REPORT

ON THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1918-19

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SALT DEPARTMENT

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CHAPTER I.—ADMINISTRATION.

A. Personnel of the department.—The Hon'ble Mr. C. G. Todhunter was in charge of the department till the beginning of October when he was relieved by the Hon'ble Mr. R. A. Graham. Mr. Graham went on leave at the beginning of January and after an interregnum of three weeks was succeeded by the Hon'ble Mr. R. B. Wood who remained in charge of the department for the rest of the year. Mr. E. Graham was Secretary throughout the year except for a period of three months from July to October when Mr. A. R. Cox acted as Secretary. Mr. T. R. Barter continued as Deputy Commissioner, Northern Division, till the end of September when he retired and was succeeded by Mr. B. W. B. T. Flemyng who held charge of the division for the rest of the year. Mr. G. E. Johnston was in charge of the Central Division till the end of September and Mr. C. S. Rolland for the remaining six months. Except for two months' absence on military duty when Mr. Rolland acted for him, Mr. Flemyng was in charge of the Southern Division for the first half of the year and Mr. Johnston for the remainder. Mr. R. M. Thurley continued as Abkāri Deputy Commissioner till his retirement in January when he was succeeded by M.R.Ry. S. Ramachandra Rao.

Officers on military duty.

2. Reference was made in the last report to the number of officers on military duty. Fourteen more officers were released for military service during the year including one Assistant Commissioner, and six officers including the Secretary, one Deputy Commissioner and two Assistant Commissioners were attached to the Special Emergency Reserve of the Indian Army Reserve of Officers and were called up for two months' training. Towards the end of the year after the conclusion of hostilities, four officers returned to civil duty and arrangements were made to reserve the appointments of three Probationary Inspectors, three Assistant Inspectors and twenty-five Sub-Inspectors for officers and men of the army demobilized in India. These appointments however were not given effect to during the year and throughout the period the department was very shorthanded as may be gathered from the fact that at one time no less than 20 out of 86 circles were in charge of Assistant Inspectors, and 73 officers without any permanent appointment in the grade were acting or sub. *pro tem.* Assistant Inspectors. In spite of this, as will appear later, the year's working was, from the point of view of the quantity of salt manufactured to which every other consideration was subordinated, remarkably successful.

B. Administrative changes.—3. (*a*) Consequent on the transfer of the Namakkal taluk from Trichinopoly to Salem district the territorial limits of the North and South Trichinopoly, Salem and Hosur circles were changed and a new circle called the Sankaridrug circle was formed in the Salem district with effect from 1st April 1918. A small portion of the Markkanam swamp adjoining the Chunampet factory was transferred from the Markkanam to the Cheyur circle and from the South Arcot to the Chingleput district as it was proposed to make it an extension of the Chunampet factory.

(*b*) The parties on the Karikal frontier were transferred to the Customs Department with effect from 1st August 1918 and as a result of this change thirteen frontier villages of the Mayavaram taluk were transferred from the Nannilam to the Tranquebar circle, and certain changes were effected in the constitution of some of the ranges of the Nannilam circle.

(*c*) The sanction of Government was obtained for the permanent transfer of the headquarters of the Jammalamadugu circle from Kamalapuram to Jammalamadugu.

(*d*) The area under salt cultivation was still further increased by the assignment of land in the Surla, Kanuparti, Tada, Cheyur and Adirampatnam circles.

(*e*) A conference of leading salt licensees and officers of the department was held at the Board's office, Madras, on 27th and 28th September 1918 for discussing several matters relating to the manufacture, storage, transport and sale of salt.

(*f*) Doctors Sudborough and Watson of the Indian Institute of Science visited the Tuticorin factories and after examining the methods of manufacture on the spot drew up a form of lay out for a salt factory designed to combine the maximum of outturn with the maximum of chemical purity and cleanliness, and steps were taken to carry out their recommendations on a small plot of land at Tuticorin during the 1919 season.

(*g*) Additional salt depots were opened at Vayalpad, Katpadi, Salem, Dindigul and Madura to check the rise of prices. The sanction of Government was obtained for a general scheme of control of salt prices throughout the southern half of the Presidency but owing to the conclusion of hostilities and the large stocks of salt on hand at the end of 1918 it was not found necessary to put the scheme into force in any district.

(*h*) The rules for the disposal of waste pans in salt factories were revised, and Deputy Commissioners were authorized to refuse to grant licences to undesirable persons.

(*i*) The rules in regard to the duty-free issue of salt for use in manufactures were revised.

(*j*) Government accepted the proposals of the Board to facilitate the mutual interchange of officers in the Salt and Abkāri and those in the Customs branch of the department and a revised syllabus of tests was accordingly issued.

(*k*) Certain enhanced powers were delegated to Assistant Commissioners and Inspectors in the matter of appointing clerks and menials.

(*l*) The revision of pay of the subordinate establishment sanctioned by the Secretary of State was given effect to from 1st April 1918. Special war allowances were also sanctioned for all officers drawing Rs. 50 and less. At the same time the grain compensation allowance was withdrawn.

(*m*) Proposals were submitted to Government for the abolition of sub-section patrols and for the general revision of the permanent establishment which was rendered necessary by the opening of new factories and extensions, and effect was given to the proposals tentatively.

CHAPTER II.—ESTABLISHMENTS.

Sanctioned strength of establishments.

4. With reference to G.O. No. 681, Financial (Separate Revenue), dated 23rd July 1917, details of the sanctioned strength of the Salt and Abkāri Department as it stood at the end of 1918–19 are given in a separate statement forming an enclosure to Appendix A. It will be seen from the appendix that there is a large decrease in the menial preventive establishment, due to the abolition of sub-section patrols and an increase in the factory establishment consequent on the opening of new extension factories. The increase in the cost in spite of a large reduction of establishment is accounted for by the increased scale of pay of the subordinate establishment which was introduced from 1st April 1918.

Punishments.

5. The total number of punishments imposed on officers of the department was 1,855 (1,410) and the percentage of punishments to the total strength was 21·5 against 15·9 and 16·5 in 1917–18 and 1916–17, respectively. The increase in the number of punishments during the year was mainly due to the fact that a large number of peons who had no permanent

appointment had to be fined for sleeping on guard duty. The officers concerned have been instructed to see that the number of punishments imposed on menials is reduced. Sixteen appeals against punishments were received by the Board during the year. In four cases the decision of the lower authorities was modified and in the remaining twelve the punishments were confirmed.

Resignations.

6. Sixty-seven officers (including four Sub-Inspectors and seven clerks) resigned their appointments during service against 106 officers in the previous year. The great majority of these were menials.

CHAPTER III.—MANUFACTURE, STOCKS AND ISSUES.

Manufacture.

7. The year proved in many ways a difficult one. The latter part of the previous year had seen a great demand for Madras salt for Bengal and for the areas of this Presidency usually supplied from Bombay. This on the top of a series of lean years practically exhausted the reserves of stock in the Presidency and at the beginning of the 1918 season the trade was leading a hand-to-mouth existence and it was only the early commencement of manufacture in some areas that prevented the complete exhaustion of stocks. On 31st March 1918 the total stocks in the Presidency amounted only to 4,422,082 maunds including the unstored salt of the 1918 season and of this total 26½ lakhs were in the Waltair and Tinnevelly subdivisions. The utter impossibility of securing freight in a southerly direction made the Waltair stocks useless so far as this Presidency was concerned except for meeting the local demand, while wagons were so hard to get under any circumstances that the Tinnevelly stocks were not much better. The natural consequence of these conditions was a very steep rise in wholesale prices at the factories, and salt, the normal price of which in previous years ranged from 3 to 6 annas per maund, was fetching from 4 annas in the Tinnevelly district to Rs. 1–13–3 in the Ganjām district in July 1918. At the same time the high prices obtainable induced the manufacturers to take the fullest possible advantage of the situation, a tendency which the department further encouraged by the offer of a bonus for salt scraped after certain dates, while the failure of the monsoon secured prolonged favourable climatic conditions and enabled the licensees to retain the labour that would, otherwise, have been drafted to agricultural operations. The new extensions that had been opened in the previous year and the additional areas assigned in the year under report were pushed on with the utmost rapidity while every available piece of cultivable land in the factories was cultivated departmentally if no licensee could be found who was willing to take it up.

New extensions were opened or new areas assigned during the year at Surla (2,050 acres), Kanuparti (63 acres), Tada (9½ acres), Chunampet (200 acres) and Adirampatnam (42½ acres). The total area under cultivation at the end of the year was 21,409 acres as compared with 17,748 acres in the previous year and 11,365 acres on 31st March 1916.

8. The events of the past years have thrown considerable light on the policy pursued by Government of maintaining monopoly factories as well as excise factories. The arguments for and against this policy have been urged with varying success in the past: on the one side it has been said that if the demand was larger than the supply, the Government stocks could not be large enough to affect the resulting rise of prices: and on the other side it was argued that the mere existence of Government stocks would keep the prices from rising inordinately. No problem in economics works quite so simply as these statements would imply, and as a matter of fact it has been found that while the Government stocks could not prevent a rise of prices, they were invaluable in checking it in certain directions. Thus they enabled salt to be supplied at the usual price to the fish-curing yards, where 1,495,118 maunds of fish were cured during the year, and the importance of this cheap food supply in a year of general food shortage can scarcely be exaggerated. They facilitated the supply of cheap salt to municipalities, unions and to co-operative societies, for sale under control. By being put on the market only gradually, they prevented a corner being formed by salt merchants: and their visible existence undoubtedly kept the price down. On the other hand, they were of course insufficient to prevent a general very high rise in price; and the places where they were stored

were too few to have much more than a local influence. It is obviously impossible for Government to lay up large enough stocks to meet extraordinary demands: but it is possible to increase the centres where Government stocks are held, and so to increase the benefits to the public which Government stocks ensure, in a time of short supplies. The system of granting modified excise licences for factory extensions was therefore continued and the department enforced its right of taking over the modified excise salt to the fullest possible extent. Out of a total area of 19,096 acres under cultivation in the 1918 season, Government had a call on the full outturn of 6,915 acres including monopoly factories and on quantities varying from 25 to 75 per cent of the outturn of 5,632 acres. The estimated total quantity of salt on which Government had a call was 80 lakhs of maunds and in the actual result Government in the 1918 season secured 5,909,975 maunds out of 16,247,682 maunds or more than one-third of the total output and 8½ lakhs more than the highest previous figure. The extensions since opened have added another 7 lakhs of maunds to the quantity on which Government has a call.

9. The season which was so disastrous for agriculture proved an exceptionally good one for salt manufacture. Reference was made in the last report to the result of the efforts that were made to induce licensees to start work early in 1918 and these were so successful that by the end of April 1918 the Waltair subdivision had scraped a quantity which was almost equal to a normal season's output and was 50 per cent in excess of the normal scrapings for the period. Further south, heavy rain in February neutralised the efforts made to begin manufacture early and the unseasonable rains in May at one time threatened to bring the year's working to a premature close and did indeed have a very serious effect on the outturn of the Ennore factories which produced only 1,645,028 maunds against a normal outturn of 20 lakhs. But the long spell of dry weather that followed, the bonuses offered for salt scraped after certain dates, the availability of labour that would ordinarily have been employed on agricultural operations, and the high prices which salt was fetching resulted in manufacture being carried on long after the usual date of closure. In the Waltair subdivision a bonus of 50 per cent of the kudivaram was offered for salt scraped after the 31st of May and a similar concession was granted to the licensees of the Ennore factories for salt scraped after the 7th July. The quantity of salt which earned bonuses was 1,135,939 maunds and the amount spent in this way was Rs. 33,032. The result was that by the middle of August the record outturn of previous years had been passed and when manufacture finally closed, the total for the year was 30½ lakhs or 23 per cent in excess of the record figure of 1912. It is significant alike of the keenness of the licensees and the energy of the officers of the department that 838,933 maunds were scraped in 1918 from areas of which the first sod had not been turned in the 1917 season.

10. The failure of the rains in 1918 made it possible for an exceptionally early start to be made in 1919 in certain districts and bonuses were again offered for salt scraped before the end of March.

In 22 out of 51 centres, the date of commencement of manufacture was from a fortnight to a month in advance of the usual date and on 31st March 1919 the stock on hand including unstored salt was 8,337,525 (4,422,082) maunds or nearly double the previous year's figure and enough to meet the needs of the Presidency for ten months. The stock, however, was not evenly distributed. In some parts of the Presidency, it was far in excess of the demand, in others it was still inadequate. But everywhere there was a big drop in factory prices and in the Negapatam and Tinnevelly subdivisions, it was found possible to revert to unrestricted sales of Government salt at a fixed price. The highest price recorded in March 1919 was As. 15-6 as compared with Rs. 1-4-0 in April 1918 and the average price was As. 6 as against As. 8 at the beginning of the year.

11. The general position at the end of the year still presented difficulties, but difficulties of a very different order from those with which the department was faced in the early part of 1918. The 1919 season promises to be as successful as the last, for, even if it does not continue so long, manufacture has not been retarded by unusual rains and the area under cultivation is considerably greater. In a good season, the output is now likely to be 50 lakhs (or about 40 per cent) in excess of the demand of the Presidency and of those areas which are usually dependent on

Madras for salt, while even in the worst years manufacture is likely to keep pace with sales. The department is thus threatened with the possibility of over-stocking on a very considerable scale. Up to a certain point abundance of stocks is a thing to be desired. Already its effect in reducing prices has been marked and there is no likelihood of any return to the excessive profits which were made by the manufacturers in 1917–18. It will also enable Government to lay by a much increased reserve, but while the building up of a reserve will for the moment reduce the amount available for sale, it will not permanently affect the problem of over-production, and if the output of the factories is going to be 40 per cent in excess of the local demand, it is obviously essential that new markets should be found for the salt, otherwise many of the local factories will have to be closed. It may also be noted in this connexion that the Bombay Presidency is increasing their output by over 30 lakhs of maunds. The largest new markets available are Bengal and Burma, but there are several difficulties to be overcome before these markets can be captured. The chief difficulties are connected with freight and the sort of salt manufactured. In the last report (vide paragraph 18) reference was made to the work of Drs. Sudborough and Watson of the Indian Institute of Science at Bangalore. During the year under report, they visited Tuticorin and devised what they considered would be the most suitable lay out of a factory for making pure salt, and an area of 17 acres has been laid out there on the lines proposed. Doctor Watson also attended the conference held of the chief licensees of the new extensions and some of the officers of the department in September 1918 when the question of improving the grade of salt manufactured in the Presidency was discussed. Certain broad principles were then laid down as essentials of good salt manufacture, and it is worthy of note that salt containing over 97 per cent of sodium chloride and absolutely white is being manufactured this year at places as wide apart as Surla, Pundi, Krishnapatnam, Ennore, Manambadi and Tuticorin. The conference also recommended that an expert in salt manufacture should be obtained by Government from France or Italy and measures have been taken to obtain one.

There are however certain directions in which steps may be taken immediately, viz., in taking greater powers to control salt manufacture by the licensees (monopoly and excise); in obtaining up-to-date machinery for crushing with, and in taking up the question of freight rates.

12. As stated by the Board in paragraph 17 of last year's report, the essentials of proper salt manufacture are well enough known. But the licences granted to the salt manufacturers do not (except in the case of the recent modified excise licences) give the factory officers sufficient powers to insist on these essentials being carried out. The terms of these licences, however, enable Government to replace them by new licences, and the Board has addressed Government on this subject separately.

With regard to crushing, the Port Said and Aden crushed salt which is so popular in Bengal, is no better than could be turned out here; and the Board has taken steps to get into communication with Swiss and American manufacturers of mills designed to crush solar salt. As reported in paragraph 18 of the Administration Report last year, packet salt was manufactured departmentally with excellent results, but on so small a scale as to be worthless commercially. Nor can any advance be expected till the proper machinery is ascertained and installed.

As regards the third point, that of freight, it still remains doubtful if Madras salt can compete with foreign salt in Bengal, unless a special low railway freight is obtained, or an import duty is imposed on foreign salt. Thus the freight by sea from Liverpool, Spain, Port Said and Aden varies from Rs. 5 to Rs. 20 per ton, and is said to be usually under Rs. 10. Salt is even said to come sometimes as ballast for nothing. These rates may be compared with the following rates :—

	RS.	A.	P.
Madras to Calcutta by rail, per ton	14	12	0
Do. do. sea „	Rs. 8 to Rs. 14.		
Do. Rangoon by sea „	13	5	4
Tuticorin to Calcutta by rail „	25	8	4
Do. do. by sea „	33	5	4
Do. Rangoon „ „	33	5	4

The question of transport charges is thus one of supreme importance, and the Board is addressing Government separately on the subject.

13. In paragraph 18 of last year's Administration Report it was hoped that the introduction of a large body of substantial licensees into the salt business would be a means of assisting in getting the Calcutta trade, but so far these licensees have been contented with the local trade offering, and the fall in prices in Bengal makes it very doubtful if they will be able to compete with foreign salt in Bengal without further assistance as noted above. The Chemical Industries Company at Surla is probably the only concern which, owing to its geographical position and the very large scale upon which it is working, will be able to compete successfully.

Experiments.

14. In the season of 1918 no experiments of any great interest were conducted as all other considerations were subordinated to the paramount one of securing as much salt as possible, but orders were issued arranging for numerous experiments during the current season, with the object of ascertaining what methods and processes of manufacture and storage are most conducive to the maximum production of a pure and clean salt. Next year's report will afford a more appropriate opportunity for discussing these experiments. The Board, however, does not expect very definite results since no exact method of recording experiments has ever yet been laid down, and the result is that there are serious lacunæ in all the reports of experiments made. This matter, which is of very great importance, is now being specially studied.

15. Mr. C. E. Berry continued during the year under review the work on which he was engaged at Adirāmpatnam and extended his activities by taking over for the 1919 season another area of $42\frac{1}{2}$ acres adjoining his original extension. He produced 112 maunds of magnesium sulphate and 148 maunds of calcium sulphate. Experiments in the manufacture of magnesite tiles were conducted at Tuticorin, but the tiles have not been in use sufficiently long for their utility to be properly estimated. Mr. Schomburg at Covelong also experimented in improved methods of cultivation. He floored some of his crystallizers with Cuddapah slabs and succeeded in producing from these a salt which contained no less than 98·78 per cent of sodium chloride. He is carrying on his experiments on a more extensive scale during the current season.

General results of analysis.

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

Class of factory.	Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.
Demonstration factories	93·8	3·3	0·9	1·3
Monopoly factories	92·3	2·9	1·1	2·9
Excise and Modified Excise factories.	92·5	3·3	1·1	2·3

The salt at 32 centres was below the Presidency average and some of that produced in Surla, Polavaram, Mogalturru, Manginapudi, Nizampatam, Chinnaganjām, Cuddalore, Tranquebar 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 539.

The results are inferior to those of 1917 and this may be attributed to the fact that quality was sacrificed to quantity and that the rules relating to the washing of scraped salt were held in abeyance.

Stocks and issues.

17. The total quantity of stored salt on hand at the commencement of the year amounted to 3,744,281 maunds or sufficient for the normal consumption of 4·3 months. Of this amount 1,452,072 maunds belonged to Government and 2,292,209 maunds to the excise and modified excise licensees. The total quantity manufactured amounted to 16,620,434 maunds of which 6,100,616 maunds belonged to Government and 10,519,818 maunds to the excise and modified excise licensees. The issues amounted to 4,286,714 maunds of Government and 7,924,090 maunds of excise salt or 12,210,804 maunds in all, leaving a closing balance of 7,683,252 maunds sufficient for 8·8 months' normal consumption. The average annual issues in the five years before the war were 10,717,338 maunds. The increase is due mainly to larger issues to Travancore, Cochin and Ceylon and to the districts which normally get their supply from Bombay.

Retail prices.

18. At the beginning of the year retail prices ruled high almost throughout the Presidency but particularly so in the inland districts, where the scarcity of railway freight and the shortage of the supply of Bombay salt to which these districts were accustomed at one time threatened a salt famine. The average prices in headquarter stations during the year varied from As. 1–4 to As. 2–10 a measure (120 tolas), the districts in which it was 2 annas or more being Kurnool (As. 2–6), Bellary (As. 2–7), Anantapur (As. 2–1), Salem (As. 2–6,) Coimbatore (As. 2–0), The Nilgiris (As. 2–10), Malabar (As. 2–1) and South Kanara (As. 2–0) and the highest recorded prices were Anantapur (As. 4–6), Cuddapah (As. 4–0), Bellary and South Kanara (As. 3–9) and Coimbatore and The Nilgiris (As. 3–6). But in many of the headquarter towns, the retail price was controlled, so that these figures scarcely give an adequate idea of the situation, and by the end of the period for which the average was taken conditions had greatly improved partly as a result of the measures of control taken and partly in consequence of the improved stocks of salt.

Measures of control.

19. The issue of salt at fixed rates to municipalities was continued throughout the year and the concession was extended to certain unions and co-operative societies. Thirty-four municipalities, nine unions and nine co-operative societies took advantage of the concession and the total quantity of salt sold in this way during the year was 81,360 maunds. The issue price was Rs. 3–12–0 including duty, but this had to be temporarily raised from December to April to Rs. 3–14–0, owing to the increase in the price of gunnies. The system of direct issue to retail dealers in the Madras City was also continued, the issue price being reduced from Rs. 3–11–6 to Rs. 3–5–6 per bag in April 1919 and 168,658 maunds were sold in this way for local consumption in Madras.

20. These measures had however only a limited applicability ; the general population outside the large towns obtained little or no benefit from them and the prices obtaining in the districts generally were probably much higher than those recorded. At the beginning of the year, two Government depots were working at Erode and Guntakal where salt was put up to auction on market days. As prices rose, additional depots were opened at Vayalpad and Katpadi and at the conference which was held at the end of September, when prices were at their highest, a scheme for distribution and control of sale of salt throughout all the southern districts was put forward and accepted. The broad outlines of this scheme were that Government should buy excise salt on tender and sell it at Government depots to be established in 23 suitable centres for distribution. From these it was to be sold at a fixed price to licensed wholesale dealers, who in turn were to sell to licensed retail dealers. The wholesale and retail prices were to be fixed for each area so as to leave a reasonable margin of profit. The scheme was approved by Government and the necessary rules under the Defence of India Act were notified in January. But by that time the war was over, Bombay salt was again finding its way in considerable quantities into its usual markets, the new manufacturing season was beginning well, prices were generally showing a downward tendency and the demand on the existing depots was falling off. The scheme was therefore never actually put into force. Three new depots were opened at Salem, Madura and Dindigul where prices were unnecessarily high and these had an immediate effect. At the close of the year retail prices had fallen to As. 1–10 in Bellary and Kurnool, As. 2–0 in Cuddapah, Chittoor and Salem, As. 1–9 in Coimbatore and As. 1–6 in Malabar and South Kanara. The total quantity of salt sold from the inland depots during the year was 217,292 maunds of which 156,580 maunds were issued from the Erode depot alone.

Duty-free issues and wastages.

21. The quantities of duty-free salt supplied to the French Government and for use in manufactures amounted to 69,110 (70,874) maunds and 12,378 (11,204) maunds respectively. The damage caused by rain was estimated at 25,504 (34,847) maunds. There was no rejection of bad salt either before or after storage.

The quantities written off during the year as wastage amounted to 521,426 (615,594) maunds. The general proportion of wastage to the stored contents of heaps sold was 4·1 (5·2). Excesses amounting to 523 maunds were discovered in 44 heaps.

Co-operative societies.

22. The work of the Salt Loaders' Co-operative Society at the Madras Depot was confined to operations in connexion with sales, and was much more satisfactory than in the previous year when they attempted both sales and storage.

The branch of the Madura-Ramnad Co-operative Society continued to work at the Manakkudi factory. On the recommendation of the Registrar of Co-operative Societies, salt was sold to nine co-operative societies on the terms on which it was supplied to municipalities and the quantity so sold was 2,506 maunds. The contract for the supply of sandals for the Salt, Abkari and Customs establishment was given to the Tiruvannāmalai Taluk Co-operative Union, Ltd., with very satisfactory results. Great interest was taken in the co-operative movement by the Honorary Superintendent of Fisheries and under his guidance societies of fishermen were formed and new fish-curing yards sanctioned or proposed for them at Thalayi, Kasaragod, Kaypamangalam, Kizhur, Madapalli, Kurichi-Kadapuram, Aila and Tannirbavi.

Profit and loss on manufacture for Government.

23. Appendix J shows the profit and loss on manufacture of salt at the several Government factories. No factory worked at a loss, but several small areas of land which were worked amani by the department with the object of increasing the supply of salt were not financially successful. This was to be expected in view of the fact that such lands were mostly poor, and only exceptional circumstances justified their cultivation. The cost price at the Government factories increased generally owing to the increase in the rate of kudivaram for the 1918 season and the grant of special bonuses, and was over 3 annas per maund at Ganjām, Calingapatam, Padarthi, Madras Depot, the Model Saltern, Manambadi, Kadaikadu and Adirāmpatnam.

Storage.

24. The work of storage of heaps by superior officers received due attention at most factories during the year. Exceptions were Ganjām, Nizampatam, Pākala, Vēdāranniyam, Adirampatnam, Tambikka-nallavankottai, Karapad extensions I, II and III and Sevandakulam Modified Excise extensions I and II, and the officers responsible are being dealt with. The practice of test-weighment by re-storage of heaps not outturned within three months was abolished as a wasteful and expensive process and the ordinary test-weighment rules were held in abeyance in certain factories where the practice of storing in bags for immediate removal made it impossible to clear stored heaps within the period allowed. Elsewhere except at Kanuparti, Chinnaganjām, Vēdāranniyam and Adirāmpatnam, the test-weighment rules received proper attention.

25. The practice of storing in bags proved very popular in almost all the places where it was tried. One million one hundred and seventy-two thousand and seventy-four maunds were stored and sold in this way. At the conference held in September 1918 it was decided to experiment in storage of salt in sheds, and for the 1919 season, storage sheds have been constructed at Pandraka, the Madras Depot and Tuticorin. It is hoped that salt so stored will keep much cleaner than salt stored in the ordinary way, and that this method will also prove more economical.

26. An experiment was also made at the Madras Depot of storing salt in heaps on weighment of 15 per cent only of the salt. That is to say, for every 15 basket loads of salt weighed, 85 basket loads were added to the heap without weighment. Six heaps were stored in this way and outturned after 5 to 28 days. The total wastage was 634 maunds or 2·94 per cent and compares favourably with the wastage of salt stored in two heaps in the ordinary way and outturned after similar periods (3·58 per cent). Orders were issued that 50 per cent of the salt stored in heaps at the Madras Depot and at Vayalur during the 1919 season should be stored in this way.

27. The question of installing a system of mechanical storage at the Madras Depot has been further examined and has since been referred to the Chief Engineer, Public Works Department, for advice. The work is essentially one for engineers, and for amateurs to take it in hand would be to court failure. In any case it is probable that the present high price of materials will make it advisable to postpone any scheme which may be approved.

28. The contractor for the supply of boats for the transport of salt from the Ennore factories to the Madras Depot was, partly owing to the difficulty in securing boats and partly owing to the want of water in the canal, unable to complete the transport and 207,746 maunds of salt were stored locally at Ennore. Of this quantity 100,316 maunds had been transported up to the end of March 1919 and the rest is being transported to the depot during the current transport season, a small quantity of 16,800 maunds having been sold locally. It is worth placing on record that the local sales immediately introduced outside competition for the salt boats and set up the rates against the contractor.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

Distribution.

29. Of the total quantity of 12,198,161 (11, 240, 328) maunds issued from salt factories during the year 76,550 (73,444) were issued for export by sea, 69,110 (70,874) to the French Government, 445,042 (92,536) and 306,954 (174,874) maunds to the Travancore and Cochin Darbars respectively and 236,555 (245,276) maunds to fish-curing yards, leaving 11,063,950 (10,583,324) 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 1,372,647 (1,270,347) maunds imported by sea from Bombay into the West Coast districts and 306,572 (307,030) maunds imported from Bombay and Goa by rail. The imports from these areas into Mysore by rail were 638,638 (553,154) maunds. Thus the total quantity of salt issued for the use of the Madras Presidency, and from Madras factories for consumption outside Madras Presidency, amounted to 13,381,807 (12,713,855) maunds.

30. Appendix G shows the salt traffic on railways in the Madras Presidency so far as can be ascertained from factory declarations corrected by railway and Sea Customs returns. The issues to Orissa decreased from 1,299,540 to 1,063,854 maunds and those to Bengal from 608,607 to 196,607 maunds owing to the increase of imports of foreign salt into Calcutta. The issues to the Central Provinces and the Nizam's Dominions increased from 68,173 and 141,200 to 96,797 and 281,666 maunds respectively. The imports by sea into South Kanara and Malabar and by rail into the Madras Presidency and Mysore showed a tendency to revive as a result of the increased stocks in Bombay.

Consumption per head.

31. The estimated consumption per head including the Native States within the borders, Mysore and Coorg, works out to 20·49 lb. per head against 18·02 lb. in 1917-18 and 20 lb. in 1916-17. The cause of this increase probably lies in the fact that for the purposes of calculation the census figures of 1911 are used and these can no longer be regarded as approximately accurate. The figure remains as usual far higher than the average for the whole of India, which is between 12 and 13 lb. The consumption of Pudukkōttai worked out in the usual way amounted to 14·66 lb. per head as against 14·46 lb. and 13·17 lb. in 1917-18 and 1916-17 respectively.

CHAPTER V.—REVENUE AND EXPENDITURE.

Revenue Results—Receipts.

32. The total salt revenue amounted to Rs. 1,77,72,899 (1,61,98,441). This increase was due to the increased demand for Madras salt, to the increased stocks sold by Government and to the high prices obtained in the sales at auction. Out of this total, the duty comes to Rs. 1,47,93,036.

33. Of the total receipts Rs. 51,61,972 represented the duty and cost price realised in cash, Rs. 1,22,70,356, the duty on salt issued on credit and the balance Rs. 3,40,571, customs duty, cess, fines and receipts on account of inland depots other than cost price of salt. The percentage of the issues of salt under the credit system was 81·8 (87·32). The value of War Loan bonds deposited in the Board's Office alone for the issue of salt on credit increased from Rs. 6,63,000 to Rs. 11,40,825.

34. 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. 1,77,21,766.

Charges.

35. The total charges of the department amounted to Rs. 46,76,180 (36,46,363) of which Rs. 31,55,594 (27,05,196) represent the recurring charges for establishments, supplies, services and contingencies and Rs. 15,20,586 (9,41,167) 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 an increase in expenditure of Rs. 4,50,000 of which Rs. 50,000 represented the cost of additional temporary establishments entertained during the year for the supervision and guarding of the several newly opened extensions and factories. There was an increase of Rs. 1,20,000 under permanent establishments due to the revision of the scale of pay to the subordinate establishments with effect from 1st April 1918. The grant of war allowances was

responsible for about Rs. 2,00,000 of the increase and there was a further increase of Rs. 1,40,000 under works for general and revenue purposes due to the opening of new extensions; while there was a decrease of about Rs. 70,000 under grain compensation allowance as the allowance was withdrawn when the revised scale of pay was given effect to. The amounts spent on excise licensees' works and salt purchase and freight were Rs. 30,337 (29,251) and Rs. 14,90,249 (9,11,916) respectively. The details of the latter are given in Appendix I. The increase of Rs. 2,00,000 under 'Purchase of salt (manufacturer's share)' is due to the fact that 5,909,975 maunds were purchased by Government as against 4,265,667 maunds in the previous year. The cost price was Rs. 6,96,873 or an average of As. 1-11 (As. 1-10) a maund. The expenditure on works for manufacture and storage of salt amounted to Rs. 2,53,867 (Rs. 1,70,251) of which Rs. 1,22,471 were spent on the extensions opened during the year and in the year previous:—Badjanapara and Bhavanapadu extensions of the Naupada factory and the Raja's extension at Pundi Rs. 33,916; Surla extension, 1918, Rs. 13,222; Penuguduru extension IV Rs 26,379; Turputallu extension, Rs. 9929; Kanuparti extension, Rs. 5,000; Pakala extension Rs. 6,784; Krishnapatam extension III Rs. 3,597; Kattupalle extension Rs. 10,000; and Adirampatnam extension Rs. 13,644. The amount spent on Penuguduru extension IV has been recovered from the syndicate to whom it has since been leased and the amount spent on Kanuparti extension is recoverable from the lessee. The high increase under 'Miscellaneous' expenditure was due to the inclusion under this head of the expenses incurred on account of the opening of inland depots for the sale of Government salt and that under 'Conveying and storing salt' and 'Charges for conveying salt to French Settlements and fish-curing yards' was necessitated by the rise in the price of materials and the increased rate of freight.

Dividing the expenditure of Rs. 31,55,594 on establishments, allowance, supplies, services and contingencies in the usual proportion of two-thirds to excise and one-third to salt the salt share comes to Rs. 10,51,865 or nearly 6 per cent of the realizations.

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

Offences.

36. Appendix K shows the number of cases detected and the manner of their disposal. As in the previous year, the increase in the price of salt and the difficulties of distribution led to an increase of crime which was particularly noticeable in the Nizampatam, Tada, Markkanam, Cuddalore, Kayalpatnam, Mangalore, Kasaragod and Cannanore Circles. In the West Coast Circles the offences were chiefly cases of possession of contraband salt earth; and in the Tada and Kayalpatnam Circles of the collection of natural salt from the salt swamps. A large number of cases of possession of salt manufactured from salt earth by boiling were detected on a single day in the Nizampatam Circle.

37. Including undetected cases and scrapings the total number of offences was 364 against 209 in 1917-18. The offenders were traced in 289 cases of which 231 were sent up for trial, 220 of them resulting in conviction. Of the cases traced, 227 related to possession of illicit salt or salt earth or manufacture of salt by illicit means. The remaining 62 related to minor offences. The quantity of contraband salt or salt earth involved amounted to 87 maunds. The average duration of inquiries into cases held by Inspectors and Assistant Inspectors was 5·64 (5·93) days. Only one case was acquitted by the magistracy during the year and no cases of illegal arrests or assaults on officers were reported. The amount sanctioned in the shape of rewards was Rs. 782-8-0 (725).

During the year under review ten cases involving ten persons were reported in the Pudukkōttai State.

CHAPTER VII.—MISCELLANEOUS.

Fish-curing yards. Administrative Changes.

38. Reference was made in the last report (paragraph 41) to the adoption of a fixed rate of 10 annas a maund for salt sold to all the fish-curing yards. This was brought into force with effect from 1st January 1918. For many years the rate in South Kanara

had stood at As. 6-8 on account of the low rate in force in North Kanara and it was only with some hesitation that the proposal to raise the rate to 10 annas was accepted. But from the Bombay salt administration report for 1917-18 recently received it appears that the issue price had already been raised to 15 annas in that Presidency. It was stated in last year's report that the rate of 10 annas more than covered the cost of making the salt and delivering it at the yards, but did not cover all the establishment charges, etc. As these charges are essential factors in the costs involved in arranging for cheap supplies of salt to the fish-curing yards without undue danger to the Government revenue, they should not of course be excluded. Further the stocks at the Madras depot have been so low and the shortage of railway freight has been so serious that during the past two seasons all the yards on the West Coast have been supplied by sea from Tuticorin. The average cost per maund of transport alone was As. 6-8 in 1917-18 and As. 11-3 in 1918-19. The actual financial results are shown in paragraph 46 below, and it will be seen that on the average of the past five years this price has involved a loss of Rs. 17,000 a year. The Board is addressing Government separately on the advisability of increasing the price.

39. Reference was also made in the last report (paragraph 41) to the transfer of fish-curing yards to the Fisheries department. As a first step Government sanctioned in G.O. No. 752, Financial (Separate Revenue), dated 10th September 1917, the appointment for a period of two years of an Inspector to work under the Honorary Superintendent of Fisheries and he started on his duties on the 22nd March 1918. These were generally to supervise the yards transferred to the Fisheries department and to carry out all instructions in the matter of improved methods of curing and drying fish. The Honorary Superintendent of Fisheries selected six West Coast yards for transfer to the control of the Fisheries department, the yards chosen being Malpe Nos. I and II, Mangalore, Cannanore, Calicut North and Tanur North. The Fisheries department will be entirely responsible for the supervision and control of the yards and the establishment attached to them while all expenses incurred will be debited and the receipts credited as before to the Salt department. Proposals have also been approved for the opening of new yards on co-operative lines under the auspices of the Honorary Superintendent at Thalayi, Kasaragod, Kaypamangalam, Madapalli, Kizhur and Kurichi—Kadapuram.

40. The Fisheries department has not yet found itself in a position to take over control of the salt factory channels. In the meantime arrangements have been made to lease out departmentally the right of fishing in salt factories channels and to credit the revenue derived to Provincial revenues—Fishery receipts.

41. 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, and one private yard (Malpe No. II) where salt was issued under supervision free of duty worked during the year. Five yards worked at night as against seven in the previous year. No applications for the issue of salt for use at sea were received.

42. Transactions by the Colombo method of cure fell off very greatly during the year, owing to the fact that very few Colombo curers came over to Malpe on account of the scarcity of casks and transport difficulties. There was a proportionate increase in the amount of transactions by the Ratnagiri method.

43. One hundred maunds of salt were issued from the Gangelly fish-curing yard of the Udipi circle on payment of duty and cost price for local consumption owing to the scarcity of Bombay salt during the month of October 1918.

Season and issues.

44. The season was not so favourable for fishing as the previous one; 1,495,118 (1,540,496) maunds of fish were brought for curing for which 236,555 (245,276) maunds of salt were issued; 851,383 (856,064) maunds of cured fish were issued from the yards—11,131 (11,204) maunds imported; 245,061 (285,084) maunds exported mainly to Ceylon; and 617,453 (582,184) maunds were left for local consumption. The average price of a pound of fish rose from As. 1-11·7 to As. 2-2·5.

Issues per maund.

45. The quantity of salt issued per maund of fish cured increased on the East Coast from 10·99 to 11·58 lb. and decreased on the West Coast from 13·67 to 13·45 lb. The differences are due to variations in the 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, transport of salt to the yards and contingencies, amounted to Rs. 2,46,212

(1,88,735). The increase is chiefly due to high charges for transport of salt by sea from Tuticorin, and the appointment of a special Fish-curing Inspector. The receipts at the yards amounted to Rs. 1,47,846 (1,42,954). The loss on the year's working amounts to Rs. 98,366. The following table shows the charges and receipts for the last five years and the financial results of the working of the yards :—

Year.	Cost of salt.	Works.	Establishment.	Transport.	Contingencies.	Total charges.	Receipts.	Net loss.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1914-15	23,712	8,189	39,147	39,573	12,117	1,22,738	89,619	33,119
1915-16	27,046	6,449	38,227	30,676	13,618	1,16,016	85,814	30,202
1916-17	39,890	8,352	39,321	45,468	16,928	1,49,959	1,20,590	29,369
1917-18	48,700	7,617	39,902	68,995	23,521	1,88,735	1,42,954	45,781
1918-19	38,732	7,112	51,378	1,24,672	24,318	2,46,212	1,47,846	98,366
					Average..	1,64,732	1,17,365	47,367

		RS.	RS.
Balance to credit of Government on 1st April 1917 from the beginning of fish-curing operations			26,681
	Loss in 1917-18 ..	45,781	
	,, 1918-19 ..	98,366	
			1,44,147
Balance to debit of Government on 31st March 1919			1,17,466

It will appear therefrom that the industry is being subsidized to an extent of Rs. 47,000 a year. An addition of As. 4 to the issue price per maund would balance the accounts, and still leave the issue price below that adopted in the Bombay Presidency.

Saltpetre.

47. The number of factories for the manufacture of crude saltpetre was 956 (1,038) and the number of refineries 30 (27). Nine thousand three hundred and thirty-three (7,455) maunds of refined saltpetre were produced. The refineries were nearly all in the Trichinopoly subdivision as usual.

Inventory of valuable stock.

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

Amenities.

49. Various measures were taken during the year to improve the sanitary and social conditions of life at the factories. Fifty semi-rotary pumps were obtained from the Sanitary Engineer and distributed amongst the principal factories with the object of keeping the water-supply as pure as possible and a grant of Rs. 1,600 was sanctioned towards the cost of extending the Tuticorin water-supply to the factory lines and quarters. In G.O. No. 100, Financial (Separate Revenue), dated 1st March 1918, Government sanctioned a proposal that the department should establish schools for the children of the staff at factories where no schools existed and by subsidies improve the status of schools already existing. Three schools at Penuguduru, Mogalturru and Iskapalle have been subsidized at an annual cost of Rs. 287, one new school has been opened at Nizampatam at a cost of Rs. 226 and proposals to open schools at more factories are under consideration.

Three hundred and ninety-one square feet of Government land have been handed over to the establishment of the Kayalpatnam factory for use as a club and recreation ground and proposals have been submitted to Government for the construction of a coolies' club and canteen at the Madras depot.

Conduct of officers.

50. With very few exceptions all officers worked well and the following may be specially commended:—Mr. Rolland, Acting Deputy Commissioner and Rao Bahadur M. Venkatarama Ayyar, Assistant Commissioner, Khan Sahib Muhammud Sadukh Ali at Naupada, and M.R.Ry. S. Muthuswami Ayyar at Ennore.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE),
MADRAS, *26th August* 1919.

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

(True copy)

J. W. BORRBANK,
Assistant Secretary.

APPENDIX A.

Statement showing the sanctioned strength of the establishments as it stood on 31st March 1919.

	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 establishment (b).	Subordinate Distillery establishments.			Saltpetre amins—Petty officers.	Abkari establishments in Collectorates and Taluk offices.		Total strength.	Cost per annum.
			Permanent.			Temporary.			Permanent.			Temporary (a).			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 ..	155	135	84	97	803	1	28	90	169	324	1,353	5	62	1,216	161	69	3,493	4	13	161	281	4	7	34	51	252	66	9,183	18,83,170
Sanctioned during the year	2	..	1	..	..	..	9	41	..	..	..	4	28	216	3	..	36	..	..	8	..	..	..	..	..	2	..	349	(c) 2,51,831
Abolished during the year	2	2	..	2	..	..	..	4	2	..	..	1	19	43	1	36	434	2	1	..	6	..	..	..	..	..	..	585	74,901
Strength at the end of the year	(d) 155	133	(e) 85	95	803	1	37	127	167	324	1,353	8	71	1,389	163	33	3,055	2	12	169	275	4	7	34	51	254	66	8,952	20,65,100

(a) Includes non-continuous service men employed as line guards during the manufacturing season.
(b) Inclusive of the temporary men also employed on those duties.
(c) Includes a sum of Rs. 1,90,424 due to the revision of pay of the subordinate establishment given effect to from 1st April 1918.
(d) Exclusive of the establishments sanctioned for Income-tax department of the Board's office.
(e) Includes two probationary Inspectors not employed during the year.

APPENDIX B.

Statement of stocks and issues of salt in the Presidency of Madras in 1918-19.

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.							
	Govern-ment.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weigh-ment.	Miscel-laneous.	Total.	Received from licensees.	Gain by weigh-ment.	Miscel-laneous.	Total.	Grand total, Govern-ment and Excise.	Govern-ment.	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	492,920	339,145	832,065	1,243,253	..	32	..	1,243,285	1,588,696	..	1,452	1,590,148	2,833,433	1,736,205	1,929,293	3,665,498
Cocanada	11,288	80,859	92,147	342,739	208	2	40	342,989	675,164	..	58	675,222	1,018,211	354,277	756,081	1,110,358
Masulipatam ..	98	15,844	15,942	52,412	..	..	..	52,412	338,234	..	120	338,354	390,766	52,510	354,198	406,708
Nellore	90,765	149,353	240,118	1,109,265	..	221	..	1,109,486	1,525,421	172	144	1,525,737	2,635,223	1,200,771	1,674,570	2,875,341
Chingleput ..	473,310	294,957	768,267	1,645,028	390	91	400	1,645,909	856,547	58	452	857,057	2,502,966	2,119,219	1,152,014	3,271,233
Cuddalore	37,897	124,603	162,500	160,820	..	..	..	160,820	571,405	6	36	571,447	732,267	214,475	680,292	894,767
Negapatam ..	189,347	120,882	310,229	905,428	..	300	156	905,884	1,456,717	78	284	1,457,079	2,362,963	1,095,231	1,577,961	2,673,192
Tinnevelly ..	189,425	1,252,711	1,442,136	628,926	..	2	..	628,928	3,513,805	196	106	3,514,107	4,143,035	811,408	4,773,763	5,585,171
Government depots in inland districts.	12,474	..	12,474	..	240,800	..	..	240,800	..	..	..	..	240,800	253,274	..	253,274
Total of the East Coast	1,497,524	2,378,354	3,875,878	6,087,871	241,398	648	596	6,330,513	10,525,989	510	2,652	10,529,151	16,859,664	7,837,370	12,898,172	20,735,542
Malabar—Total of the West Coast..	67,920	..	67,990	..	193,920	76	2,092	196,088	..	..	..	..	196,088	264,078	..	264,078
Total of the Presidency	1,565,514	2,378,354	3,943,868	6,087,871	435,318	724	2,688	6,526,601	10,525,989	510	2,652	10,529,151	17,055,752	8,101,448	12,898,172	20,999,620
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,677,020	..	..	1,677,020
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,199	..	..	2,199
Grand total ..	1,565,514	2,378,354	3,943,868	6,087,871	435,318	724	2,688	6,526,601	10,525,989	510	2,652	10,529,151	18,734,971	8,101,448	12,898,172	22,678,839

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APPENDIX B—*cont.*

Statement of stocks and issues of salt in the Presidency of Madras in 1918-19—*cont.*

Subdivision—*cont.*	Expended during the year.													Balance in hand including wastage to be written off.		
	Government.							Excise.								
	Home and inland consump-tion.	Fish-curing.	Sold to French Govern-ment.	Sent to other sub-divisions.	Miscel-laneous.	Wastage written off.	Total.	Home and inland consump-tion.	Export by sea.	Miscel-laneous.	Wastage written off.	Total.	Total expended, Govern-ment and excise.	Govern-ment.	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	1,255,072	11,786	..	208	..	64,952	1,332,018	1,235,404	..	..	47,287	1,282,691	2,614,709	404,187	646,602	1,050,789
Cocanada	190,372	10,869	1,080	..	..	5,150	207,471	478,157	..	..	23,752	501,909	709,380	146,806	254,172	400,978
Masulipatam ..	29,492	469	..	..	..	1,252	31,213	199,728	..	3	8,417	208,148	239,361	21,297	146,050	167,347
Nellore	766,030	4,619	..	..	..	23,018	793,697	951,941	..	..	33,463	985,404	1,779,101	407,074	689,166	1,096,240
Chingleput ..	1,041,819	4,942	..	22,492	11,314	133,150	1,213,717	691,256	..	10	42,179	733,445	1,947,162	905,502	418,569	1,324,071
Cuddalore ..	34,746	958	64,360	390	..	12,898	113,352	487,258	..	250	21,301	508,809	622,161	101,123	171,483	272,606
Negapatam ..	325,944	4,848	..	220,700	..	15,367	567,859	847,443	..	2	20,060	867,505	1,435,364	527,372	710,456	1,237,828
Tinnevelly ..	106,774	10,801	..	179,146	..	6,960	303,681	2,204,092	828,546	..	61,564	3,094,202	3,397,883	507,727	1,679,561	2,187,288
Government depots in inland districts.	217,292	..	..	5,108	..	..	222,400	..	..	..	..	..	222,400	30,874	..	30,874
Total of the East Coast ..	3,968,571	49,292	65,440	428,044	11,314	262,747	4,785,408	7,095,279	828,546	265	258,023	8,182,113	12,967,521	3,051,962	4,716,059	7,768,021
Malabar—Total of the West Coast.	100	187,263	3,670	..	1,064	656	192,753	..	..	..	..	..	192,753	71,325	..	71,325
Total of the Presidency ..	3,968,671	236,555	69,110	428,044	12,378	263,403	4,978,161	7,095,279	828,546	265	258,023	8,182,113	13,160,274	3,123,287	4,716,059	7,839,346
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,677,020	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	2,199	..	..	..
Grand total ..	3,968,671	236,555	69,110	428,044	12,378	263,403	4,978,161	7,095,279	828,546	265	258,023	8,182,113	14,839,493	3,123,287	4,716,059	7,839,346

Enclosure to Appendix B.

Stocks and issues of salt of all kinds excluding wastages for the five years ending 1918–19.

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.
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
1918-1919	1,452,072	2,292,209	..	3,744,281	6,100,616	10,519,818	1,679,219	18,299,653	7,552,688	12,812,027	1,679,219	22,043,934

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.
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	640,308	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
1918-1919	12,743,169	236,555	12,643	69,110	528,546	13,890,023	3,062,636	4,620,616	..	7,683,252

10 C

APPENDIX C

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1918–19.

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	19	..	19	..	..	19
Madras ..	Madras	..	(c) 4	4	..	..	4
Malabar ..	Baindur (South Kanara district).	6,332	..	6,332	25	·39	6,307
	Coondapoor (do.)	35,907	..	35,907	616	1·71	35,291
	Hangarkotta (do.)	21,786	..	21,786	385	1·76	21,401
	Malpe (do.)	57,373	..	57,373	1,061	1·84	56,312
	Mulki (do.)	12,384	..	12,384	166	1·34	12,218
	Mangalore (do.)	270,449	..	270,449	3,615	1·33	266,834
	Cannanore (Malabar district) ..	124,531	..	124,531	805	·64	123,726
	Tellicherry (do.) ..	104,740	..	104,740	3,251	2·14	101,489
	Badagara (do.) ..	66,871	..	66,871	1,885	2·81	64,986
	Quilandi (do.) ..	13,800	..	13,800	315	2·28	13,485
	Calicut (do.) ..	338,571	..	338,571	15,902	4·69	322,669
	Azhikal (do.) ..	3,796	..	3,796	2,369	62·40	1,427
	Ponnani (do.) ..	302,216	..	302,216	3,592	1·18	293,624
	Cochin (do.) ..	49,125	..	49,125	3,469	7·06	45,656
	Total ..	1,407,881	..	1,407,881	37,456	2·66	1,370,425
	Total duty-paid ..	1,407,900	4	1,407,904	37,456	2·66	(a)1,370,448
	Duty-paid imports by rail.						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	306,572
	Duty-bearing imports by sea.						
Chingleput ..	Madras	..	2,184	2,184	..	..	2,184
Cocanada ..	Cocanada	..	3	3	..	..	3
Tinnevelly ..	Tuticorin	..	3	3	..	..	3
Malabar ..	Mangalore	..	9	9	..	..	9
	Total ..	..	(b) 2,199	2,199	..	..	(a_1) 2,199
	Grand total ..	1,407,900	2,203	1,410,103	37,456	..	1,679,219

(a) Includes } 9 maunds being the excess found in consignments of duty-paid salt imported from Bombay on
(a_1) Excludes } which duty was collected in this Presidency.

(b) Includes 2,068 maunds imported from the United Kingdom, 114 maunds from Australia, 7 maunds from the Straits, 3 maunds from America, 1 maund from ship's stores, 2 maunds from Ceylon and 4 maunds from Hongkong.

(c) Imported from Calcutta.

APPENDIX D.

Statement showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1918-19.

Subdivision.	Excise factory.	Under 1 anna. I. Mds.	Amount	From 1 anna to 1 anna 11 pies. I. Mds.	Amount	From 2 annas to 2 annas 11 pies. I. Mds.	Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	Amount	From 5 annas to 5 annas 11 pies. I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Waltair.	1. Ganjām..	..	..	..	..	..	..	..	..	..	..	..	..
	2. Surla ..	..	..	..	..	..	..	..	..	..	..	..	..
	3. Naupada	..	..	..	..	..	..	..	..	40,710	10,378 3 0	68,592	22,236 15 0
	4. Pundi ...	..	..	..	..	..	..	..	..	..	..	800	250 0 0
	5. Konada	..	..	..	..	..	..	..	..	..	..	..	..
	6. Kuppili	..	..	..	..	..	..	..	..	..	..	..	..
	7. Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..
	8. Karasa	..	..	..	..	..	..	..	..	2,706	704 5 0	640	210 0 0
	9. Balacheruvu	..	..	..	..	..	..	14	3 1 0	342	103 5 0	102	32 15 0
	Total ..	..	..	..	..	..	..	14	3 1 0	43,758	11,185 13 0	70,134	22,729 14 0
Cocanada.	10. Polavaram	..	..	..	..	..	..	..	..	100	28 2 0	206	62 8 0
	11. Penuguduru	..	..	..	..	..	..	..	..	..	..	5,122	1,600 10 0
	12. Jagannaickpur..	..	..	..	..	..	..	..	..	..	..	..	..
	13. Mogalturru	..	..	..	..	..	..	..	..	..	..	..	..
	14. Turpatallu	..	..	..	..	..	..	..	..	60	15 0 0	..	..
	Total ..	..	..	..	..	..	..	..	..	160	43 2 0	5,328	1,663 2 0
Masulipatam.	15. Manginapudi ..	..	..	..	..	12	1 14 0	470	88 2 0	4,870	1,217 8 0	1,702	551 9 0
	16. Pandraka	..	..	..	..	..	..	..	..	858	240 12 0	1,170	402 3 0
	17. Nizampatnam	..	..	..	..	..	..	..	..	..	..	5,446	1,701 14 0
	Total ..	..	..	..	..	12	1 14 0	470	88 2 0	5,728	1,458 4 0	8,318	2,655 10 0
Nellore.	18. Kanuparti	..	..	..	..	..	..	210	39 11 0	1,690	422 8 0	1,162	392 1 0
	19. Pākala ..	..	..	..	..	13,866	2,103 13 0	7,344	1,390 12 0	53,754	13,438 8 0	7,278	2,274 6 0
	20. Iskapalle	..	..	..	..	..	..	50	18 12 0	1,008	252 0 0	12,442	3,888 2 0
	21. Krishnapatnam.	..	..	..	..	..	..	2,302	457 7 8	8,858	2,264 7 0	12,636	4,142 0 6
	22. Tada ..	..	..	..	..	..	..	..	..	170	42 8 0	..	..
	Total ..	..	..	..	..	13,866	2,103 13 0	9,906	1,906 10 8	65,480	16,419 15 0	33,518	10,697 9 6
Chingleput.	23. Covelong	..	..	..	..	..	..	7,306	1,369 14 0	15,874	3,968 8 0	7,032	2,197 8 0
	24. Cheyur	..	..	..	..	..	..	800	162 8 0	32,352	8,415 3 6	..	..
	25. Chunampet	..	..	..	..	..	..	..	..	..	..	142	14 6 0
	Total ..	..	..	..	..	..	..	8,106	1,532 6 0	48,226	12,383 11 6	7,174	2,211 14 0
Cuddalore.	26. Markkanam	..	..	..	..	..	..	..	..	208	53 8 0	2,031	664 15 0
	27. Cuddalore	..	..	..	..	..	..	60	11 4 0	104	26 0 0	1,230	375 0 0
	28. Neidavasal	..	..	..	..	..	..	..	..	136	34 0 0	1,210	387 8 0
	29. Tranquebar	..	..	..	..	..	..	..	..	16	4 0 0	..	..
	Total ..	..	..	..	..	..	..	60	11 4 0	464	122 8 0	4,471	1,427 7 0
Negapatam.	30. Negapatam	..	..	..	..	..	..	..	..	2,148	537 0 0	12,964	3,852 8 0
	31. Vedaranniyam.	..	..	..	..	140	21 14 0	76,801	14,517 9 1	21,434	5,360 0 0	1,556	714 0 0
	32. Thambikkanal-javankottai.	..	..	..	..	..	..	..	..	..	..	..	..
	33. Adirāmpatnam..	..	..	..	..	..	..	38	8 5 0	..	..	..	..
	34. Theethandathanam ..	..	..	..	..	..	..	..	..	..	..	728	238 5 0
	35. Vattanam	..	..	..	..	..	..	..	..	5,018	1,333 15 0	270	84 6 0
	Total ..	..	..	..	..	140	21 14 0	76,839	14,525 14 1	28,600	7,231 5 0	15,518	4,869 3 0
Tinnevelly.	36. Morekolam	..	..	..	..	..	..	1,398	305 13 0	4,934	1,241 10 0	62,420	20,518 15 0
	37. Muthuragunathapatnam	..	..	..	..	..	..	..	..	1,932	483 0 0	8,136	2,542 8 0
	38. Arasadi..	..	..	..	..	..	..	..	..	1,200	337 8 0	69,740	22,019 0 0
	39. Karapad	..	..	..	..	..	..	..	..	1,000	281 4 0	11,681	3,735 7 0
	40. Levingepuram..	..	..	..	..	..	..	..	..	1,000	281 4 0	86,892	27,982 13 0
	41. Sevandakulam..	..	..	..	..	..	..	..	..	2,922	823 8 6	97,932	31,184 5 6
	42. Sevandakulam Extension	..	..	..	..	36	5 1 0	..	..	..	..	..	..
	43. Veppalodai	..	..	..	..	..	..	..	..	..	..	..	..
	44. Kayalpatnam ..	..	..	..	..	80	12 8 0	5,564	1,097 10 0	48,736	12,184 0 0	3,352	1,047 8 0
	45. Kayalpatnam Extension	..	..	..	..	..	..	3,826	768 0 0	47,570	11,892 8 0	4,278	1,336 14 0
	46. Arumuganēri ..	..	..	..	..	3,640	483 7 0	22,364	4,258 4 0	43,618	10,904 8 0	3,394	1,060 10 0
	47. Kiranur	..	..	..	..	..	..	6,192	1,244 4 0	74,902	18,725 8 0	500	156 4 0
	48. Kulasēkharapatnam	..	..	..	..	..	..	..	..	..	..	..	..
	49. Kuttanguli	..	..	..	..	..	..	..	..	156	43 14 0	3,046	1,041 6 0
	Total ..	..	..	..	..	3,756	501 0 0	39,344	7,673 15 0	227,970	57,203 8 0	251,425	1,12,628 10 6
	Grand Total ..	..	..	..	..	17,774	2,628 9 0	134,739	25,741 4 9	420,384	106,048 2 6	495,883	1,58,913 6 0

Excise factory.	From 6 annas to 6 annas 11 pies. I. Mds.	Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	Amount.	From 9 annas upwards. I. Mds.	Amount.	Total. I. Mds.	Amount.	Average, 1918-1919.	Average, 1917-1918.	Serial number.
2	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.	
1. Ganjām	3,376	1,266 0 0	7,140	3,326 14 0	2,800	1,412 8 0	10,784	8,480 12 0	24,100	14,486 2 0	0 9 7·4	..	1
2. Surla	..	..	..	..	..	..	10,466	8,892 2 0	10,466	8,892 2 0	0 13 7·1	10 8·1	2
3. Naupada	44,850	17,012 6 0	18,736	8,209 3 0	57,210	28,817 0 0	337,670	3,58,497 12 8	617,768	4,45,151 7 8	0 11 6·3	11 7·3	3
4. Pundi	7,120	2,670 0 0	..	..	2,604	1,302 0 0	66,230	45,106 4 0	76,754	49,328 4 0	0 10 3·3	9 1·3	4
5. Konada	..	..	..	..	282	141 0 0	47,858	51,672 10 0	48,140	51,813 10 0	1 1 2·6	13 4·0	5
6. Kuppili	..	..	..	..	..	..	48,974	56,979 7 0	48,974	56,979 7 0	1 2 7·3	15 1·0	6
7. Bimlipatam	616	237 7 0	..	..	22,382	11,191 0 0	35,136	35,781 14 0	58,134	47,213 5 0	0 12 11·9	12 7·6	7
8. Karasa	29,232	11,491 7 4	36,276	16,677 13 0	70,010	35,624 3 0	156,004	1,29,737 2 0	294,868	1,85,444 14 4	0 10 0·7	11 9·2	8
9. Balacheruvu	4,202	1,731 8 8	7,776	3,687 10 8	12,392	6,477 8 10	31,372	30,569 1 0	56,200	42,635 2 2	0 12 1·5	11 7·7	9
Total	89,396	34,408 13 0	69,928	31,901 8 8	167,680	84,965 3 10	794,494	7,16,720 0 8	1,235,404	9,01,914 6 2	0 11 8·1	11 11·0	
10. Polavaram	338	126 12 0	..	..	200	100 0 0	..	..	838	317 6 0	0 6 1·0	10 2·5	10
11. Penuguduru	16,586	6,243 8 0	2,468	1,079 12 0	43,836	21,918 0 0	264,929	2,27,962 0 0	332,941	2,58,803 14 0	0 12 5·0	13 3·0	11
12. Jagannaickpur	..	..	..	..	..	..	79,184	72,759 9 0	79,184	72,759 9 0	0 14 8·0	13 6·3	12
13. Mogalturru	..	..	..	..	..	..	63,490	55,516 6 0	63,490	55,516 6 0	0 14 0·0	12 3·1	13
14. Turpatallu	..	..	..	..	212	106 0 0	1,492	1,018 0 0	1,704	1,169 0 0	0 11 0·0	..	14
Total	16,924	6,370 4 0	2,468	1,079 12 0	44,248	22,124 0 0	409,035	3,57,285 15 0	478,157	3,88,566 3 0	0 13 0·0	13 1·0	
15. Manginapudi	12,340	4,627 8 0	7,834	3,427 6 0	13,100	6,700 0 0	98,156	74,480 15 6	138,784	91,024 14 6	0 10 6·0	12 10·6	15
16. Pandraka	6,298	2,430 9 0	560	245 0 0	..	..	9,958	8,203 4 0	18,852	11,521 12 0	0 9 9·3	..	16
17. Nizampatnam	4,268	1,600 8 0	2,852	1,247 12 0	12,120	6,060 0 0	17,406	16,455 12 0	42,092	27,065 14 0	0 10 3·4	10 7·9	17
Total	22,906	8,658 9 0	11,246	4,920 2 0	25,520	12,760 0 0	125,520	99,139 15 6	199,728	1,29,682 8 6	0 10 4·6	12 3·2	
18. Kanuparti	2,130	846 7 0	2,708	1,216 4 0	12,550	6,275 0 0	45,880	33,311 14 0	66,316	42,503 13 0	0 10 3·0	7 1·1	18
19. Pākala	162,260	60,847 8 0	512	224 0 0	81,060	40,530 0 0	6,354	4,164 4 0	332,428	1,24,973 3 0	0 6 0·0	8 1·6	19
20. Iskapalle	38,968	14,667 3 0	5,580	2,470 0 0	37,446	18,749 9 0	111,974	75,864 0 0	207,468	1,15,909 10 0	0 8 11·2	7 2·9	20
21. Krishnapatnam	41,604	16,233 14 4	13,390	5,820 6 6	8,574	4,288 1 0	165,000	1,40,420 12 0	252,364	1,73,748 1 0	0 10 11·9	10 6·7	21
22. Tada	15,232	5,712 0 0	2,690	1,176 14 0	18,318	9,159 0 0	56,955	43,181 14 0	93,365	59,272 4 0	0 10 1·8	8 8·7	22
Total	260,194	98,312 0 4	24,880	11,007 8 6	157,948	79,001 10 0	386,142	2,96,952 12 0	951,911	5,16,401 15 6	0 8 8·1	8 8·2	
23. Covelong	58,234	21,837 12 0	14,692	6,427 12 0	35,336	17,668 0 0	110,528	1,07,569 2 0	249,002	1,61,038 8 0	0 10 4·0	5 2·3	23
24. Cheyur	7,818	2,931 12 0	7,986	3,506 2 [illegible]	45,728	22,864 0 0	133,594	1,04,138 6 4	228,278	1,42,018 0 6	0 9 11·0	6 3·8	24
25. Chunampet	218	81 12 0	2,062	955 9 0	28,288	14,388 4 0	183,266	1,53,265 3 0	213,976	1,68,735 2 0	0 12 7·0	7 5·0	25
Total	66,270	24,851 4 0	24,740	10,889 7 8	109,352	54,920 4 0	427,388	3,64,972 11 4	691,256	4,71,791 10 6	0 10 11·0	5 10·2	
26. Markkanam	9,524	3,797 0 0	7,460	3,294 14 0	45,564	22,878 7 0	120,556	90,766 15 6	155,376	1,21,460 11 6	0 10 5·8	6 1·7	26
27. Cuddalore	5,332	1,999 8 0	3,428	1,499 12 0	8,470	4,235 8 0	66,194	55,014 9 0	84,768	63,192 9 0	0 11 11·1	7 6·5	27
28. Neidavasal	8,770	3,288 12 0	1,762	770 14 0	42,526	21,263 0 0	71,192	53,773 4 0	125,626	79,517 6 0	0 9 10·6	8 10·4	28
29. Tranquebar	60	22 8 0	1,582	683 6 0	8,884	4,442 0 0	77,946	55,378 7 0	88,488	60,530 5 0	0 10 11·3	9 8·1	29
Total	23,686	9,107 12 0	14,232	6,248 14 0	105,444	52,819 15 0	335,888	2,54,933 3 6	487,258	3,24,700 15 6	0 10 8·1	7 7·5	
30. Negapatam	15,800	5,925 0 0	1,460	612 8 6	181,880	90,940 0 0	69,880	48,186 7 6	283,372	1,45,033 7 0	0 8 2·2	6 0·1	30
31. Vedaranniyam	1,142	428 4 0	..	..	400	200 0 0	..	..	102,173	21,242 1 1	0 3 3·9	4 1·8	31
32. Thambikkanal-javankottai	..	..	240	105 0 0	96,442	48,221 0 0	128,552	82,620 0 0	225,234	1,30,946 0 0	0 9 3·6	8 2·7	32
33. Adirāmpatnam	..	..	12,150	5,330 10 0	93,352	46,753 11 10	4,762	2,972 1 0	110,302	55,064 11 10	0 7 11·8	7 7·2	33
34. Theethandathanam	19,504	7,239 0 0	28,852	12,622 12 0	23,884	11,942 0 0	..	..	72,768	32,042 1 0	0 7 0·5	7 9·9	34
35. Vattanam	48,336	17,689 13 0	4,670	2,043 2 0	..	..	..	..	53,594	21,151 4 0	0 6 3·7	6 1·0	35
Total	79,882	31,282 1 0	47,312	20,714 0 0	395,958	1,98,056 11 10	203,194	1,28,778 8 0	847,443	4,05,479 8 11	0 7 7·8	6 11·7	
36. Morekolam	31,022	12,415 0 0	392	171 8 0	..	..	..	..	100,166	34,652 14 0	0 5 6·4	6 7·3	36
37. Muthuragunathapatnam	23,228	8,710 8 0	32,628	14,364 9 0	28,558	14,279 0 0	..	..	94,482	40,379 9 0	0 6 10·0	6 7·2	37
38. Arasadi	28,740	10,892 3 0	4,186	1,881 6 0	12,996	6,635 8 0	101,176	72,559 11 0	218,028	1,14,375 4 0	0 8 4·7	8 2·0	38
39. Karapad	12,252	4,613 4 0	2,877	1,271 3 6	5,816	2,908 0 0	56,998	38,009 7 0	90,627	50,818 9 6	0 8 11·6	9 0·1	39
40. Levingepuram	51,116	19,359 2 0	14,102	6,188 6 0	19,086	9,723 0 0	141,104	92,510 3 0	313,300	1,56,035 12 0	0 7 11·6	8 7·1	40
41. Sevandakulam	120,804	46,129 7 0	26,166	11,452 7 6	27,860	14,121 4 0	201,365	1,94,922 8 0	577,160	2,98,638 8 0	0 8 3·3	8 5·2	41
42. Sevandakulam Extension	..	..	..	..	..	..	..	..	36	5 1 0	0 2 3·0	6 2·5	42
43. Veppalodai	18	6 12 0	..	..	..	..	..	..	18	6 12 0	0 6 0·0	6 11·0	43
44. Kayalpatnam	22,100	8,287 8 0	2,544	1,113 0 0	62,678	31,339 0 0	35,920	24,919 12 0	180,974	80,000 14 0	0 7 0·8	6 6·2	44
45. Kayalpatnam Extension	21,482	8,055 12 0	11,348	4,964 12 0	27,492	13,746 0 0	31,778	22,403 11 0	147,774	63,167 9 0	0 6 10·0	6 6·5	45
46. Arumuganēri	90,492	33,934 8 0	7,458	3,278 8 0	74,996	37,552 11 0	83,872	55,998 4 0	329,834	1,47,470 12 0	0 7 1·8	6 6·1	46
47. Kiranur	1,200	450 0 0	..	..	5,864	2,932 0 0	6,094	4,130 8 0	94,752	27,633 3 0	0 4 8·0	4 0·2	47
48. Kulasēkharapatnam	15,404	5,776 8 0	140	65 10 0	13,986	7,246 8 0	6,670	4,898 4 6	36,200	17,986 14 6	0 7 11·4	10 3·5	48
49. Kuttanguli	..	..	17,589	7,695 3 0	..	..	..	..	20,791	8,783 7 0	0 6 9·1	6 4·3	49
Total	417,858	1,58,621 8 0	119,430	52,446 9 0	279,332	1,40,532 15 0	764,977	5,10,352 4 6	2,204,092	10,39,960 6 0	0 7 6·5	7 5·4	
Grand Total	977,126	3,71,612 3 4	314,236	139,207 13 10	1,285,482	6,45,180 11 8	3,449,055	27,29,165 6 6	7,095,279	41,78,497 9 7	0 9 5·0	8 5·7	

APPENDIX E.

Statement showing the maximum, minimum and average price of salt at each of the Government factories and extensions and the amount realized in 1918–19.

Government factories and extensions.	Year.	Quantity of salt sold.	Amount realized.	Maximum.	Minimum.	Average.
		I. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjām	1918–1919	513,000	2,94,810 6 0	1 13 3	0 3 3	0 9 2
	1917–1918	659,550	3,61,223 4 6	1 13 9	0 3 3	0 8 9·2
Surla	1918–1919	292,244	1,77,659 11 6	1 8 3	0 3 0	0 9 9
	1917–1918	395,144	2,49,265 12 6	1 14 0	0 3 0	0 10 1·1
Pundi	1918–1919	18,270	8,103 15 4	0 12 0	0 6 0	0 11 1
	1917–1918	..	..	..	..	..
Naupada	1918–1919	94,670	53,421 6 6	1 0 0	0 3 3	0 9 10
	1917–1918	..	..	..	..	..
Calingapatam	1918–1919	138,500	1,39,678 8 6	1 11 6	0 4 0	1 0 2
	1917–1918	159,500	1,29,836 4 0	2 4 0	0 5 0	0 13 0·3
Karasa	1918–1919	134,628	81,320 2 0	1 0 0	0 3 0	0 9 8
	1917–1918	135,894	92,418 9 2	1 9 10	0 3 0	0 10 10·6
Belacheruvu	1918–1919	63,760	36,783 8 0	1 0 9	0 3 6	0 9 3
	1917–1918	34,580	30,119 3 8	1 8 0	0 3 1	0 13 11·2
Polavaram	1918–1919	105,552	46,693 4 10	1 8 3	0 3 3	0 7 1
	1917–1918	72,246	51,352 5 2	1 11 3	0 3 0	0 11 4·4
Penuguduru	1918–1919	82,996	43,981 0 8	1 4 0	0 3 0	0 8 5
	1917–1918	31,838	25,593 10 2	1 10 4	0 3 6	0 12 10·3
Turputālla	1918–1919	1,824	698 5 6	0 13 6	0 3 9	0 6 2
	1917–1918	..	..	..	..	..
Pandraka	1918–1919	29,492	15,536 11 6	1 0 0	0 4 9	0 8 5
	1917–1918	5,055	3,334 3 3	0 12 0	0 6 6	0 10 6·6
Chinna Ganjām	1918–1919	407,650	2,33,554 11 0	1 6 9	0 3 6	0 9 2
	1917–1918	245,000	1,64,624 7 10	1 8 0	0 3 0	0 10 9·0
Kanuparti	1918–1919	150,010	79,401 2 0	1 4 6	0 3 3	0 8 9
	1917–1918	102,462	68,101 8 0	1 4 0	0 3 3	0 10 7·6
Padarti	1918–1919	11,120	7,543 7 0	1 3 0	0 6 0	0 10 10
	1917–1918	..	..	..	..	..
Pakala	1918–1919	4,510	917 10 6	0 3 6	0 3 3	0 3 3
	1917–1918	3,870	1,562 0 6	0 10 6	0 4 0	0 6 5·5
Iskapalle	1918–1919	6,500	2,518 3 0	0 11 9	0 3 3	0 6 2
	1917–1918	..	..	..	..	..
Krishnapatnam	1918–1919	186,270	1,19,461 15 7	1 6 4	0 3 3	0 10 10
	1917–1918	111,598	77,252 12 6	1 14 3	0 3 1	0 11 0·9
Madras Depot, including model saltern and experimental pans, Vayalur.	1918–1919	1,053,133(a)	7,83,777 2 9	1 12 6	0 3 0	0 11 11
	1917–1918	1,604,167	8,92,836 14 8	2 8 0	0 2 8	0 8 10·9
Karambalam	1918–1919	564	337 8 0	0 12 6	0 6 3	0 9 6
	1917–1918	52,348	19,655 10 6	1 2 6	0 2 6	0 6 0·1
Cuddalore (Kudikkadu salt).	1918–1919	12	2 4 0	0 3 0	0 3 0	0 3 0
	1917–1918	84	16 3 0	0 3 1	0 3 1	0 3 1·0
Manambadi	1918–1919	22,904	15,035 7 6	1 11 6	0 4 0	0 10 6
	1917–1918	..	..	..	..	..
Kadaikadu	1918–1919	11,266	5,314 15 0	0 14 0	0 4 0	0 7 7
	1917–1918	..	..	..	..	..
Vedaranniyam	1918–1919	105,550	35,325 3 2	1 0 0	0 3 0	0 5 4
	1917–1918	101,108	36,259 14 4	1 4 0	0 3 1	0 5 8·8
Adirāmpatnam	1918–1919	34,476	19,789 9 0	1 0 0	0 3 0	0 6 3
	1917–1918	40,488	25,183 5 0	1 3 0	0 3 0	0 9 11·4
Kattumavadi	1918–1919	102,034	27,518 1 0	1 4 6	0 3 0	0 4 3
	1917–1918	76,812	23,406 6 0	1 5 3	0 3 0	0 4 10·5
Manakkudi	1918–1919	84,894	27,348 11 6	0 11 3	0 3 0	0 5 3
	1917–1918	43,536	16,222 8 6	0 13 9	0 3 9	0 5 11·5
Sevandakulam extension ..	1918–1919	4,058	1,504 5 0	0 6 3	0 3 0	0 5 11
	1917–1918	648	212 14 6	0 6 3	0 3 0	0 5 3·1
Levingepuram extension ..	1918–1919	2,032	793 12 5	0 6 3	0 3 0	0 6 1
	1917–1918	98	18 6 0	0 3 0	0 3 0	0 3 0·0
Arumuganeri	1918–1919	66,872	21,764 7 10	1 0 0	0 2 0	0 5 2
	1917–1918	..	..	..	..	..
Kiranur	1918–1919	33,762	11,973 10 0	0 15 6	0 3 0	0 5 8
	1917–1918	..	..	..	..	..
Government Depots in inland districts.	1918–1919	217,392(b)	1,87,682 13 4(c)	..	..	..
	1917–1918	11,522	6,432 3 6	..	..	..
Total ..	1918–1919	3,979,985	24,85,505 0 0	..	..	..
	1917–1918	3,887,548	22,74,928 7 3	..	..	..

(a) Includes 11,314 maunds of duty free salt issued to manufactories.
(b) Includes 100 maunds issued from the Gangolly fish-curing yard of the Udipi Circle to the Revenue Divisional Officer, Coondapoor, for ordinary sale.
(c) Includes cost of gunnies also.

APPENDIX F (vide paragraph 18).

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 1918–19.

Districts.	1916–17.	1917–18.	1918–19.
1. Ganjām	17·8	16·97	12·62
2. Vizagapatam	18·0	16·48	17·43
3. Gōdāvari	18·9	16·05	17·07
4. Kistna	19·9	20·40	16·42
5. Guntūr	17·8	16·02	15·50
6. Kurnool	13·9	11·36	9·60
7. Bellary	16·2	11·66	9·20
8. Anantapur	16·2	15·04	11·63
9. Cuddapah	14·5	13·08	13·08
10. Nellore	18·3	18·04	16·59
11. Madras	22·0	15·42	17·08
12. Chingleput	20·4	17·56	16·45
13. South Arcot	18·9	15·88	13·19
14. Chittoor	16·9	15·01	12·57
15. North Arcot	17·0	14·28	13·43
16. Salem	15·0	12·20	9·43
17. Coimbatore	16·5	12·86	11·64
18. Trichinopoly	15·2	14·55	14·21
19. Tanjore	18·2	15·66	13·83
20. Madura	18·3	14·84	13·47
21. Tinnevelly	20·3	17·70	16·91
22. The Nilgiris	12·3	9·64	8·50
23. Malabar	17·1	13·65	11·65
24. South Kanara	16·1	12·33	11·83

APPENDIX G—PART I (vide paragraph 30).

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1918–19.

Districts consigned to	Districts sent from: Ganjam.	Vizagapatam.	Gōdavari.	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	37,291	45	..	46	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	142,259	251,824	160	400	..	400	2,704	..	..	..	..	..	..	..	..	..	..	..
Gōdavari	..	377	434	502	2,400	400	451	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	63	17	35,012	55,032	116,023	2,412	..	..	..	..	..	..	2,190	3,889	..	12	..
Guntūr	..	53	..	18,983	88,093	28,355	418	..	..	..	..	..	..	2,392	1,671	..	..	218
Nellore	..	..	..	1,280	4,373	21,907	10,025	..	..	..	..	..	..	..	404	..	21	..
Cuddapah	..	..	..	..	..	26,153	108,396	..	..	..	..	..	..	5,120	..	1,314	..	..
Kurnool	..	..	..	8,407	6,056	89,496	5,305	..	..	..	..	..	..	200	71,173	..	2,802	148
Bellary and Anantapur ..	..	..	..	656	3,992	55,131	101,221	..	6,400	..	..	..	..	7,968	173,040	242	360	9,294
Chingleput and Madras ..	..	467	..	..	..	32	50,595	610	3,238	..	..	..	..	..	817	..	..	..
North Arcot and Chittoor ..	..	400	..	..	170	56,066	533,942	36,665	117,466	4,000	23,027	..	..	..	479	21	16	439
South Arcot	..	..	..	..	..	..	154,604	77,658	16,403	2,008	9,203	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	22,803	..	50,594	28,904	198,050	620	..	..	33,752	..	..	..
Coimbatore and The Nilgiris.	..	..	..	..	..	..	416	..	347,368	500	99,889	72,409	..	..	3,477	..	..	..
Tanjore	..	..	..	..	..	..	..	..	148,788	..	75,553	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	68,299	8,080	364,172	..	..	..	..	..	..	..
Madura and Ramnad ..	..	..	..	..	..	..	..	..	12,000	19,833	671,087	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	58,695	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	63,920	..	15,711	171,429	4,212	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	13,269	16,826	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	37,484	59,313	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	797,289	11,661	32,796	..	..	132,959	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	1,800	460	17,810	124,826	100,676	32,800	..	..	..	..	..	..	..	..	..	139	798
Mysore	..	810	..	1,600	1,189	8,189	62,961	4,203	1,010	200	13,026	1,216	1,219	35,034	601,178	..	433	25
Bombay	..	..	..	8,464	400	4,013	6,247	..	..	..	..	..	..	..	..	276	400	479
Bengal	194,596	2,011	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,208,919	328,824	33,867	93,160	286,531	643,100	1,095,210	119,136	835,486	63,525	1,528,413	258,943	22,258	52,904	889,880	1,853	4,183	11,401

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APPENDIX G—PART I—*cont.*

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1918–19—*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 1917–18).
	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	..	..	..	..	..	..	..	..	26	..	201	37,609	..	..	37,609	67,765
Vizagapatam	..	..	..	..	..	..	..	..	39	..	1,317	399,103	..	..	399,103	500,573
Gōdavari	..	..	..	..	..	..	..	7	..	..	..	4,671	..	..	4,671	47,982
Kistna	..	..	..	..	..	..	..	..	..	..	..	214,650	..	..	214,650	215,082
Guntūr	326	..	..	..	..	..	..	..	..	..	..	140,509	..	..	140,509	169,429
Nellore	..	70	..	..	..	..	..	..	..	..	..	41,080	..	..	41,080	82,085
Cuddapah	891	1,386	..	..	..	..	..	..	..	..	..	143,260	539	1,314	141,407	146,814
Kurnool	2,971	318	..	..	..	..	..	..	..	..	..	186,876	1,381	2,802	182,693	182,707
Bellary and Anantapur.	10,840	19,765	..	200	..	..	19	4	..	..	..	389,132	9,275	20,134	359,722	327,054
Chingleput and Madras.	..	1,150	..	..	..	..	2	302	..	..	..	57,123	..	..	57,123	74,430
North Arcot and Chittoor.	2,417	40,658	2,770	2,934	..	..	285	..	..	..	..	821,755	74,177	40,658	706,920	626,252
South Arcot	..	200	..	..	..	..	..	..	..	..	..	260,076	..	..	260,076	350,321
Salem	..	1,898	2,376	6,838	190	..	..	..	..	..	..	346,025	3,918	2,376	339,731	329,976
Coimbatore and The Nilgiris.	..	..	..	27,291	..	..	..	..	..	..	..	551,350	31,348	27,291	492,211	488,471
Tanjore	..	..	..	..	..	..	..	..	..	..	..	224,341	..	..	224,341	285,480
Trichinopoly	..	..	..	..	240	..	..	..	..	..	..	440,791	620	240	439,861	463,739
Madura and Ramnad ..	..	..	..	..	500	..	..	..	..	..	..	703,420	..	..	703,420	739,380
Tinnevelly	..	..	..	..	..	..	..	..	..	..	..	58,695	..	..	58,695	104,296
Malabar	..	9	..	16,726	..	..	..	..	..	..	..	272,007	..	..	272,007	159,093
South Kanara	..	..	..	..	..	..	..	..	..	..	..	30,105	..	..	30,105	42,311
Travancore	..	..	..	..	..	8,440	..	..	..	..	..	8,440	..	8,440	..	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	96,797	..	..	96,797	68,993
Orissa	..	..	..	..	..	..	..	..	..	..	..	974,705	65	..	974,640	1,014,884
Nizam's Dominions ..	94	2,263	..	..	..	..	..	..	..	..	..	281,666	313	..	281,353	125,341
Mysore	470	42,277	1,148	5,150	..	..	42,306	..	..	..	..	823,935	411	42,306	781,218	729,811
Bombay	..	4,841	..	..	..	..	105	..	..	..	..	25,225	..	..	25,225	1,667
Bengal	..	..	..	..	..	..	..	..	..	..	..	195,607	1,518	..	195,089	241,567
Total ..	18,009	114,835	6,294	59,139	930	8,440	42,717	313	65	..	1,518	7,729,853	124,136	145,561	7,460,156	7,617,963

APPENDIX G—PART II.

Corrected distribution statement.

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent.												
	Ganjām.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Bombay and Goa, etc.	Mysore State.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjām	524,995	4,776	..	46	..	..	..	..	..	..	..	..	..
Vizagapatam	142,259	696,840	160	400	..	400	2,704	..	..	..	..	..	..
Gōdāvari	..	32,900	449,759	664	2,400	400	451	..	..	..	..	3	..
Kistna	..	63	11,946	195,836	129,206	121,322	2,412	..	..	..	..	6,079	..
Guntūr	..	63	..	18,983	404,576	28,355	418	..	..	..	..	4,063	..
Nellore	..	..	..	1,280	4,373	446,028	10,025	..	..	..	..	404	..
Chingleput and Madras	..	467	..	..	..	11,523	511,691	622	3,238	..	..	3,005	2
South Arcot	..	..	..	..	..	..	276,708	250,866	17,534	2,008	9,203	..	..
Tanjore	..	..	..	..	..	..	..	..	518,673	2,844	75,553	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..	12,000	357,670	1,038,619	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	435,648	22	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	407,429	..
Malabar	..	..	..	..	..	..	..	..	63,920	..	15,711	889,976	..
Bellary and Anantapur	..	..	..	686	3,992	55,131	101,221	..	6,400	..	..	181,008	19
Cuddapah	..	..	..	..	..	28,047	108,396	..	..	..	..	5,120	..
Kurnool	..	..	..	8,407	6,056	89,496	5,305	..	..	..	..	71,373	..
North Arcot and Chittoor	..	400	..	..	170	56,066	587,517	36,655	117,466	4,000	23,027	479	285
Salem	..	..	..	..	..	..	23,803	1,288	50,594	28,904	198,050	34,372	..
Coimbatore and The Nilgiris	..	..	..	..	..	..	416	..	347,368	500	99,889	75,886	..
Trichinopoly and Pudukkōttai	..	..	..	..	..	..	..	..	113,610	9,768	364,172	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	37,184	59,313	..	..	..	..	..	..	..	..	..	..	..
Orissa	886,438	11,661	32,796	..	..	132,959	..	..	..	..	..	..	..
Nizam's Dominions	..	1,800	460	17,810	124,826	100,676	52,800	..	..	..	..	..	..
Mysore and Coorg	..	510	..	1,600	1,189	8,489	62,961	4,203	1,010	200	13,026	638,638	..
Bombay	..	..	..	8,464	400	4,013	6,247	..	..	..	..	..	..
Bengal	194,596	2,011	..	..	..	..	..	..	..	..	..	..	..
Total	1,785,772	811,094	495,121	254,146	677,188	1,082,905	1,733,075	293,644	1,252,213	405,894	2,272,898	2,317,857	308

APPENDIX G—PART II—*cont.*

Corrected distribution statement—*cont.*

Districts to or for which salt was sent or declared—*cont.*	Districts in or from which salt was sold or sent—*cont.*								*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.	1917–18.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	Salem.	Coimbatore and The Nilgiris.	Trichinopoly.	Total.				Quantity available for consumption within the district.	Resulting consumption per head of the population.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjām	..	..	..	..	..	..	..	529,817	..	529,817	19·63	468,434	17·16
Vizagapatam	..	..	..	..	..	..	..	842,763	..	842,763	21·74	794,256	20·19
Gōdāvari	..	..	..	..	..	..	..	486,577	..	486,577	24·22	492,343	20·06
Kistna	..	..	12	..	..	..	..	466,876	..	466,876	19·23	296,938	12·23
Guntūr	544	..	..	..	..	..	..	456,992	..	456,992	22·15	378,460	18·25
Nellore	..	..	21	70	..	..	..	462,261	..	462,261	28·64	581,861	36·06
Chingleput and Madras	..	..	..	1,150	..	..	..	551,653	..	551,653	22·74	591,299	25·28
South Arcot	..	..	..	209	..	..	..	563,919	..	563,919	19·40	568,557	19·60
Tanjore	..	..	..	..	..	..	..	597,670	..	597,670	20·79	687,050	23·93
Madura and Ramnad	..	..	..	..	..	..	500	1,408,789	..	1,408,789	28·20	1,252,605	23·65
Tinnevelly	..	..	..	..	..	..	..	435,670	..	435,670		295,111	
South Kanara	..	..	..	..	..	..	..	407,429	..	407,429	28·05	313,132	21·55
Malabar	..	..	..	9	..	16,726	..	986,342	..	986,342	26·87	833,202	22·69
Bellary and Anantapur	20,134	212	360	19,765	..	200	..	389,128	29,410	359,718		256,492	
Cuddapah	891	1,314	..	1,386	..	..	..	145,154	1,853	143,301	14·79	136,138	11·56
Kurnool	3,119	..	2,802	318	..	..	..	186,876	4,183	182,693		143,332	
North Arcot and Chittoor	2,856	21	16	40,658	2,771	2,924	..	875,330	114,835	760,495	19·56	660,543	16·99
Salem	..	..	..	1,898	2,376	6,833	190	348,313	6,294	342,019	15·93	255,068	13·74
Coimbatore and The Nilgiris	..	..	..	..	..	27,291	..	551,350	59,139	492,211	18·12	464,930	17·12
Trichinopoly and Pudukkōttai	..	..	..	..	..	..	210	487,790	930	486,860	15·90	523,762	17·11
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	96,797	..	96,797	..	68,178	..
Orissa	..	..	..	..	..	..	..	1,068,854	..	1,068,854	..	1,299,540	..
Nizam's Dominions	892	..	139	2,258	..	..	..	281,666	..	281,666	..	141,200	..
Mysore and Coorg	495	..	433	42,277	1,147	5,165	..	781,629	306	781,323	..	656,437	..
Bombay	479	276	400	4,841	..	..	..	25,120	..	25,120	..	3,225	..
Bengal	..	..	..	..	..	..	..	196,607	..	196,607	..	608,507	..
Total	29,410	1,853	4,183	114,835	6,294	59,139	900	13,598,757	216,950	13,381,807	..	12,713,555	..

APPENDIX H (vide paragraph 32).

Receipts on account of salt revenue under all heads for 1918–19.

Subdivisions, etc.	Received for Government salt sold. For Home and Inland consumption.		To the French Government.	For fish-curing.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	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	14,53,934	7,98,564	..	7,366	..	18,23,355	39,621	41,22,840
Cocanada	2,19,153	91,376	164	6,793	..	6,22,965	13,651	9,54,402
Masulipatam	27,780	15,585	..	293	..	2,51,078	18,270	3,03,006
Nellore	4,98,325	4,43,664	..	2,887	..	15,48,341	19,498	25,13,015
Chingleput	21,59,208	7,81,331	..	3,089	2,730	11,57,839	62,990	41,67,187
Cuddalore	53,162	20,444	8,677	599	..	6,01,654	31,737	7,16,273
Arcot	60,785	26,603	..	..	..	..	23,655	1,11,043
Bellary	14,557	12,869	..	..	..	..	5,876	33,302
Negapatam	3,09,150	1,10,168	..	3,030	..	9,65,014	25,262	14,12,624
Tinnevelly	15,115	35,036	..	6,750	5	28,07,376	39,468	29,04,750
Trichinopoly	2,01,045	1,48,465	..	..	..	..	59,962	4,09,472
Malabar	..	100	..	1,17,039	165	..	2,002	1,19,306
Commissioner	..	..	..	..	..	..	679	679
Total .. 1918-19 ..	50,12,514	24,85,505	8,841	1,47,846	2,900	97,77,622	3,37,671	1,77,72,899
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

Enclosure 1 to Appendix H (vide paragraph 33).

Statement showing particulars of cash and credit collections during the year 1918–19.

Particulars.	Government salt. Quantity.	Government salt. Duty.	Government salt. Cost price.	Excise salt. Quantity.	Excise salt. Duty.
1	2	3	4	5	6
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	3,968,671	49,60,839	24,85,505	7,095,279	88,69,098
Deduct—Value of salt issued during the year on credit for payment of duty ..	3,005,628	37,57,035	..	6,042,498	75,53,122
Balance, Cash sales ..	963,043	12,03,804	24,85,505	1,052,781	13,15,976
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,046,968	38,08,710	..	6,769,317	84,61,646
Total collections ..	4,010,011	50,12,514	24,85,505	7,822,098	97,77,622

Enclosure 2 to Appendix H (vide paragraph 33).

Statement showing the quantity and value of salt issued on credit in each subdivision during 1918–19.

Subdivision.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Waltair	Government	1,140,402	14,25,503
	Excise	1,119,084	13,98,855
Cocanada	Government	157,020	1,96,275
	Excise	377,578	4,71,973
Masulipatam	Government	7,590	9,487
	Excise	147,274	1,84,093
Nellore	Government	631,382	7,89,228
	Excise	825,088	10,31,360
Chingleput	Government	810,476	10,13,095
	Excise	617,462	7,71,827
Cuddalore	Government	1,000	1,250
	Excise	347,512	4,34,390
Negapatam	Government	165,488	2,06,860
	Excise	605,094	7,56,367
Tinnevelly	Government	92,270	1,15,337
	Excise	2,003,406	25,04,257
Total ..	Government	3,005,628	37,57,035
	Excise	6,042,498	75,53,122
	Grand Total ..	9,048,126	1,13,10,157

Enclosure 3 to Appendix H (vide paragraph 34).

Comparative statement showing the net revenue of the Presidency.

Year.	Revenue realized in Madras.	Bombay. On exports by sea.	Bombay. On exports by rail.	Goa on exports by rail.	Orissa on exports by rail.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1917-1918 ..	1,61,98,441	15,85,798	3,03,638	80,250	663	1,81,68,690
1918-1919 ..	1,77,72,899	17,13,060	3,69,677	22,337	51	1,98,69,254

Year.	Deduct duty on exports to Calcutta, Orissa, Rangoon, etc., by sea.	Orissa and other parts of Lower Provinces of Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Travancore by rail.	Total deductions.	Net results.
	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.
1917-1918 ..	22,223	22,27,595	1,30,071	1,76,500	85,216	4,056	..	26,45,660	1,55,23,030
1918-1919 ..	..	14,64,140	1,78,739	3,62,092	1,20,995	21,531	..	21,47,488	1,77,21,766

APPENDIX I (vide paragraph 35).

Comparative statement of expenditure incurred in the Salt and Abkari Department during the years 1917–18 and 1918–19.

Items.	1917–18.	1918–19
	RS.	RS.
Establishments.		
Permanent	19,45,831	20,63,521
Temporary	47,753	96,126
Allowances.		
Travelling allowance	2,02,946	2,08,547
House-rent and other allowances	16,641	2,07,853
Grain compensation allowance	97,850	29,736
Supplies, Services and Contingencies.		
Rewards	41,368	44,578
Purchase, repair and carriage of tents	10,543	17,976
Works for revenue and general purposes ...	1,38,812	2,79,073
Postage charges ... ... } Telegram charges ... ... }	38,016	41,094
Tour charges ... ... } Office expenses and miscellaneous ... ... }	1,71,436	1,67,180
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	96,979	1,79,745
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt	4,91,371	6,96,873
Purchase of salt for fish-curing purposes ...	2,131	1,876
Conveying and storing salt	1,32,586	1,73,605
Works for manufacture and storage of salt—Government	1,70,251	2,53,867
Works executed by Government on behalf of excise licensees	29,251	39,337
Miscellaneous	18,598	1,84,289
Total ...	36,46,363	46,76,180
Amount debitable to 7. Excise ...	18,03,464	21,03,729
Net debitable to Salt ...	18,42,899	25,72,451

16e

APPENDIX J (vide paragraph 23).

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1918–19.

Items (1)	Ganjam. Quantity. (2)	Ganjam. Value. (3)	Serla. Quantity. (4)	Serla. Value. (5)	Calingapatam. Quantity. (6)	Calingapatam. Value (7)	Karasa. Quantity. (8)	Karasa. Value. (9)	Polavaram. Quantity. (10)	Polavaram. 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	224,742	42,256 2 10	87,859	13,133 1 5	26,493	6,272 3 9	35,131	5,581 1 11	8,164	1,985 0 11
2. (a) Quantity of salt manufactured	337,274	..	247,218	..	131,285	..	87,606	..	203,144	..
(b) Gain by weighment	6	..	—10	..	4	..	..	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	..	..	40	..
Total of (a), (b) and (c) ..	337,280	..	247,228	..	131,289	..	87,606	..	203,184	..
3. Deduct wastage	29,584	..	12,320	..	5,297	..	2,004	..	2,462	..
4. Net quantity (i.e., item 2 — item 3)	307,696	..	234,908	..	125,992	..	85,602	..	200,722	..
5. Land assessment	..	1,168 0 11	..	630 14 4	..	258 5 4	..	211 8 0	..	257 15 5
6. Land and village cess	..	73 0 1	..	39 5 11	..	16 2 4	..	16 8 5	..	20 2 6
7. Payment to manufacturers	..	45,672 8 4	..	33,954 0 0	..	19,968 0 5	..	12,260 13 0	..	25,853 4 0
8. Works for salt manufacture and storage. Interest	..	3,456 4 3	..	1,710 14 9	..	2,002 14 0	..	186 15 10	..	427 2 11
Repairs	..	11,366 9 9	..	3,453 12 1	..	3,613 8 1	..	472 15 11	..	2,464 15 10
9. Roads and Railway sidings—Interest	..	247 13 10	..	44 14 8	..	163 2 11	..	32 0 0	..	283 7 2
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	..	..	..	..	1,724 10 0
11. Conveying and storing salt	..	2,345 3 4	..	2,977 8 8	..	2,936 10 3	..	1,779 15 4	..	2,400 8 2
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	8 2 0	..	53 2 9	..	3 14 0	..	6 5 5	..	44 3 6
13. Total (i.e., of items 5 to 12)	..	64,337 10 6	..	42,879 10 2	..	28,997 9 4	..	15,017 1 11	..	31,546 5 5
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 3 4·1	..	0 2 11	..	0 3 8·1	..	0 2 9·6	..	0 2 9
15. Number of maunds of salt sold	513,060	..	292,244	..	138,500	..	63,100	..	105,552	..
16. Cost of the same	..	1,03,253 12 11	..	50,609 6 6	..	30,757 5 4	..	11,657 11 2	..	18,719 4 5
17. Average period of storage of the same	Y. M. D. 0 10 22	..	Y. M. D. 1 0 11	..	Y. M. D. 1 0 3	..	Y. M. D. 1 3 28	..	Y. M. D. 1 4 19	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	3,694 3 0	..	2,086 3 8	..	1,240 8 3	..	619 2 5	..	1,037 13 11
19. Total cost of salt sold (items 16 + 18)	..	1,06,947 15 11	..	52,695 10 2	..	31,997 14 0	..	12,276 13 7	..	19,757 2 2
20. Cost per maund of salt sold (item 19 ÷ item 15) ..	..	0 3 3·6	..	0 2 10·8	..	0 3 8·3	..	0 2 10·6	..	0 2 11·9
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	29,584	..	12,320	..	5,297	..	2,004	..	2,462	..
23. Closing stock balance	18,659	3,897 0 1	27,257	4,938 11 7	21,866	5,022 5 7	150,018	8,753 1 7	102,095	17,547 10 2
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	2,94,810 6 0	..	1,77,659 11 6	..	1,39,878 8 6	..	65,623 0 1	..	46,693 4 10
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+1,49,503 3 4	..	+1,16,799 11 6	..	+1,06,630 12 4	..	+66,518 2 2	..	+42,198 11 11

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, 1918-19—*cont.*

Items—*cont.*	Ponuguduru. Quantity. (12)	Ponuguduru. Value. (13)	Chinnaganjam. Quantity. (14)	Chinnaganjam. Value. (15)	Kanuparti. Quantity. (16)	Kanuparti. Value. (17)	Padarthi. Quantity. (18)	Padarthi. 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	..	..	29,866	3,406 9 5	23,332	2,916 8 0	..	..
2. (*a*) Quantity of salt manufactured	59,422	..	605,140	..	174,870	..	11,120	..
(*b*) Gain by weighment	..	..	44	..	20	..	..	..
(*c*) Miscellaneous	..	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	59,422	..	605,184	..	174,890	..	11,120	..
3. Deduct wastage	2,164	..	17,590	..	2,530	..	..	..
4. Net quantity (i.e., item 2 — item 3)	57,258	..	587,594	..	172,360	..	11,120	..
5. Land assessment	..	240 6 0	..	314 4 9	..	156 11 7	..	165 0 0
6. Land and village cess	..	15 0 4	..	24 8 10	..	12 3 10	..	13 12 0
7. Payment to manufacturers	..	7,427 12 0	..	70,460 0 2	..	20,039 7 8	..	1,650 12 8
8. Works for salt manufacture and storage. Interest	..	145 11 3	..	967 15 4	..	814 14 9	..	141 10 3
Repairs	..	204 3 0	..	2,929 11 0	..	614 9 4	..	782 11 11
9. Roads and Railway sidings—Interest	..	15 1 6	..	656 15 4	..	109 3 2	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	693 6 0	..	..	..	1,443 13 10	..	..
11. Conveying and storing salt	..	903 6 5	..	4,612 3 5	..	1,012 12 5	..	204 0 6
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	17 5 6	..	..	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	9,662 4 0	..	79,965 10 10	..	21,233 12 7	..	2,957 15 4
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 8·4	..	0 2 2·12	..	0 2 2·99	..	0 4 3·1
15. Number of maunds of salt sold	36,660	..	403,450	..	150,010	..	11,120	..
16. Cost of the same	..	6,186 6 0	..	54,886 0 2	..	21,087 5 6	..	2,957 15 4
17. Average period of storage of the same	Y. M. D. 1 1 16	..	Y. M. D. 1 1 8	..	Y. M. D. 1 0 8	..	Y. M. D. 0 4 0	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	279 1 3	..	2,427 2 10	..	862 3 10	..	39 7 0
19. Total cost of salt sold (items 16 + 18)	..	6,465 7 3	..	57,313 3 0	..	21,949 9 4	..	2,997 6 4
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 2 9·8	..	0 2 3·27	..	0 2 4	..	0 4 3·7
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	2,164	..	17,590	..	2,530	..	..	..
23. Closing stock balance	18,036	3,043 9 2	214,010	29,114 4 5	45,682	5,493 0 0	..	..
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	20,252 11 8	..	2,36,[illegible] 10 0	..	79,401 2 0	..	7,543 7 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+16,830 13 7	..	+ 1,09,235 2 3	..	+ 61,028 1 2	..	+ 4,546 0 8

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, 1918-19—*cont.*

Items—*cont.*	Madras Depot. Quantity. (20)	Madras Depot. Value. (21)	Model Saltern and experimental pans. Quantity. (22)	Model Saltern and experimental pans. Value. (23)	Karambalam. Quantity. (24)	Karambalam. Value. (25)	Mahambadi. Quantity. (26)	Mahambadi. 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	392,963	78,183 4 2	17,045	3,200 6 0	30,014	5,600 15 9	..	..
2. (*a*) Quantity of salt manufactured	1,566,888	..	78,140	..	91,944	..	38,232	..
(*b*) Gain by weighment	75·10	..	16	..	..	..	..	..
(*c*) Miscellaneous	400	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	1,567,363-10	..	78,156	..	91,944	..	38,232	..
3. Deduct wastage	83,194-38	..	1,101	..	5,378	..	786	..
4. Net quantity (i.e., item 2—item 3)	1,484,168-12	..	77,055	..	86,566	..	37,446	..
5. Land assessment	..	3,431 14 0	..	123 10 0	..	198 10 7	..	400 4 9
6. Land and village cess	..	214 7 10	..	7 11 7	..	..	..	31 4 4
7. Payment to manufacturers	..	1,98,328 9 0	..	..	..	9,577 8 0	..	(*a*) 17,332 13 1
8. Works for salt manufacture and storage. Interest	..	11,353 2 1	..	1,830 10 11	..	363 7 1	..	..
Repairs	..	25,096 6 8	..	2,063 10 6	..	21 8 7	..	..
9. Roads and Railway sidings—Interest	..	605 0 6	..	..	..	..	..	974 11 10
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	..	..	..
11. Conveying and storing salt	..	1,39,519 13 1	..	13,366 2 4	..	827 13 2	..	518 12 0
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	..	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	3,78,549 5 2	..	17,421 13 4	..	10,988 15 5	..	19,257 14 0
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 4 9	..	0 3 7·4	..	0 2 0·3	..	0 8 2·7
15. Number of maunds of salt sold	1,020,246	..	21,573	..	49,644	..	22,904	..
16. Cost of the same	..	2,48,880 0 9	..	4,681 1 8	..	7,646 7 0	..	11,774 10 5
17. Average period of storage of the same	Y. M. D. 0 10 16	..	Y. M. D. 0 8 23	..	Y. M. D. 1 2 29	..	Y. M. D. 0-6-0	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	31,201 5 4	..	149 12 0	..	381 7 3	..	235 7 6
19. Total cost of salt sold (items 16 + 18)	..	2,80,081 12 1	..	4,830 13 8	..	8,027 14 3	..	12,010 1 11
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 4 3·01	..	0 3 6·9	..	0 2 7	..	0 8 4·7
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	83,194·38	..	1,101	..	5,886	..	786	..
23. Closing stock balance	823,079·2	2,06,155 9 1	72,627	16,258 10 2	66,023	8,367 14 1	14,422	7,414 3 3
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	7,80,033 5 9	..	3,743 13 0	..	9,233 4 0	..	15,035 7 6
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 6,27,923 14 7	..	+ 11,971 3 6	..	+ 3,962 4 1	..	+ 10,439 8 10

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

(*a*) Working expenses.

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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, 1918-19—*cont.*

Items—*cont.*	Kadaikadu.		Vedaranniyam.		Adirāmpatnam.		Kattumavadi and Lakshmi pans.		Manakkudi.		Levingepuram Extensions I and II.	
	Quantity. (28)	Value. (29)	Quantity. (30)	Value. (31)	Quantity. (32)	Value. (33)	Quantity. (34)	Value. (35)	Quantity. (36)	Value. (37)	Quantity. (38)	Value. (39)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	..	..	97,425	11,670 10 3	..	..	36,019	5,083 15 6	28,399	4,688 12 0	..	..
2. (a) Quantity of salt manufactured	30,644	..	170,374	..	6,712	..	188,829	..	125,259	..	140,936	..
(b) Gain by weighment	..	..	58	..	..	..	4	..	20	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	24	..	..	..	..	..
Total of (a), (b) and (c)	30,644	..	170,432	..	6,712	..	188,857	..	125,279	..	1,40,936	..
3. Deduct wastage	440	..	2,049	..	..	..	3,129	..	2,567	..	..	..
4. Net quantity (i.e., item 2 — item 3)	30,204	..	168,383	..	..	..	185,728	..	122,712	..	1,40,936	..
5. Land assessment	..	20 5 10	..	18 13 0	..	..	..	118 15 0	..	83 3 0	..	27 15 4
6. Land and village cess	..	(a) 1 4 4	..	..	..	..	..	7 6 11	..	6 8 0	..	(a) 2 2 11
7. Payment to manufacturers	..	13,327 9 7	..	17,547 4 8	..	..	..	19,713 15 9	..	13,081 12 6	..	18,911 2 0
8. Works for salt manufacture and storage. Interest	..	..	..	148 2 2	..	508 9 10	..	390 11 9	..	346 9 11	..	..
Repairs	..	..	..	..	..	1,038 7 1	..	285 13 5	..	164 9 3	..	1,529 10 9
9. Roads and Railway sidings—Interest	..	..	..	..	..	..	..	82 8 4	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	..	..	..	..	..	..	..
11. Conveying and storing salt	..	829 15 9	..	..	..	..	..	3,365 4 0	..	2,724 10 8	..	..
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	4,512 3 11	..	128 8 1	..	5,721 3 9 3 4 9	..	2,504 13 4	..	3,574 4 10 166 0 3
13. Total (i.e., of items 5 to 12)	..	14,179 3 6	..	22,226 7 9	..	1,675 9 0	..	29,689 3 8	..	18,912 2 8	..	24,211 4 1
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 7 6·1	..	0 2 1·3	..	0 3 11	..	0 2 6·6	..	0 2 5·5	..	0 2 8·9
15. Number of maunds of salt sold	11,266	..	5,028	..	..	..	102,034	..	84,884	..	1,800	..
16. Cost of the same	..	5,286 8 0	..	662 8 1	..	..	..	15,605 0 6	..	13,235 1 1	..	308 7 0
	Y. M. D.		Y. M. D.				Y. M. D.		Y. M. D.			
17. Average period of storage of the same	0 6 0	..	0 0 5	..	..	..	1 5 26	..	1 3 26	..	..	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	105 11 8	..	0 5 11	..	..	..	929 5 9	..	700 0 2	..	..
19. Total cost of salt sold (items 16 + 18)	..	5,392 3 8	..	662 14 0	..	..	..	16,534 6 3	..	13,935 1 3	..	308 7 0
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 7 7·8	..	0 2 1·3	..	..	..	0 2 7·1	..	0 2 7·5	..	..
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	440	..	2,049	..	..	..	3,129	..	2,567	..	..	..
23. Closing stock balance	18,758	3,802 9 4	103,318	12,614 4 10	6,712	1,675 9 0	119,312	19,015 5 7	64,981	9,645 9 5	139,136	23,841 8 0
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	5,314 15 0	..	942 12 0	..	..	..	27,510 1 0	..	27,348 11 6	..	700 4 6
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+8,725 4 8	..	+1,223 8 7	..		..	+24,915 0 10	..	+18,370 7 8	..	+24,233 5 6

NOTE.—Item 15 excludes salt issued for fish-curing purposes and for use in manufactures and industries. (a) Working expenses.

APPENDIX K (vide paragraph 36).

Statement of offences against the Salt laws in the Madras Presidency in the year 1918-19.

—		Subdivision.											Total.	
		Waltair.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Malabar.	1918-19.	1917-18.
Pending at the beginning of the year and reported during the year— Cases	8	15	35	33	23	..	9	78	6	21	22	135	385	235
Persons	11	17	34	32	23	..	10	79	6	18	4	75	309	177
Disposal by officers of the department.														
Released by department— I. Infirm persons, pregnant women and children— Cases	1	..	..	..	..	..	..	2	..	..	..	1	4	5
Persons	1	..	..	..	..	..	..	2	..	..	..	1	4	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	6	..	..	..	25	1	..	..	1	34	4
Persons	..	..	2	6	..	..	..	25	1	..	..	1	35	4
III. On proof of ignorance or inadvertence— Cases	1	..	1	..	1	..	..	1	..	..	..	..	4	..
Persons	1	..	1	..	1	..	..	2	..	..	..	1	6	1
IV. For want of proof— Cases	..	2	..	1	2	..	..	5	..	..	1	1	12	5
Persons	..	10	..	1	2	..	..	5	..	..	1	1	20	8
Total released— Cases	2	2	2	7	3	..	..	33	1	..	1	3	54	14
Persons	2	10	3	7	3	..	..	34	1	..	1	4	65	19
Sent for trial— Cases	6	6	31	23	20	..	9	42	5	15	3	71	231	155
Persons	9	7	31	23	20	..	10	42	5	18	3	71	239	157
Total disposed of— Cases	8	8	33	30	23	..	9	75	6	15	4	74	285	169
Persons	11	17	34	30	23	..	10	76	6	18	4	75	304	176
Undetected cases and scrapings of salt-earth registered and written off— Cases	..	..	2	1	..	..	..	..	..	6	18	61	88	45
Total cases and persons dealt with including undetected cases and scrapings written off— Cases	8	8	35	31	23	..	9	*76	6	21	22	135	*374	214
Persons	11	17	34	30	23	..	10	*77	6	18	4	75	*305	176
Balance remaining for disposal at the end of the year— Cases	..	7	..	2	..	..	..	2	..	..	..	..	11	21
Persons	..	..	..	2	..	..	..	2	..	..	..	..	4	1
Disposal by the magistracy.														
Pending trial on 1st April 1918 and since sent up for trial up to 31st March 1919— Cases	6	7	31	23	20	..	9	44	5	15	3	74	237	169
Persons	9	8	31	23	20	..	10	44	5	18	3	74	245	171
Convicted— Cases	4	7	31	23	20	..	5	39	5	15	3	74	226	163
Persons	4	8	31	23	20	..	6	39	5	18	3	74	231	163
Acquitted— Cases	..	..	..	..	..	..	..	1	..	..	..	..	1	2
Persons	..	..	..	..	..	..	..	1	..	..	..	..	1	4
Balance remaining undisposed of on 31st March 1919— Cases	2	..	..	.	..	..	4	4	..	..	..	..	10	6
Persons	5	..	..	..	..	..	4	4	..	..	..	..	13	6

* Includes one case involving one person written off.

APPENDIX I. (vide paragraph 44).

Statement showing the operations of the fish-curing yards in the Madras Presidency for the year 1918–19.

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.	Buildings. Repairs.	Establishment.	Contingencies.	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	1918–19	61,015	115,679 17	11,786 8	7,363 6 0	8·38	11 14 11	1,685 8 3	8,075 9 9	1,500 1 1	11,363 2 5
	1917–18	66,729	136,499 37	13,445 11	8,103 3 6	8·73	143 9 10	1,199 1 3	7,048 8 11	2,153 0 4	10,514 2 4
Cocanada	1918–19	19,506	76,441 37	10,368 28	6,793 1 6	11·69	..	234 8 4	2,233 8 9	2,132 1 0	4,700 2 1
	1917–18	18,139	54,411 34	7,986 11	4,931 6 9	12·07	767 3 0	373 8 0	1,798 3 4	1,506 13 0	4,445 11 4
Masulipatam	1918–19	1,056	3,147 27	468 23	292 13 9	12·24	..	..	301 3 0	49 9 0	351 1 0
	1917–18	675	2,461 25	443 10	189 0 1	14·81	..	..	228 6 0	43 0 3	271 6 3
Nellore	1918–19	6,717	28,077 37	4,619 0	2,886 14 0	13·53	..	397 5 11	2,644 11 3	567 4 8	3,609 5 10
	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
Chingleput	1918–19	6,420	37,186 36	4,941 31	3,088 9 9	10·93	..	242 0 6	1,435 4 8	365 0 6	2,042 5 8
	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
Cuddalore	1918–19	4,534	6,691 33	957 24	598 8 3	11·95	..	23 4 0	563 0 6	68 1 0	659 5 6
	1917–18	4,175	5,637 37	760 32	414 4 10	12·42	..	115 12 3	600 0 0	72 0 0	787 12 3
Negapatam	1918–19	6,366	27,597 16	4,847 37	3,030 0 3	14·46	..	243 0 0	2,108 13 6	503 7 0	2,855 4 6
	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
Tinnevelly	1918–19	7,995	55,314 20	10,800 21	6,750 5 3	16·66	..	124 9 8	2,265 6 5	1,806 6 4	4,196 6 5
	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
Malabar	1918–19	149,192	1,145,077 14	187,283 38	1,17,039 4 3	13·46	321 13 2	3,823 2 1	26,081 13 4	17,236 5 3	47,463 1 10
	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
Total, Madras Presidency	1918–19	262,361	1,495,117 37	236,554 15	1,47,845 15 0	13·02	333 12 1	6,778 7 2	45,809 12 2	24,318 3 10	77,240 3 3
	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

Statement showing the quantities of fish brought for curing in the yards of the East and the West Coasts during the five years ending 1918–19.

Years.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
1914–15	8,219	21,271	29,490
1915–16	9,982	26,481	36,463
1916–17	10,499	36,605	47,104
1917–18	12,152	44,438	56,590
1918–19	12,859	42,064	54,923

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Government of Madras

REVENUE DEPARTMENT

G.O. No. 2153, 15th September 1919

Salt Administration Report

Recording, with remarks, the report of the Board of Revenue on the administration of salt revenue for 1918–19.

READ—the following paper:—

Proceedings of the Board of Revenue (Separate Revenue), R. No. 1669/Salt, dated 26th August 1919.

R. B. Wood, Esq., I.C.S.,

Acting 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 the year 1918–19.

(True extract)

E. Graham,
Secretary.

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

Copy to the Accountant-General, Madras, with a copy of the report.

Order—No. 2153, Revenue, dated 15th September 1919.

Commerce No. 59

Recorded.

2. The Government note with pleasure the large increase in the area under cultivation and in the output of salt during the year under review and trust that determined efforts will be made to secure new markets for the surplus stock. They await the proposals of the Board of Revenue on the subject of freights from Madras to Calcutta.

3. With the high prices ruling during the greater part of the year it was inevitable that crime should show signs of recrudescence. The Government hope that the number of cases will decrease with the fall in prices.

4. Orders have already been issued sanctioning the scheme for the establishment of a coolies' club and canteen at the Madras Salt Depot.

5. The Government note with pleasure the testimony borne by the Commissioner to the exceptionally good work of Mr. Rolland, M.R.Ry. Rao Bahadur M. Venkatarama Ayyar, Khan Sahib Muhammad Sadukh Ali Sahib and M.R.Ry. S. Muttuswami Ayyar.

(True extract)

A. F. G. Moscardi,
Tempy. Addl. Secretary to Government.

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

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