,500 12 10	..	982 0 11	..	3,014 5 8
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	..	..	70 6 5	..	..
13. Total (i.e., of items 5 to 12)	..	3,46,678 3 4	..	15,700 11 3	..	2,792 7 8	..	24,883 1 10
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 3 2·2	..	0 3 0·5	..	0 5 10·7	..	0 1 11
15. Number of maunds of salt store	1,535,006	..	69,161	..	104,086	..	101,108	..
16. Cost of the same	..	3,04,002 1 4	..	12,726 1 9	..	13,029 1 8	..	12,111 14 4
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 0 15	..	0 9 23	..	0 11 25	..	2 0 15	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	12,666 12 1	..	414 4 9	..	513 14 11	..	989 1 0
19. Total cost of salt sold (items 16 + 18)	..	3,16,668 13 5	..	13,140 6 6	..	13,543 0 7	..	13,100 15 4
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 3 3·6	..	0 3 0·5	..	0 2 0·8	..	0 2 0·8
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	145,936	..	1,647	..	15,306	..	4,444	..
23. Closing stock balance	392,963	78,183 4 2	17,045	3,200 6 0	30,014	5,600 15 9	97,425	11,670 10 3
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	8,63,595 10 0	..	29,241 4 8	..	29,032 14 6	..	36,259 14 4
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 5,62,901 0 6	..	+ 18,385 6 3	..	+ 3,048 10 10	..	+ 34,829 9 3

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

APPENDIX J—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1917–18—*cont.*

Items—*cont.*	Adirampatnam. Quantity. (28)	Adirampatnam. Value. (29)	Kattumavadi (including Lakshmi pans). Quantity. (30)	Kattumavadi (including Lakshmi pans). Value. (31)	Manakkudi. Quantity. (32)	Manakkudi. Value. (33)	Levingepuram Extensions I and II. Quantity. (34)	Levingepuram Extensions I and II. Value. (35)	Sevandakulam Extension. Quantity. (36)	Sevandakulam Extension. Value. (37)
	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	24,837	3,609 2 0	12,869	1,903 8 8	8,343	3,467 8 11	..	..	..	..
2. (a) Quantity of salt manufactured	38,578	..	102,544	..	66,343	..	74,890	..	39,832	..
(b) Gain by weighment	2	..	4	..	..	..	..	..	..	..
(c) Miscellaneous	96	..	2	..	..	..	..	..	..	..
Total of (a), (b) and (c)	38,676	..	102,550	..	66,343	..	74,890	..	39,832	..
3. Deduct wastage	2,062	..	2,082	..	1,693	..	..	..	..	..
4. Net quantity (i.e., item 2 — item 3)	36,614	..	100,468	..	64,650	..	74,890	..	39,832	..
5. Land assessment	..	45 15 0	..	118 15 0	..	83 3 0	..	24 12 0	..	12 12 0
6. Land and village cess	..	2 13 11	..	7 6 11	..	6 8 0	..	1 14 10	..	0 15 11
7. Payment to manufacturers	..	3,312 4 10	..	9,271 9 0	..	5,988 0 5	..	9,141 5 0	..	4,511 15 9
8. Works for salt manufacture and storage. Interest	..	379 1 3	..	390 11 9	..	346 9 11	..	665 6 4	..	280 14 9
Repairs	..	150 12 1	..	249 9 7	..	143 10 6	..	..	..	..
9. Roads and Railway sidings—Interest	..	21 0 0	..	82 8 4	..	..	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	398 7 5	..	4,081 14 0	..	3,367 3 2	..	..	..	..
11. Conveying and storing salt	..	89 13 5	..	..	..	762 13 9	..	1,615 0 8	..	831 14 1
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	5 3 0	..	3 1 0	..	147 4 2	..	87 6 3
13. Total (i.e., of items 5 to 12)	..	4,400 3 11	..	14,207 13 7	..	10,701 1 9	..	11,595 11 0	..	5,725 14 9
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 1 11	..	0 2 3·1	..	0 2 7·7	..	0 2 5·7	..	0 2 3·6
15. Number of maunds of salt sold	40,488	..	76,812	..	43,536	..	98	..	648	..
16. Cost of the same	..	5,414 8 8	..	10,926 0 1	..	8,213 9 8	..	15 2 6	..	93 2 5
	Y. M. D.		Y. M. D.		Y. M. D.					
17. Average period of storage of the same	1 2 23	..	1 0 5	..	0 10 21	..	..	..	..	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	266 8 6	..	443 1 9	..	192 15 2	..	..	..	..
19. Total cost of salt sold (items 16 + 18)	..	5,681 1 2	..	11,369 1 10	..	8,406 8 10	..	15 2 6	..	93 2 5
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 2 3	..	0 2 4·4	..	0 3 1·1	..	..	..	..
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	2,062	..	2,082	..	1,693	..	..	..	..	..
23. Closing stock balance	18,323	2,196 15 1	36,019	5,083 15 6	28,399	4,688 12 0	..	..	..	..
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	25,183 5 0	..	23,406 6 0	..	16,222 8 6	..	18 6 0	..	212 14 6
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 18,090 0 11	..	+ 16,217 11 0	..	+ 9,037 2 9	..	+ 3 3 6	..	+ 119 12 1

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

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APPENDIX K (vide paragraph 38).

Statement of offences against the Salt laws in the Madras Presidency in the year 1917–18.

		Subdivision. Waltair.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Malabar.	Total. 1917–18.	Total. 1916–17.
Pending at the beginning of the year and reported during the year—	Cases	1	7	..	18	25	..	..	58	6	4	68	48	235	160
	Persons	1	6	..	17	22	..	..	57	7	3	27	37	177	106
Disposal by officers of the department.															
Released by department— 1. Infirm persons, pregnant women and children—	Cases	..	..	..	..	..	..	..	2	..	..	..	3	5	6
	Persons	..	..	..	..	..	..	..	2	..	..	..	4	6	6
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time—	Cases	..	..	..	..	..	..	..	1	..	2	..	1	4	4
	Persons	..	..	..	..	..	..	..	1	..	2	..	1	4	4
III. On proof of ignorance or inadvertence—	Cases	..	..	..	..	..	..	..	..	..	..	..	..	..	1
	Persons	..	1	..	..	..	..	..	..	..	..	..	..	1	2
IV. For want of proof—	Cases	..	..	..	..	2	..	..	..	..	..	2	1	5	8
	Persons	..	..	..	..	2	..	..	1	..	..	4	1	8	8
Total released—	Cases	..	..	..	..	2	..	..	3	..	2	2	5	14	19
	Persons	..	1	..	..	2	..	..	4	..	2	4	6	19	20
Sent for trial—	Cases	1	5	..	17	20	..	..	52	6	1	23	30	155	83
	Persons	1	5	..	17	20	..	..	53	7	1	23	30	157	85
Total disposed of—	Cases	1	5	..	17	22	..	..	55	6	3	25	35	169	102
	Persons	1	6	..	17	22	..	..	57	7	3	27	36	176	105
Undetected cases and scrapings of salt-earth registered and written off—	Cases	..	2	..	1	8	..	..	3	..	1	30	5	45	32
Total cases and persons dealt with including undetected cases and scrapings written off—	Cases	1	7	..	18	25	..	..	58	6	4	55	40	214	134
	Persons	1	6	..	17	22	..	..	57	7	3	27	36	176	105
Balance remaining for disposal at the end of the year—	Cases	..	..	..	..	..	..	..	..	..	..	13	8	21	26
	Persons	..	..	..	..	..	..	..	..	..	..	..	1	1	1
Disposal by the magistracy.															
Pending trial on 1st April 1917 and since sent up for trial up to 31st March 1918—	Cases	1	5	..	17	20	..	..	57	6	2	31	30	169	85
	Persons	1	5	..	17	20	..	..	58	7	2	31	30	171	87
Convicted—	Cases	1	4	..	17	20	2*	..	53	6	2	31	27	163	70
	Persons	1	4	..	17	20	2*	..	53	6	2	31	27	163	72
Acquitted—	Cases	..	..	..	..	..	..	..	2	..	..	..	..	2	..
	Persons	..	..	..	..	..	..	..	3	1	..	..	..	4	..
Balance remaining undisposed of on 31st March 1918—	Cases	..	1	..	..	..	..	..	2	..	..	..	3	6	15
	Persons	..	1	..	..	..	..	..	2	..	..	..	3	6	15

* These two cases were reported in 1912; but as the accused were not traced, the cases were written off and the charge sheets were with the magistrate. The accused were traced in the year under review and convicted.

APPENDIX L (vide paragraph 44).

Statement showing the operations of the fish-curing yards in the Madras Presidency for the year 1917–18.

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	1917–18 ..	66,729	136,499 37	13,445 11	8,403 3 6	8·73	143 9 10	1,199 1 3	7,048 6 11	2,153 0 4	10,544 2 4
	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
Cocanada	1917–18 ..	18,139	54,411 34	7,986 11	4,991 6 9	12·07	767 3 0	373 8 0	1,798 3 4	1,506 13 0	4,445 11 4
	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
Masulipatam	1917–18 ..	675	2,461 25	443 10	189 0 1	14·81	..	..	228 0 0	43 0 3	271 0 3
	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
Nellore	1917–18 ..	6,067	22,459 16	3,588 30	1,832 0 8	13·15	..	168 0 4	1,951 9 1	655 7 2	2,775 0 7
	1916–17 ..	5,720	17,118 18	2,870 33	1,348 7 4	13·80	50 0 0	265 9 11	1,916 4 5	306 5 10	2,538 4 2
Chingleput	1917–18 ..	5,530	33,626 18	4,104 8	1,796 1 9	10·13	3 4 0	480 11 4	1,155 4 0	323 8 0	1,962 11 4
	1916–17 ..	5,631	32,573 16	3,881 6	1,486 0 5	9·80	..	197 13 11	1,185 12 9	244 9 10	1,628 4 6
Cuddalore	1917–18 ..	4,175	5,037 37	760 32	414 4 10	12·42	..	115 12 3	600 0 0	72 0 0	787 12 3
	1916–17 ..	4,641	6,471 24	978 22	497 14 5	12·44	..	56 13 0	600 0 0	39 15 2	746 12 2
Negapatam	1917–18 ..	6,792	27,369 1	4,796 34	2,553 15 6	14·47	..	56 2 1	1,668 13 5	533 6 2	2,258 5 8
	1916–17 ..	6,088	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
Tinnevelly	1917–18 ..	8,914	48,938 17	9,070 12	4,987 15 9	15·25	..	142 10 11	1,742 0 0	1,859 13 10	3,744 8 9
	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
Malabar	1917–18 ..	131,196	1,209,691 26	201,080 7	1,17,785 13 9	13·67	924 15 1	3,242 5 11	21,429 15 7	16,373 9 10	41,970 14 5
	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
Total, Madras Presidency ..	1917–18 ..	248,217	1,540,496 11	245,275 35	1,42,953 14 7	13·10	1,838 15 11	5,778 4 1	37,622 4 4	23,520 10 7	68,760 2 11
	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

Statement showing the quantities of fish brought for curing in the yards of the East and the West Coast during the five years ending 1917–18.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
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
1917–18 ..	12,152	44,438	56,590

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Government of Madras

SEPARATE REVENUE DEPARTMENT

G.O. No. 380, 17th September 1918

Salt Administration Report

Recording, with remarks, the report of the Board of Revenue on the administration of the salt revenue for 1917–18.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), R. No. 2096 Salt, dated 27th August 1918.

The Hon'ble Mr. C. G. TODHUNTER, I.C.S.,
Third Member, Board of Revenue, and Commissioner of Salt, Abkari and Separate Revenue.

The Board begs to submit to Government its report on the administration of the salt revenue in the Madras Presidency for 1917–18.

(True extract)

A. R. Cox,
Acting Secretary.

35187

To the Secretary to Government, Revenue Department, with a report and two copies of statement of analyses and three graphs.
Copy to the Accountant-General with a report.

Order—No. 380, Separate Revenue, dated 17th September 1918.

Commerce No. 46.

Recorded.

2. The Government note that the efforts of the Commissioner to increase the area under cultivation and to interest large capitalists in the manufacture of salt have been attended by a large measure of success. Owing to untimely rains the output of salt in the season of 1917 received a set-back, but the current season is more promising for manufacture.

3. The price of salt rose considerably during the year owing to the scarcity of tonnage and railway wagons and to decreased output consequent on the unfavourable season. The policy of bringing a greater stock of salt under the control of Government will, it is hoped, result in prices falling in the near future.

4. The Government await the report of the Honorary Director of Fisheries on the experiments sanctioned in G.O. No. 752, Financial (Separate Revenue), dated 10th September 1917, in regard to the introduction of improved processes in selected fish-curing yards.

5. The Government congratulate the Commissioner and his staff on the continued efficiency of the department.

(True extract)

M. YOUNG,
Tempy. Addl. Secretary to Government.

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

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