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Report of the Administration
of the Dept. of Salt Revenue in the
Madras Presidency. 1919-20

REPORT

OF THE

ADMINISTRATION

OF THE

DEPARTMENT OF SALT REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1919-20

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ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT

MADRAS PRESIDENCY

FOR

1919-1920

CHAPTER I.—ADMINISTRATION.

A. Personnel of the department.—Mr. R. B. Wood, I.C.S., was in charge of the department till the 21st of November 1919 when he was relieved by Mr. Neil MacMichael, I.C.S., who held charge for the rest of the year. Mr. E. Graham held the office of Secretary throughout the year. Messrs. G. E. Johnston and C. S. Rolland were in charge of the Southern and Central divisions respectively throughout the year. Messrs. Flemyng, Gooch, Tillard and Strathie held charge of the Northern division for various periods. M.R.Ry. S. Ramachandra Rao acted as Abkāri Deputy Commissioner throughout the year except for the period from 21st May to 3rd November 1919 when Mr. James Mason was in charge.

Officers on military duty.

2. Including the three officers who were serving under the Indian Munitions Board, there were 39 officers of the department on military service on 1st April 1919. Twenty-five returned to civil duty, one resigned and one died during the year. On 1st April 1920, twelve officers, viz., three Inspectors, three Assistant Inspectors and six Sub-Inspectors were still serving in the military department. The appointments of three probationary Inspectors, three Assistant Inspectors and twenty-five Sub-Inspectors were reserved for officers and men of the army demobilised in India. The posts of one probationary Inspector, three Assistant Inspectors and twenty-five Sub-Inspectors were accordingly filled up during the year by ex-army men.

B. Administrative changes.—3. (*a*) Government sanctioned the formation of an Abkāri Preventive circle in the Gōdāvari Agency with effect from 1st October 1919 and in consequence the limits of the Ellore circle were revised.

(*b*) The Nilgiris district was constituted into a separate charge under an Assistant Inspector attached to the Coimbatore circle and as a result the territorial limits of the Malappuram circle of the Malabar subdivision and the Coimbatore circle of the Trichinopoly subdivision were changed.

(*c*) The limits of the Penuguduru, Rajahmundry and Mogalturru Circles were altered and a new circle was formed called the Amalapuram Circle with effect from 1st April 1920.

(*d*) The Customs cordon round Mahe was abolished and the additional temporary establishment sanctioned for the Mahe range was employed with effect from 1st January 1920.

(*e*) The salt factory at Kuttanguli was closed from 1st January 1920.

(*f*) The salt depots that were opened in inland districts on account of the salt scarcity were all closed.

(*g*) The Board was authorized to fix from time to time the prices at which salt should be sold at the several factories subject to ratification by Government.

(*h*) The rules for the grant of licences for salt manufacture were revised so as to give greater control over the methods of manufacturing salt.

(*i*) Headquarters were fixed for preventive ranges and Sub-Inspectors were allowed to halt at headquarters for seven or more days in a month.

(*j*) Sub-section patrols, i.e., patrols by peons under the range Sub-Inspector's orders but without his presence, were permanently abolished.

(*k*) Government sanctioned the general revision of the permanent establishment rendered necessary by the opening of new factories and extensions.

CHAPTER II.—ESTABLISHMENTS.

Establishment.

4. Appendix A shows the changes in the establishment during the year and its strength at the end of the year. The increase is due mainly to the formation of the agency circle and to the working of several extensions in salt factories.

Punishments.

5. The total number of punishments imposed on officers of the department was 1,580 (1,855) and the percentage of punishments to the total strength was 18·1 (21·5). Fourteen appeals against punishments were received by the Board during the year, eleven from Sub-Inspectors, one from a clerk and two from menials. In eight cases the decision of the lower authorities was modified, in two it was reversed and in the remaining four cases the punishments were confirmed.

Resignations.

6. Fifty-three officers including one probationary Inspector, eight Sub-Inspectors and twenty-one clerks resigned their appointments; the number of resignations was sixty-seven in the previous year. The reasons adduced were ill-health, private affairs or desire to better themselves elsewhere.

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

7. During the seasons of 1917 and 1918, every endeavour was made to increase the output of salt so as not only to make good the shortage within the Presidency but also to supply other Provinces. Owing to conditions connected with the war there was at one time a prospect of securing in Bengal a new market for Madras salt. But the cessation of hostilities, the record manufacture in 1918, the opening up of new salt works in Bombay and in Northern India, the extension of manufacture in Burma and Ceylon soon changed the position: and at the same time, the import of foreign salt into Bengal was resumed. The stock of salt in this Presidency became in consequence in excess of the demand: and the energies of the department in the year under report had to be directed mainly towards the improvement of the quality of salt. The monopoly and excise licences were amended so as to give greater control over the processes of manufacture and thus render possible the production of white pure salt for the Calcutta market. A few assignments were made with the specific object of obtaining salt of an improved quality. In the Pundi factory 90·69 acres were assigned to the Raja of Parlakimedi for use as reservoirs and condensers, 20·26 acres were assigned in Karapad Extension I to Mr. Machado and 8·89 acres to the excise licensees in the Muthuraghunathapatnam factory. Save in these and a few other cases, however, it cannot be said that the Madras licensees displayed any activity in developing their markets: and the efforts of the few who did try have not so far been attended with any marked success. The most promising venture is that of the Chemical Industries, Limited, at Surla who have in the current season installed a crushing plant.

Attempts have been made by the department to procure expert advice from Europe on the methods of salt manufacture but so far without success. Failing the services of an expert from Italy or France, Mr. Rolland has been instructed, while on leave, to inspect the salterns in France, Aden and Port Said and to study the processes there followed. Meanwhile in spite of the fact that the sales in 1918–19 exceeded by $9\frac{1}{2}$ lakhs of maunds those of the previous year, the stocks on the 31st March 1919 were abnormally large.

8. The difficulties in the way of disposing of these large stocks at a profit caused great disappointment among the licensees especially in the factories of Tinnevelly and Negapatam subdivisions and naturally reacted on the manufacturing activities of the season of 1919. There were also untimely rains. In the Waltair subdivision heavy rain in January and February 1919 retarded manufacture at first but the spell of hot weather that followed made up for the late start and by the end of the season the increase in production in comparison with the previous year was over seven lakhs of maunds. This increase took place in all the factories of the subdivision except Ganjām where there was a fall of $22\frac{1}{4}$ inches of rain between January and the middle of June 1919. The factories in the Cocanada and Masulipatam subdivisions were not much affected. In the Nellore subdivision there was heavy rain spread all over the factories from May to September and manufacture was consequently much retarded with the result that the production in the season was less than that of the previous year by five lakhs of maunds. Among the factories in the Central Division, Ennore was most unfortunate. The brine supply failed and the bar closed so early as February. It was afterwards opened at a cost of about Rs. 4,000 but when manufacture was in full progress, heavy rain in July practically put a stop to further production. Though a provisional dittam of thirty lakhs of maunds was fixed for the season of 1919, the quantity actually scraped in the Ennore factories amounted to less than ten lakhs of maunds. In the Tinnevelly subdivision where manufacture often continues practically throughout the year, the heavy rain of October 1919 led to early closure. Generally speaking, in all factories of the Presidency, manufacturing operations commenced later, and scrapings closed a month earlier than usual with the result that the quantity produced in the season in 1919 was 12 lakhs less than in the previous season. To encourage the licensees to push on manufacture more vigorously, special bonuses ranging from 3 to 6 pies per maund were granted. But several licensees did not take advantage of this concession and the amount paid as bonus came only to Rs. 18,831 on 908,376 maunds. The bulk of this was earned in the Waltair subdivision. Experience has shown that the existing rates of kudivaram are not sufficient in many factories to induce the licensees to work their pans under present conditions. Temporary increases in the rates of kudivaram have been sanctioned in several factories in the current year, and the Board has called for detailed proposals from the local officers for the revision of kudivaram rates throughout the Presidency.

9. Manufacture was carried on at all the 51 factories. One of the established factories, viz., Kuttanguli was closed from 1st January 1920 as it was found to be expensive and unnecessary. The Penuguduru extension IV assigned to Mr. T. H. Barry was practically not worked—a quantity of 1,368 maunds having been manufactured on an area of 124·05 acres. Owing to disputes among the joint lessees of Karapad Extension III Government interfered and effected a division of the area between the two partners. Mr. Sankararamakrishna Avadhanigal refused to accept the award and the area of seventy acres that fell to his share was left uncultivated in the 1919 season. Section III, Block 1 at Adirampatnam and the Kadaikadu factory worked under *amani* in the 1918 season were worked under the Modified Excise system in the 1919 season. The former was temporarily assigned to Mr. C. E. Berry but the assignment was cancelled after the close of the season as the lessee did not desire to work the plot, and for the current season, the plot is being worked under *amani*. The Kadaikadu factory was auctioned and fetched Rs. 19,300. Leases running for a period of 25 years under Modified Excise terms were granted to the successful bidders. The following table shows the area cultivated and the quantities produced during the season of 1919 in the four classes of factories, viz., Demonstration, Monopoly, Modified Excise and Excise respectively:—

	Area cultivated. ACRES.	Quantity produced. MAUNDS.
1. Demonstration factories	283	233,084
2. Monopoly factories	6,286	3,125,243
3. Modified Excise factories	7,297	3,753,178
4. Excise factories	6,702	7,925,449
	20,568	15,036,954

A quantity of 1,538,648 maunds of salt or 41 per cent of the total produce in the Modified Excise factories was purchased by Government from the licensees.

Experiments.

10. The objects of the salt manufacturer are (1) to make as much salt as possible in a given area in a limited time as cheaply as possible, (2) to make it clean, white and chemically pure, (3) to make it for most of the Madras markets as light as possible.

As salt makers are out to make money and as salt traders pay more for light salt than heavy, it is obvious that the question of light salt cannot be ignored except for such markets as only buy by weight. Mr. Brodie's experiments in the past were all directed primarily to the third object noted above. But as the conditions connected with the war opened up a prospect of securing for Madras a new market in Bengal, work in recent years has been to a great extent directed to the second object. As observed in the report for 1917–18 (paragraph 17), to secure the Bengal market something approaching a revolution in the processes at present followed is necessary. Size of grain is of no consequence, but the salt must be free from magnesium and it must be also free from dirt, for which purpose cleaner processes of scraping and possibly an artificial bottom to the bed are necessary; in addition to which, the stages from scraping to storage must be greatly simplified in order to avoid the dirtying of the salt. With this end in view, experiments were conducted at the Krishnapatnam, Model Saltern (Vayalur), Manambadi and Levingepuram. Some of the more important Modified Excise lessees, notably the Chemical Industries, Ltd., at Surla manufactured salt on improved methods and conducted experiments to secure clean white salt to suit the Calcutta market.

In Krishnapatnam different experiments were tried on specially prepared beds, such as, (1) well-tamped clay beds sprinkled with sand, (2) beds of Cuddapah slabs, (3) beds of cement and (4) beds of reinforced tar. The salt obtained from the sanded beds was remarkably pure and white and contained no less than 97·35 per cent of sodium chloride. In Manambadi, different systems of irrigation, viz., irrigation to a depth of 1, 2 and 3 inches respectively were tried and only brine of 25° B was used for irrigating the crystallizers. Experiments with artificial beds were also tried at the Model Saltern, Vayalur and Levingepuram. The analytical results of the several experiments made are contained in the statement forming Enclosure I to this report.

11. The results of the experiments tried in the season of 1919 read with experiments conducted in previous years may be summed up briefly as under.—

(1) Free flow at high tides is not sufficient to keep condensers adequately supplied anywhere in the Presidency throughout the season. To dig out condensers to the depth necessary is extraordinarily expensive, and as they rapidly silt up the expenditure has to be constantly repeated.

(2) Lift by engine and pump appears to be 70 per cent cheaper than manual labour; but when the licensees do the lifting themselves and would get no remunerative work elsewhere if they were saved this work, the extra cost does not seem to be a factor in the ultimate cost of the salt. For large holdings power lift is far the cheapest.

(3) Hard-tamped pans and a sufficient depth of brine at scraping are the only conditions necessary to make clean white salt. The regular elimination of the bitterns ensures its chemical purity. Soft beds will never give clean salt and the salt made from such beds will usually not even wash clean.

(4) Cement beds crack; Cuddapah slabs are too expensive and constantly give trouble through leaking; tar taints the salt; bamboo floors make the salt yellowish red, which will not wash out; magnesite tiles give good results provided they are three or four months old before being used, and the bitterns used in their manufacture are not under 37° B.

12. The experiments ordered to be conducted in the season of 1920 aim at collecting information on the following points:—

(i) What ratio of condensers give the biggest outturn of salt.
(ii) Whether 25° or 18° B density brine in the crystallizers gives the biggest outturn.
(iii) Whether 18° brine gives a salt so much lighter that it would more than pay for any shortness in output.
(iv) Whether different methods affect the cost to any appreciable extent.
(v) Whether scraping at over 30° combined with washing is economically sound.
(vi) The cheapest method of thorough washing.

13. Among the attempts made to produce salt suited to the Calcutta market one was the manufacture of table salt at the Madras Depot. During the year 1,100 lb. packets and 17,198 lb. of loose salt were manufactured and 1,070 lb. packets and 17,551 lb. of loose salt were sold. The salt so manufactured contained 97 per cent of sodium chloride. When establishment charges were included, the manufacture of table salt at the depot was not found to be a profitable concern and the experiment has recently been discontinued. Mrs. Hilton and Mr. Schomburg of

Covelong manufactured 590 maunds of refined salt. Mr. Schomburg has since applied for permission to use the Tirupporur swamp as a reservoir and condenser, to set up more pans, to construct tanks for the storage of strong brine for boiling during the rainy season and to erect buildings for storing refined salt. The application is under the consideration of the Board.

The system of washing in boxes was tried in Krishnapatnam and though the process was very expensive salt thus washed was found to be very clean. As an alternative, washing salt on bamboo mats was tried and found to be easier and less costly and to clean the salt as well as washing in boxes.

14. Experiments to avoid dirtying of the salt between scraping and storage were also conducted during the season. Storing salt in heaps on weighment of 15 per cent only, described in paragraph 26 of the last year's report, was adopted at Pandraka and at the Madras Depot. The results show that the system accelerates storage successfully, that the salt is subjected to less handling and that transport expenses are lessened. Wastages were also more favourable than under the usual method. The system is being continued this year.

In the Madras Depot storage of salt in sheds was introduced. Roughly a shed occupies two XXX garce spaces and the storage capacity is 120 to 150 garces. In this there is a decided saving in space and the system is found to be more economical and advantageous than storage in XXX garce heaps. A similar experiment was tried in Pandraka.

Eight XX garce heaps in Chinnaganjam and two in Krishnapatnam were stored on spaces floored with split bamboos and date mats. The experiments were successful in so far as cleanliness was concerned, but the system had no effect on wastages.

Analyses.

15. As in previous years the quality of salt was tested in the Board's Laboratory. The following table shows the average results of analyses made in the year of the salt from different factories.

	Sodium chloride.	Magnesium salts.	Calcium salts.	Dirt.	Other matter.
Demonstration factories	95·63	2·5	0·6	1·3	..
Monopoly factories	93·05	2·7	1·1	0·3	2·9
Excise and Modified Excise factories.	93·10	3·3	1·0	0·2	2·4
Experiments	96·17	2·2	0·5	0·3	0·9

The salt at 31 factories was inferior to the Presidency average, but the only factory that produced salt containing less than 90 per cent of Sodium Chloride was Polavaram extension. The number of samples analysed during the year was 539. On the whole, the results obtained are a great improvement on those of 1918, and this is due to the fact that more attention was paid to the quality of the salt manufactured.

By-products.

16. Mr. Berry manipulated the bitterns in sections (iii) and (iv) of Block I at Adirampatnam for the manufacture of Epsom salt, Calcium Sulphate, etc. He produced 34½ maunds of Epsom salt, 23¾ maunds of Magnesium Chloride and 10½ maunds of Calcium Sulphate. As the experiments are still in their infancy, no royalty fees have been prescribed.

Another experiment was made in the manufacture of Magnesite tiles in Tuticorin. Six thousand tiles of 6 x 6 x ½ inches, 120 of 6 x 6 x 1 inches, and 600 bricks of 6 x 3 x 1½ inches were made by hand at a cost of about 3, 5½ and 5½ pies each respectively. The magnesite cement was mixed with sand in the ratio of 1 : 4 Madras measures, and bitterns at about 35 degrees added and ordinary wooden moulds used. Bricks of a special size (6 x 3 x 2 inches) were made for the magnesite bath. The experiments are being continued during 1920.

Stocks and issues.

17. The total quantity of stored salt at the commencement of the year was 7,683,252 maunds, sufficient for 8·8 months normal consumption. Of this quantity 3,062,636 maunds belonged to Government and 4,620,616 maunds to excise and modified excise licensees. The total quantity manufactured during the year was 14,470,545 maunds, of which

4,595,484 maunds belonged to Government and 9,875,061 maunds to excise and modified excise licensees. The issues were 3,574,696 maunds of Government and 8,059,404 maunds of excise salt, or 11,634,100 maunds in all. Thus the balance at the end of the year was 10,000,467 maunds, sufficient for 11 months normal consumption.

Exports.

18. The quantity of salt exported during the year was 330,064 (828,516) maunds. Of this 247,086 (445,042) and 17,700 (306,954) maunds were issued to the Travancore and Cochin Darbars respectively, 63,278 (76,550) maunds to Ceylon and 2,000 maunds to Penang. The decrease in the year is mainly due to smaller issues to the Travancore and Cochin Darbars.

Wholesale and retail prices.

19. The existence of large stocks and the falling demand for Madras salt from places outside the presidency tended to reduce the wholesale prices. Those for excise salt decreased on the average from 9 annas 5 pies in 1918–19 to 4 annas 6 pies per maund in 1919–20. During the year under report the policy of Government in regard to the sale of salt at their disposal was formulated as follows :—

(1) the price of salt should be kept as low as possible in the interests of the public: and the primary object of the Government stocks is to control the prices charged by the trade.

(2) When stocks are so short that sales at the fixed price only mean that the traders, and not the public, buy up the Government stocks and pocket the difference between the fixed and the market rates, Government salt should be sold by auction.

(3) Government sales should be so restricted as always to keep a substantial Government reserve in stock, as widely distributed over the presidency as possible.

(4) Government stocks should not be allowed to get too old, but should be kept constantly renewed : otherwise they become unsaleable.

(5) the fixed price should not be so low that new modified excise licensees will have to sell at a loss.

In accordance with the above principles, the Board was authorized to fix from time to time the prices at which Government salt should be sold at the several factories. Unrestricted sale at a fixed price was reverted to at many factories and the issue price was enhanced to 4 annas in a few cases. The auction system continued only in some of the northern factories and at the Madras Depot and at Manambadi where it was necessary to reserve the Government stock. The average price fetched for Government salt during the year was As. 5-1 per maund; it was As. 9-8 in the previous year.

Retail prices also fell with the wholesale prices. The average prices at headquarter stations varied from As. 1-2 to As. 2-4 per Madras measure of 120 tolas. The price was 2 annas and above only at two headquarter stations, viz., Salem and Ootacamund.

Measures of control.

20. The issue of salt at fixed rates to municipalities, unions and co-operative societies was continued throughout the year, but very few of these bodies found it necessary to take advantage of the concession, as prices had fallen considerably throughout the presidency. The total quantity of salt sold in this way during the year was 27,706 maunds, while 81,360 maunds were so sold in the previous year. The system of direct issue to retail dealers in the Madras City was also continued, 68,696 maunds being sold by this method in Madras, and the concession was extended to the bona fide retail merchants at Tiruvottiyur, Sembiam, Sriperumbudur, Saidapet and St. Thomas' Mount. The system was, however, discontinued by the end of October 1919 being no longer necessary.

At the commencement of the year Government depots were working at Katpadi, Vayalpad, Guntakal, Salem, Erode, Madura and Dindigul. Owing to the abundant local supplies these depots did very little business and by October, they had all been closed, their stock being sent to the fish-curing yards in the west coast. The quantity of salt sold from the Government depots for home and inland consumption was 17,573 maunds. The financial result of the working of these depots from the time of starting to their closure was a net gain of Rs. 18,115 excluding the duty on salt supplied to the fish-curing yards.

21. The quantities of duty-free salt supplied to the French Government and for use in manufactures amounted to 58,474 (69,110) maunds and 14,982 (12,378) maunds respectively.

Damages and wastages.

22. The damage caused by rain was estimated at 32,690 (25,504) maunds. A quantity of 1,839 maunds was rejected before storage on account of bad quality. The quantities written off during the year as wastage amounted to 483,062 (521,426) maunds. The general proportion of wastage to the stored contents of heaps sold was 4·4 (4·1). Excesses amounting to 1,408 maunds were discovered in 89 heaps.

Co-operative societies

23. The work of the Salt Loaders' Co-operative Society at the Madras Depot was as in last year confined to operations in connexion with sales and was satisfactory. The branch of the Madura-Ramnad Co-operative Society continued to work at the Manakkudi factory. It has now 67 members on its rolls. A sum of Rs. 2,165 was granted as loan from the society to 29 of its members, of whom six drew Rs. 460 for improving their salt pans. The society is working well. The contract for the supply of sandals for the Salt, Abkari and Customs establishment was given to the Tiruvannamalai Taluk Co-operative Union with satisfactory results.

24. Appendix J shows the profit and loss on manufacture of salt at the several Government factories. All factories except the Model Saltern, Vayalur, worked at a profit. The loss at the Model Saltern is due to the fact that the charges incurred for conducting certain special experiments are included in the cost of production. The cost of manufacture per maund of salt was over 3 annas in Ganjam, Calingapatam and Levingepuram and over 4 annas at Polavaram, Madras Depot, Model Saltern, Manambadi and Kattumavadi, due mainly to increased rates of kudivaram and higher wages for labour.

25. The storage of heaps by superior officers and the test weighment rules received due attention during the year.

26. The contractor for the supply of boats for the transport of salt from the Ennore factories to the Madras depot was unable to complete the transport and the contract was cancelled about the middle of June. The work was then taken up by Government under *amani* and proceeded fairly successfully. The *amani* system is being tried again during the current season.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

27. Of the total quantity of 11,618,386 (12,198,161) maunds issued from salt factories during the year, 65,278 (76,550) were issued for export by sea, 58,474 (69,110) to the French Government, 247,086 (445,042) and 17,700 (306,954) maunds to the Travancore and Cochin Darbars respectively and 252,826 (236,555) maunds to fish-curing yards, leaving 10,977,022 (11,063,960) maunds which were distributed by rail or road for ordinary consumption in 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. In addition to the quantity of locally produced salt issued for ordinary consumption 1,399,252 (1,372,617) maunds were imported by sea from Bombay into the west coast districts and 303,511 (306,572) maunds were imported from Bombay and Goa by rail. The imports from these areas into Mysore by rail were 605,061 (638,638) 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 13,284,846 (13,381,807) maunds.

28. 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 increased from 1,063,854 to 1,125,095 and those to Central Provinces from 96,797 to 162,674 maunds. The issues to Bengal decreased from 196,607 to 68,465 maunds and those to the Nizam's Dominions from

281,666 to 174,325. The decrease in the case of Bengal was due to the renewed imports of foreign salt into Calcutta and in the case of the Nizam's Dominions to the competition of Bombay salt. It is noticeable that the Tinnevelly district factories are trying to push their salt in the markets of Salem and South Arcot and that they have partially succeeded in ousting Bombay salt from the former. The imports by sea into South Kanara and Malabar and by rail to the Madras Presidency and Mysore increased as a result of the increased stocks in Bombay.

29. The estimated consumption per head including the Native States within the borders, Mysore and Coorg, works out to 20·21 lb. while it was 20·49 lb. in 1918-19, and 18·02 lb. in 1917-18. The figure was as usual much higher than the average for the whole of India which is between 12 and 13 lb. The consumption of Pudukkottai worked out in the usual way amounted to 11·63 lb. per head; it was 14·66 lb. and 14·46 lb. in 1918-19 and 1917-18 respectively.

CHAPTER V.—REVENUE AND EXPENDITURE.

Revenue results—Receipts.

30. The total salt revenue was Rs. 1,51,53,932 (1,77,72,899). The fall in comparison with the preceding year was due to the lesser demand from other provinces for Madras salt. This led to the sale of Government salt at a fixed price of 3 annas in many factories. Out of the total revenue above stated the duty comes to Rs. 1,37,16,360.

31. Of the total receipts, again Rs. 32,15,108 represents the duty and cost price realized in cash, Rs. 1,16,99,075 the duty on salt issued on credit and the balance Rs. 2,39,749 customs duty, cess, fines and receipts other than cost price of salt on account of inland depots. The percentage of issues of salt under the credit system was 85·3 (81·8).

32. 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. 1,52,66,604.

Charges.

33. The total charges of the department amounted to Rs. 44,91,651 (46,76,180) of which Rs. 33,82,309 (31,55,594) represent the recurring charges for establishments, supplies, services and contingencies and Rs. 11,09,342 (15,20,586) charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works. Under the former head there was an increase in expenditure of Rs. 2,27,000 of which Rs. 1,20,000 represented the cost of additional local allowances sanctioned on account of high prices. There was an increase of Rs. 36,000 under permanent establishments and of Rs. 5,000 under temporary establishments. These increases were due to the revision of the factory establishments necessitated by the opening of several new factories and extensions in previous years. Charges under "Office expenses and Miscellaneous" showed an increase of Rs. 61,000 due to high wages of labour and rise in the cost of materials. The enhancement in the postage and telegram rates is responsible for an increase of Rs. 5,000. The amount spent on excise licensees' works and "Salt purchase and Freight" were Rs. 37,903 (30,337) and Rs. 10,71,439 (14,90,249) respectively. The details of the latter are given in Appendix I. The decrease of Rs. 1,10,000 under "Purchase of salt" (manufacturers' share) is due to the fact that the quantity purchased by Government in the year under report was less than that purchased in the previous year by 6 lakhs of maunds. The purchase price was Rs. 5,86,957 or an average of As. 1-9 (As. 1-11) a maund. As there were no new extensions opened during the year, the expenditure on 'Works for manufacture and storage of salt' decreased by over one lakh of rupees. Owing to the closure of all the inland depots for the sale of Government salt the expenditure under 'Miscellaneous' was reduced to the normal figure.

Dividing the expenditure of Rs. 33,82,309 on establishments, allowances, supplies, services and contingencies in the usual proportion of two-thirds to excise and one-third to salt, the salt share comes to Rs. 11,27,437 or nearly 7·4 per cent of the revenue realized.

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

Offences.

34. Appendix K shows the number of cases detected and how they were dealt with. For the Presidency as a whole, fewer cases than in the previous year were detected and this is ascribed chiefly to the fall in the retail selling price of salt. There was, however, an increase of salt crime in the Manginapudi, Iskapalli, Udipi, Ganjam and Vedarauniyam circles, particularly in the two latter. In the Ganjam circle the cases related to the illicit removal of salt from factories and were no doubt the outcome of the famine then prevailing in the district. In the Vedarauniyam circle the increase in the number of cases detected was due to more effective patrolling. In the previous year the swamp patrol party had been withdrawn for factory work.

35. Including undetected cases and scrapings the total number of offences reported was 281 (364). The offenders were traced in 204 cases of which 188 were sent up for trial, and of these 183 ended in conviction. Of the cases traced 158 related to possession of illicit salt or salt-earth or manufacture of salt by illicit means and the remaining 46 to minor offences. The quantity of contraband salt or salt-earth involved amounted to 190 maunds, the Vedarauniyam circle alone accounting for 81 maunds. The average duration of enquiries into cases by Inspectors and Assistant Inspectors was 6·78 (5·64) days. Four cases were acquitted by the Magistracy during the year. The amount sanctioned as rewards decreased with the number of offences reported and was Rs. 551-12-0 (Rs. 782-8-0).

During the year under report no salt crime was detected in the Pudukkottai State.

CHAPTER VII.—MISCELLANEOUS.

36. The transfer to the Fisheries Department of the six fish curing yards referred to in paragraph 39 of the last report was completed with effect from 1st June 1919. The Director of Fisheries has reported that there is considerable difficulty in introducing improved methods of curing fish in these yards as the curers are conservative and unwilling to give up their crude and customary methods. He however hopes that in course of time, as the advantages of the improved methods are demonstrated to the curers, they will abandon their primitive and unscientific ways. Curing under the Ratnagiri and Colombo methods was confined to the Malpe I and II yards. The Fisheries Department took steps to prevent the curing of tainted fish and endeavoured to popularize the moisture system as fish thus cured were preferred in certain markets. There were no changes in the methods of curing adopted in the other yards of the Presidency.

37. Reference was made in the last report to the opening of 6 yards to be worked on co-operative lines under the Fisheries Department. Of these, only the Thalayi yard was completely constructed during the year. Operations commenced there on the 5th May 1919. Two more yards have since been sanctioned (Aila and Thannirbavi).

38. Three 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. There was also one private yard (Soma Merkalan's) at Malpe II where salt was issued under supervision free of duty. Five yards worked at night and the amount of overtime fees collected was Rs. 47-6-6. No application for the issue of salt for use at sea was received during the year.

39. There was not so much difficulty as in the previous year in supplying salt to the yards. The East Coast yards were as usual supplied with salt from the nearest factories; and the yards of the Udipi circle derived their supply by sea from the Tuticorin factories. All the other Salt Department yards in the Malabar subdivision were supplied from the Vedarauniyam and Adirampatnam factories while the 4 yards of the Fisheries Department obtained their supply from the Madras Salt Depot. The average cost of transport roughly works out to As. 9 per maund against As. 11-3 in 1918-19.

40. Appendix L shows the transactions at the yards during the year under review. *Season and issues.* The season was more favourable for fishing than the previous one. Sixteen lakhs seventeen thousand two hundred and nineteen (1,495,118) maunds of fish were brought for curing and 252,826 (236,555) maunds of salt were issued; 847,515 (551,383) maunds of cured fish were removed from the yards; 12,703 (11,131) maunds were imported 216,946 (245,061) maunds were exported mainly to Ceylon; and 643,272 (617,453) maunds were sold for local consumption. The average price of fish rose slightly from As. 2-2·5 per pound to As. 2-4·5.

41. *Issues per maund.* The quantity of salt issued per maund of fish cured increased on the East Coast from 11·58 lb. to 11·61 lb. and decreased on the West Coast from 13·45 lb. to 13·15 lb. The slight differences are due to variations in the size and kind of fish dealt with.

42. *Financial results.* 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 in all to Rs. 2,56,739 (2,46,212). The total receipts at the yards amounted to Rs. 1,58,018 (1,47,846) and the loss on the year's working to Rs. 98,721, while it was Rs. 98,366 in 1918-19. Having regard to the recurring losses on the working of the fish-curing yards, the Board recommended an enhancement in the issue price of salt from As. 10 to As. 15 per maund. Government, however, in their order Mis. No. 5 Revenue, dated 3rd January 1920, considered that the question of raising the issue price should be deferred.

43. *Saltpetre.* The number of factories for the manufacture of crude saltpetre was 76[illegible] (956) and the number of refineries 27 (30). Six thousand and thirty (9,333) maunds of refined saltpetre were produced. The refineries were nearly all in the Trichinopoly subdivision.

44. *Amenities.* Efforts to improve the sanitary and social conditions of life at the salt factories continued during the year. New schools were opened at Calingapatam, Manginapudi, Krishnapatnam, Arumuganeri and Muthuraghunathapatnam and a private school at Covelong was subsidized for the first time. School buildings were erected at Cheyur, Chunampet, Vallur and Attiput, but they were not opened, as trained teachers could not be obtained on the salary of Rs. 15 sanctioned by Government. Following the recommendations of the Salaries Committee, Government have since been addressed to sanction Rs. 30 for a trained teacher. Arrangements were also made for the inspection of factory schools by the educational authorities.

Badminton clubs were opened on Government land at Adirampatnam, Vedaranniyam and Kattumavadi and small plots of land within factory limits at Suria and Chinnaganjam were handed over to the local taluk boards for use as play-grounds. A circulating library was also started at Negapatam.

The construction of the Workmen's Institute at the Madras Depot was completed during the year and the buildings were handed over to the Y.M.C.A. who have kindly undertaken to manage the institute and provide counter-attractions to intemperance.

45. *Conduct of officers.* The officers of the department have with few exceptions worked well.

OFFICE OF THE BOARD OF REVENUE (SEPARATE REVENUE), MADRAS, 20th August 1920.

D. N. STRATHIE,
Acting Secretary to the Commissioner of Salt, Abkāri and Separate Revenue.

(True copy)

J. W. BONEBANK,
Assistant Secretary.

[Appendices.

APPENDIX A.

Statement showing the sanctioned strength of the establishments as it stood on 31st March 1920.

1	Establishments in the Board's and the Deputy and Assistant Commissioners' offices. — Clerks, accountants, copyists, type-writing clerks and pressman.	Establishments ... — Menials.	Inspectors, Assistant Inspectors and Sub-Inspectors. Permanent. — Inspectors.	Permanent. — Assistant Inspectors.	Permanent. — Sub-Inspectors.	Temporary. — Inspectors.	Temporary. — Assistant Inspectors.	Temporary. — Sub-Inspectors.	Subordinate Factory establishments. Permanent. — Clerks and shroffs.	Permanent. — Petty officers.	Permanent. — Peons.	Temporary (b). — Clerks and shroffs.	Temporary (b). — Petty officers.	Temporary (b). — Peons.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Strength at the beginning of the year ..	155	133	85	95	803	1	37	127	167	324	1,353	8	71	1,388
Sanctioned during the year	..	..	1	8	51	..	..	4	9	53	230	..	10	13
Abolished during the year	1	..	..	..	5	..	10	45	1	8	6	8	53	227
Strength at the end of the year	154	133	(a) 86	103	849	1	27	86	175	369	1,577	..	28	1,174

1	Subordinate Preventive and Tree-tax establishments. Permanent. — Clerks and shroffs.	Permanent. — Petty officers.	Permanent. — Peons.	Temporary. — Clerks and shroffs.	Temporary. — Petty officers.	Temporary. — Peons.	Subordinate Fish-curing establishment (c).	Subordinate Distillery establishment. — Clerks.	Petty officers.	Peons.	Saltpetre-amins—Petty officers.	Abkāri establishments in Collectorates and Taluk offices. — Clerks.	Menials.	Total strength.	Cost per annum.
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Strength at the beginning of the year ..	163	33	3,055	2	12	169	275	4	7	84	51	284	66	8,952	RS. 20,65,100
Sanctioned during the year	3	..	48	..	8	33	22	..	..	..	..	..	..	493	98,458
Abolished during the year	..	..	9	..	..	6	6	..	..	..	..	1	1	387	74,356
Strength at the end of the year	166	33	3,094	2	20	196	291	4	7	84	51	283	65	9,058	20,89,202

(a) Includes two probationary Inspectors.
(b) Includes non-continuous service men employed as line guards during the manufacturing season.
(c) Inclusive of the temporary men also employed on those duties.

APPENDIX B.

Statement of stocks and issues of salt in the Presidency of Madras in 1919-20.

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.							
	Government.	Excise.	Total.	Received from licensees.	From other sub-divisions.	Gain by weighment.	Miscellaneous.	Total.	Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand total, Government and Excise.	Government.	Excise.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Waltair	404,187	646,602	1,050,789	993,912	.	152	1,236	995,300	2,112,802	18	1,036	2,113,856	3,109,156	1,399,487	2,760,458	4,159,945
Cocanada	146,806	254,172	400,978	237,977	126	..	1	238,104	588,100	10	..	588,110	826,214	384,910	842,282	1,227,192
Masulipatam ..	21,297	146,050	167,347	31,042	..	84	..	31,126	227,844	6	..	227,850	258,976	52,423	373,900	426,323
Nellore	407,074	689,166	1,096,240	1,070,213	..	58	..	1,070,271	1,040,437	84	80	1,040,601	2,110,872	1,478,953	1,728,159	3,207,112
Chingleput ..	905,502	418,569	1,324,071	1,021,601	210	510	200	1,022,521	1,208,485	46	552	1,209,083	2,231,604	1,928,023	1,627,652	3,555,675
Cuddalore	101,123	171,483	272,606	154,628	..	..	150	154,778	605,482	42	308	605,832	760,610	269,617	763,599	1,033,216
Negapatam ..	527,372	710,456	1,237,828	504,325	..	72	..	504,397	817,737	173	4,892	852,802	1,357,199	1,031,769	1,563,258	2,595,027
Tinnevelly ..	507,727	1,679,561	2,187,288	555,153	..	..	..	555,153	3,224,898	140	31,932	3,256,970	3,812,123	1,067,599	4,931,812	5,999,411
Government depots in inland districts.	30,874	..	30,874	..	18,000	..	..	18,000	..	..	..	..	18,000	48,874	..	48,874
Total of the East Coast	3,051,962	4,716,059	7,768,021	4,568,851	18,236	876	1,587	4,589,650	9,855,785	519	38,800	9,895,104	14,484,754	7,661,656	14,591,120	22,252,775
Malabar—Total of the West Coast..	71,325	..	71,325	..	225,289	13	4,114	229,416	..	..	..	..	229,416	300,741	..	300,741
Total of the Presidency	3,123,287	4,716,059	7,839,346	4,568,851	243,625	889	5,701	4,819,066	9,855,785	519	38,800	9,895,104	14,714,170	7,962,396	14,591,120	22,553,516
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,701,181	..	..	1,701,181
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,582	..	..	1,582
Grand total ..	3,123,287	4,716,059	7,839,346	4,568,851	243,625	889	5,701	4,819,066	9,855,785	519	38,800	9,895,104	16,416,923	7,962,396	14,591,120	24,256,279

APPENDIX B—*cont.*

Statement of stocks and issues of salt in the Presidency of Madras in 1919-20—*cont.*

Subdivision—*cont.*	Expended during the year.													Balance in hand including wastage to be written off.		
	Government.							Excise.								
	Home and inland consumption.	Fish-curing.	Sold to French Government.	Sent to other sub-divisions.	Miscellaneous.	Wastage written off.	Total.	Home and inland consumption.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and excise.	Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Waltair	762,674	11,306	..	125	..	32,618	806,724	1,748,090	..	..	59,696	1,807,786	2,614,510	592,763	952,672	1,545,435
Cocanada	202,166	8,463	1,080	..	..	11,027	222,736	512,978	..	2	22,050	535,030	757,766	162,174	307,252	469,426
Masulipatam ..	45,040	363	..	..	..	4,208	49,611	242,652	..	..	11,594	254,246	303,857	2,812	119,654	122,466
Nellore	562,414	3,257	..	..	..	18,179	583,850	957,270	..	..	35,919	993,189	1,577,069	895,073	734,970	1,630,043
Chingleput ..	1,194,192	3,763	..	63,568	14,461	63,162	1,339,149	776,722	..	..	37,847	814,569	2,153,718	588,874	813,083	1,401,957
Cuddalore ..	54,936	839	53,280	210	..	6,374	115,699	409,674	..	228	21,815	431,717	547,416	153,918	331,882	485,800
Negapatam ..	284,418	4,781	..	108,000	..	23,127	420,326	945,118	2,000	112	40,144	987,404	1,407,730	611,443	575,854	1,187,297
Tinnevelly ..	95,366	10,340	..	32,980	29,604	8,855	177,145	2,165,674	63,278	235,576	84,398	2,548,925	2,726,071	890,454	2,382,886	3,273,340
Government depots in inland districts.	17,578	..	..	31,281	..	15	48,874	..	..	..	..	..	48,874	..	..	..
Total of the East Coast	3,218,814	43,172	54,360	236,165	44,068	167,565	3,764,144	7,758,208	65,278	235,918	313,463	8,372,867	12,137,311	3,897,511	6,218,253	10,115,764
Malabar—Total of the West Coast.	..	209,654	4,114	..	514	2,034	216,316	..	..	..	..	..	216,316	84,425	..	84,425
Total of the Presidency	3,218,814	252,826	58,474	236,165	44,582	169,599	3,980,460	7,758,208	65,278	235,918	313,463	8,372,867	12,353,327	3,981,936	6,218,253	10,200,189
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,701,181	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,582	..	..	..
Grand total ..	3,218,814	252,826	58,474	236,165	44,582	169,599	3,980,460	7,758,208	65,278	235,918	313,463	8,372,867	14,056,090	3,981,936	6,218,253	10,200,189

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ENCLOSURE TO APPENDIX B.

Stocks and issues of salt of all kinds excluding wastages for the five years ending 1919-20.

Years.	In hand at beginning of the year. Government salt.	Excise salt.	Imported salt.	Total.	Receipts. Government salt.	Excise salt.	Imported salt.	Total.	Total in hand and received. Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1915-1916	1,568,778	3,116,633		4,685,411								
1916-1917	1,216,464	2,436,204	..	3,652,668	3,774,251	5,807,890	2,166,509	11,748,650	5,343,029	8,924,523	2,166,509	16,434,061
1917-1918	1,481,494	3,075,560	..	4,557,054	5,121,044	7,993,410	1,876,888	14,991,342	6,337,508	10,429,614	1,876,888	18,644,010
1918-1919	1,452,072	2,292,209	..	3,744 281	4,471,105	6,581,553	1,577,377	12,630,035	5,952,599	9,657,113	1,577,377	17,187,089
1919-1920	3,062,636	4,620,616	..	7,683,252	6,100,616	10,519,818	1,679,219	18,299,653	7,552,688	12,812,027	1,679,219	22,043,934
			..		4,595,484	9,875,061	1,702,763	16,173,308	7,658,120	14,495,677	1,702,763	23,856,560

Years.	Issues. For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Balance at end of the year, exclusive of wastage not written off within the year. Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
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	640,8[illegible]	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	276,555	12,613	69,110	828,546	13,890,023	3,062,636	4,620,616	..	7,683,252
1919-1920 ..	12,679,785	252,826	15,714	58,474	330,064	13,336,863	3,829,226	6,101,241	..	10,000,467

APPENDIX C

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1919-20.

Subdivision.	Port and district of import.	As per manifests from Ports in the Bombay Presidency.	Other countries.	Total as per manifests.	Wastage discovered. Quantity.	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	49	..	49	..	..	49
Malabar ..	Baindur (South Kanara district).	7,301	..	7,301	50	·68	7,251
	Coondapoor (do.)	31,549	..	31,549	267	·85	31,282
	Hangarkotta (do.)	20,290	..	20,290	174	·86	20,116
	Malpe (do.)	25,571	..	25,571	617	2·41	24,954
	Mulki (do.)	8,568	..	8,568	403	4·70	8,165
	Mangalore (do.)	187,496	..	187,496	1,208	·64	186,288
	Cannanore (Malabar district) ..	114,375	..	114,375	671	·68	113,704
	Tellicherry (do.) ..	70,889	..	70,889	547	·77	70,342
	Badagara (do.) ..	85,510	..	85,510	1,392	1·62	84,118
	Quilandi (do.) ..	20,750	..	20,750	100	·48	20,650
	Calicut (do.) ..	444,164	..	444,164	3,781	·85	440,383
	Ponnani (do.) ..	292,790	..	292,790	2,075	·71	290,715
	Cochin (do.) ..	107,306	..	107,306	7,653	7·13	99,653
	Total ..	1,416,559	..	1,416,559	18,938	1·34	1,397,621
	Total duty-paid ..	1,416,608	..	1,416,608	18,938	1·34	1,397,670
	Duty-paid imports by rail.						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	303,511
	Duty-bearing imports by sea.						
Chingleput ..	Madras	..	1,562	1,562	..	..	1,562
Tinnevelly ..	Tuticorin	..	7	7	..	..	7
Malabar ..	Mangalore	..	1	1	..	..	1
	Calicut	..	5	5	..	..	5
	Cochin	..	7	7	..	..	7
	Total ..	..	(a) 1,582	1,582	..	..	1,582
	Grand total ..	1,416,608	1,582	1,418,190	18,938	..	1,702,763

(a) Includes 1,220 maunds imported from the United Kingdom.
357 maunds imported from Australia.
2 do. do. Ceylon.
2 do. do. ship stores and
1 maund unclaimed.

Total .. 1,582

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APPENDIX D.

Statement showing the quantities of excise-manufactured salt sold in the Presidency of Madras and the wholesale prices realized for it by licensees in 1919-20.

Subdivision.	Factories.	Under 1 anna. I. Mds.	Under 1 anna. Amount.	From 1 anna to 1 anna 11 pies. I. Mds.	From 1 anna to 1 anna 11 pies. Amount.	From 2 annas to 2 annas 11 pies. I. Mds.	From 2 annas to 2 annas 11 pies. Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	From 3 annas to 3 annas 11 pies. Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	From 4 annas to 4 annas 11 pies. Amount	From 5 annas to 5 annas 11 pies. I. Mds.	From 5 annas to 5 annas 11 pies. 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.
Waltair.	1. Ganjam ..	..	..	..	..	..	..	..	..	2,734	718 4 0	2,600	875
	2. Surla ..		..	..	..	..	..	..	..	30,014	8,324 11 0	17,468	5,608
	3. Naupada	..	..	..	..	..	..	400	75 0 0	68,908	17,399 5 0	173,522	55,055
	4. Pundi ..	..	..	..	..	..	..	1,706	319 14 0	8,412	2,103 0 0	68,796	21,498
	5. Kuppili	..	..	..	..	..	..	..	..	..	..	..	..
	6. Konada	..	..	..	..	..	..	..	..	..	..	..	..
	7. Bimlipatam	..	..	..	..	..	..	..	..			2,198	686
	8. Karasa	8	0 6 8	1,842	169 11 8	4,026	517 14 4	31,482	6,329 3 4	122,140	30,894 13 6	57,798	18,624
	9. Balacheruvu	..		..	..	120	20 0 0	3,300	717 7 10	17,934	5,079 9 8	8,336	2,931
	Total ..	8	0 6 8	1,842	169 11 8	4,146	537 14 4	36,888	7,441 9 2	250,142	64,519 11 2	330,918	1,05,280
Cocanada.	10. Polavaram	..	..	..	..	..	..	..	..	..	..	..	..
	11. Penuguduru	..	..	..	..	..	..	113,640	22,938 10 0	85,998	21,938 14 0	89,488	28,019
	12. Jagannaickpur	..	..	..	..	..	..	..	..	..	..	..	..
	13. Mogalturru	..	..	..	..	..	..	..	..	2,914	728 8 0	28,612	8,941
	14. Turputallu	..	..	..	..	..	..	1,980	371 4 0	5,904	1,476 0 0	1,090	340
	Total ..	..	..	..	..	..	..	115,620	23,309 14 0	94,816	24,143 6 0	119,190	37,301
Masulipatam.	15. Pandraka	..	..	..	..	32	4 0 0	4,652	949 12 0	30,476	8,055 4 0	950	296
	16. Manginapudi	1,982	73 14 0	1,236	86 2 0	1,644	207 1 0	6,376	1,212 3 6	51,678	12,978 1 0	48,926	15,329
	17. Nizampatam	..	..	..	..	..	..	19,986	4,128 1 6	46,912	12,079 3 8	2,804	876
	Total ..	1,982	73 14 0	1,236	86 2 0	1,676	211 1 0	31,014	6,290 1 0	128,666	33,112 8 8	52,680	16,502
Nellore.	18. Kanuparti		..	1,446	90 6 0	130	16 4 0	10,908	2,253 11 0	33,926	8,521 11 6	1,446	451
	19. Chinnaganjam		..	..	..	440	75 10 0	15,258	2,860 14 0	27,832	6,984 9 0	4,878	1,536
	20. Pakala ..	308	11 3 8	12,390	1,013 11 0	187,026	24,189 8 0	58,748	11,031 14 0	18,314	4,619 1 2	80	25
	21. Iskapalle	..	..	..	..	6,750	1,054 11 0	280,862	54,655 1 8	15,494	3,772 4 4	3,096	972
	22. Krishnapatnam.	..	..	..	..	15,414	2,338 4 0	111,776	21,729 8 4	41,188	10,498 9 2	21,916	7,180
	23. Tada ..	..	..	..	..	..	..	56	10 8 0	39,597	9,899 4 0	18,925	5,914
	Total ..	308	11 3 8	13,836	1,104 1 0	209,760	27,674 5 0	477,608	92,541 9 0	176,351	44,295 7 2	50,341	16,081
Chingleput.	24. Covelong	..	..	..	..	688	100 14 2	128,026	24,495 1 6	185,754	46,586 0 4	9,584	3,001
	25. Cheyur	..	..	..	..	20,642	2,897 0 6	81,430	16,264 9 6	34,276	8,579 12 0	7,870	2,491
	26. Chunampet	..	..	..	..	1,242	210 14 0	95,204	20,397 0 0	69,580	17,406 3 0	29,928	9,576
	Total ..	..	..	..	..	22,572	3,208 12 8	304,660	61,156 11 0	289,610	72,571 15 4	47,382	15,069
Cuddalore.	27. Markkanam	..	..	15,492	1,525 8 0	106,856	14,358 12 0	17,814	3,438 10 0	5,378	1,363 6 6	3,018	958
	28. Cuddalore	..	..	..	..	200	31 4 0	7,306	1,369 7 0	24,296	6,136 4 6	9,268	2,952
	29. Neidavasal	..	..	..	..	32	5 0 0	11,176	2,315 3 0	32,372	8,107 13 0	18,544	5,906
	30. Tranquebar	..	..	..	..	..	..	..	..	18	4 8 0	6,152	1,922
	31. Kadaikadu	..	..	..	..	..	..	..	..	428	125 6 0	7,078	2,219
	Total ..	..	..	15,492	1,525 8 0	107,088	14,395 0 0	36,296	7,123 4 0	62,492	15,737 6 0	44,060	13,959
Negapatam.	32. Negapatam	..	..	..	..	..	..	..	..	40,222	10,055 8 0	56,870	17,796
	33. Vedaranniyam.	..	..	..	..	120	20 10 0	174,370	32,694 6 0	360	90 0 0	..	..
	34. Thambikkottai	..	..	..	..	..	..	..	..	188,498	47,124 8 0	58,452	18,266
	35. Adirampatnam	..	..	..	..	94	14 11 0	47,418	9,028 11 0	54,400	13,612 8 0	396	123
	36. Theethandathanam	..	..	..	..	..	..	1,282	280 7 0	7,182	1,815 13 0	27,628	8,633
	37. Vattanam	..	..	..	..	..	..	..	..	56,818	14,869 7 0	3,696	1,155
	Total ..	..	..	..	..	214	35 5 0	223,070	42,003 8 0	347,480	87,567 12 0	147,042	45,975
Tinnevelly.	38. Morekolam	..	..	..	..	..	..	31,676	6,484 9 0	15,440	4,008 9 0	1,124	368
	39. Muthuraguna-thapatnam.	..	..	..	..	46	5 12 0	15,424	2,892 0 0	19,056	4,764 0 0	37,190	11,606
	40. Veppalodai	..	..	..	..	..	..	..	..	..	..	..	..
	41. Arasadi ..	..	..	..	..	2,400	300 0 0	46,181	9,549 9 3	27,091	7,077 0 3	42,774	13,786
	42. Levingepuram	..	..	..	..	..	..	173,192	36,757 4 6	72,450	18,764 8 0	75,812	24,866
	43. Karapad	800	37 8 0	7	0 7 0	6,103	765 1 0	114,628	23,330 4 8	82,530	20,766 2 0	39,980	12,588
	44. Sevandakulam	..	..	..	..	5,608	838 12 0	193,576	40,772 15 6	120,966	30,849 6 6	146,422	46,869
	45. Kayalpatnam	..	..	..	..	31,774	5,100 8 0	255,676	48,595 3 10	42,102	10,525 8 0	..	..
	46. Arumuganeri	..	..	710	77 10 6	31,854	5,371 7 0	188,420	36,897 8 0	76,758	19,189 8 0	..	..
	47. Kiranur	..	..	..	..	4,716	736 14 0	55,824	10,542 0 0	7,400	1,850 0 0	..	..
	48. Kulasekharapatnam.	..	..	..	..	..	..	..	..	8,182	2,045 8 0	600	187
	49. Kuttanguli	..	..	..	..	..	..	..	..	2,568	662 9 0	12,922	4,257
	Total ..	800	37 8 0	717	78 1 6	82,501	13,118 6 0	1,074,597	215,821 6 9	475,443	120,503 3 4	356,774	1,14,580
	Grand Total ..	3,098	123 0 4	33,123	2,963 8 2	427,957	59,180 12 0	2,299,758	4,55,687 14 11	1,825,000	4,62,451 6 1	1,148,387	3,64,700

Factories.	From 6 annas to 6 annas 11 pies. I. Mds.	From 6 annas to 6 annas 11 pies. Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	From 7 annas to 7 annas 11 pies. Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	From 8 annas to 8 annas 11 pies. Amount.	From 9 annas and upwards. I. Mds.	From 9 annas and upwards. Amount.	Total. I. Mds.	Total. Amount.	Average, 1919-1920.	Average, 1918-1919.	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.	RS. A. P.	
1. Ganjam	600	225 0 0	..	..	..	..	2,776	1,599 14 0	8,880	3,418 2 0	0 6 1·9	0 9 7·4	1
2. Surla	36,358	14,350 1 6	1,474	644 14 0	580	299 1 0	44,122	43,696 3 6	130,046	72,923 1 6	0 8 11·6	0 13 7·1	2
3. Naupada	375,928	1,44,684 4 6	124,680	55,195 9 0	131,878	66,776 10 0	8,772	5,023 4 6	884,088	3,44,209 2 0	0 6 2·7	0 11 6·8	3
4. Pundi	35,634	13,362 12 0	1,872	819 0 0	59,098	29,549 0 0	..	..	175,518	67,652 6 0	0 6 2·0	0 10 3·3	4
5. Kuppili	..	..	..	..	140	70 0 0	63,320	43,805 12 6	64,460	43,875 12 6	0 11 0 7	1 2 7·3	5
6. Konada	13,604	5,101 8 0	7,070	3,093 2 0	37,214	18,607 0 0	6,690	3,912 10 0	64,678	30,714 4 0	0 7 7·3	1 1 2·6	6
7. Bimlipatam	16,454	6,170 4 0	22,338	9,772 14 0	25,774	12,887 0 0	4,142	2,518 8 0	70,906	32,035 8 0	0 7 2·7	0 12 11·9	7
8. Karasa	57,448	21,928 10 0	3,978	1,786 13 6	16,521	8,262 0 0	9,920	6,065 4 0	305,166	94,579 8 0	0 4 11·5	0 10 0·7	8
9. Balacheruvu	11,782	4,757 15 0	858	397 12 8	1,818	928 4 0	1,300	771 14 0	45,448	15,604 10 10	0 5 5·9	0 12 1·5	9
Total	547,808	2,19,580 7 0	162,270	71,710 1 2	273,026	1,37,378 15 0	141,042	1,07,393 6 6	1,748,090	7,05,012 6 10	0 6 5·4	0 11 8 1	
10. Polavaram	..	..	..	..	..	..	..	..	..	..	..	0 6 1·0	10
11. Penuguduru	26,600	9,998 12 0	..	..	..	..	..	..	315,726	82,895 8 0	0 4 2 0	0 12 5·0	11
12. Jagannaickpur	67,168	25,188 0 0	31,988	13,994 12 0	6,490	3,245 0 0	6,706	3,784 10 0	112,352	46,212 6 0	0 6 7·0	0 14 8 0	12
13. Mogalturru	37,150	13,931 4 0	..	..	5,082	2,541 0 0	2,168	1,355 0 0	75,926	27,497 0 0	0 5 10·0	0 14 8·0	13
14. Turputallu	..	..	..	..	..	..	..	..	8,974	2,187 14 0	0 3 11·0	0 11 0·0	14
Total	130,918	49,118 0 0	31,988	13,994 12 0	11,572	5,786 0 0	8,874	5,139 10 0	517,978	1,58,792 12 0	0 5 2	0 13 0·0	
15. Pandraka	..	..	..	..	..	..	..	..	35,710	9,305 14 0	0 4 2·2	0 9 9 3	15
16. Manginapudi	19,804	7,427 12 0	2,652	1,160 4 0	812	406 0 0	1,100	673 6 0	136,210	39,554 1 4	0 4 7·8	0 10 6·0	16
17. Nizampatam	1,030	386 4 0	..	..	..	..	..	..	70,732	17,469 13 2	0 3 11·0	0 10 3·4	17
Total	20,834	7,814 0 0	2,652	1,160 4 0	812	406 0 0	1,100	673 6 0	242,652	66,329 12 6	0 4 4 5	0 10 4 6	
18. Kanuparti	5,348	1,968 0 0	..	..	88	46 12 0	..	..	53,292	13,348 10 6	0 4 0·9	0 10 3·0	18
19. Chinnaganjam	..	..	..	..	..	..	..	..	48,408	11,457 11 6	0 3 9·4	..	19
20. Pakala	438	164 4 0	..	..	..	..	..	..	277,304	41,054 9 10	0 2 4·4	0 6 0·0	20
21. Iskapalle	572	214 8 0	..	..	..	..	..	..	306,774	60,669 5 8	0 3 1·8	0 8 11·2	21
22. Krishnapatnam	12,480	4,684 12 0	..	..	..	..	..	..	202,774	46,432 0 2	0 3 7·0	0 10 11·9	22
23. Tada	6,952	2,610 15 0	572	266 9 0	1,625	812 8 0	991	557 7 0	68,718	20,071 4 0	0 4 8·0	0 10 1·8	23
Total	25,790	9,642 7 0	572	266 9 0	1,713	859 4 0	991	557 7 0	957,276	1,93,033 9 8	0 3 2·7	0 8 8·1	
24. Covelong	12,170	4,566 0 0	512	224 0 0	2,970	1,485 0 0	2,024	1,769 8 0	341,728	82,227 12 0	0 3 10 0	0 10 4·0	24
25. Cheyur	26,030	9,761 4 0	3,704	1,620 8 0	1,438	719 0 0	8	4 8 0	175,398	42,338 8 8	0 3 10·0	0 9 11·0	25
26. Chunampet	26,250	9,978 7 0	25,018	10,990 14 0	948	474 0 0	11,396	6,762 2 0	259,596	75,795 14 0	0 4 8·0	0 12 7·0	26
Total	64,450	24,305 11 0	29,264	12,835 6 0	5,356	2,678 0 0	13,428	8,536 2 0	776,722	2,00,362 2 8	0 4 1·3	0 10·11·0	
27. Markkanam	6,158	2,369 5 0	6,254	2,736 2 0	1,914	982 1 0	128	72 0 0	163,012	27,804 0 6	0 2 8·7	0 10 5·8	27
28. Cuddalore	11,606	4,389 12 0	2,238	1,022 14 0	4,140	2,070 0 0	10,138	8,828 2 0	69,192	26,795 7 6	0 6 2·2	0 11 11 1	28
29. Neidavasal	36,970	13,881 7 0	7,312	3,191 0 0	16,028	8,014 6 6	..	..	122,434	41,431 9 6	0 5 4·9	0 9 10·6	29
30. Tranquebar	17,285	6,482 4 0	18,360	8,032 8 0	5,148	2,574 0 0	206	115 14 0	47,17[illegible]	19,131 10 0	0 6 5·8	0 10 11·3	30
31. Kadaikadu	360	135 0 0	..	..	..	..	..	..	7,866	2,474 14 0	0 5 0·4	..	31
Total	72,380	27,257 12 0	31,164	14,982 8 0	27,230	13,640 7 6	10,472	9,016 0 0	409,674	1,17,637 9 6	0 4 7·1	0 10 8 4	
32. Negapatam	89,478	33,554 4 0	9,532	4,170 4 0	47,760	23,880 0 0	28,212	17,558 8 0	272,074	1,07,016 6 0	0 6 3·5	0 8 2·2	32
33. Vedaranniyam	..	..	..	..	..	..	..	..	174,850	32,805 0 0	0 3 0	0 3 3·9	33
34. Thambikkottai	14,822	5,555 4 0	..	..	24,818	12,409 0 0	..	..	286,590	83,358 0 0	0 4 7·8	0 9 3·6	34
35. Adirampatnam	4,170	1,563 12 0	3,914	1,712 6 0	200	100 0 0	..	..	110,592	26,155 12 0	0 3 9·4	0 7 11·8	35
36. Theethandathanam	980	367 8 0	..	..	..	..	..	..	37,072	11,037 8 0	0 4 9·4	0 7 0·5	36
37. Vattanam	3,455	1,296 0 0	..	..	..	..	..	..	63,970	17,320 7 0	0 4 3·9	0 6 3·7	37
Total	112,906	42,339 12 0	13,446	5,882 10 0	72,778	36,389 0 0	28,212	17,558 8 0	945,148	2,77,752 1 0	0 4 8·4	0 7 7·8	
38. Morekolam	766	293 11 0	114	49 14 0	..	..	..	..	49,120	11,205 9 0	0 3 7·8	0 5 6·4	38
39. Muthuraguna-thapatnam	832	330 12 0	80	35 0 0	..	..	..	..	72,628	19,633 12 0	0 4 3·9	0 6 10·0	39
40. Veppalodai	..	..	..	..	..	..	..	..	..	..	..	0 6 0·0	40
41. Arasadi	27,960	10,485 0 0	..	..	..	..	..	..	147,306	41,198 8 6	0 4 5·6	0 8 4·7	41
42. Levingepuram	20,290	11,417 14 0	3,000	1,312 8 0	..	..	..	..	351,744	9[illegible],118 12 6	0 4 0·7	0 7 11·6	42
43. Karapad	3,200	1,200 0 0	..	..	..	..	..	..	247,248	58,687 10 2	0 3 5·2	0 8 11·6	43
44. Sevandakulam	58,920	34,005 2 0	..	..	1,320	678 12 0	..	..	556,812	1,64,014 10 0	0 3 10·9	0 8 3 8	44
45. Kayalpatnam	..	..	..	..	..	..	..	..	329,552	64,221 3 10	0 3 1·4	0 6 11·4	45
46. Arumuganeri	..	..	..	..	..	..	..	..	297,742	61,535 1 6	0 3 3·6	0 7 1·8	46
47. Kiranur	..	..	..	..	..	..	..	..	67,940	13,128 14 0	0 3 1·1	0 4 8 0	47
48. Kulasekharapatnam	7,088	2,658 0 0	1,144	500 8 0	10,073	5,039 0 0	..	..	27,092	10,430 8 0	0 6 1 9	0 7 11·4	48
49. Kuttanguli	..	..	..	..	..	..	..	..	15,490	4,919 15 0	0 5 0·9	0 6 9·1	49
Total	159,106	60,390 7 0	4,338	1,897 14 0	11,398	5,717 12 0	..	..	2,165,674	5,32,095 8 6	0 3 11·2	0 7 6·5	
Grand Total	1,124,192	4,31,448 8 0	278,694	1,22,730 0 2	403,885	2,02,856 6 6	204,119	1,48,874 7 6	7,758,208	22,51,015 14 8	0 4 6·8	0 9 5·0	

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 1919-20.

Government factories and extensions.	Year.	Quantity of salt sold.	Amount realized.	Maximum.	Minimum.	Average.
		I. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	1919-1920	225,600	86,762 10 0	1 2 0	0 3 3	0 6 2
	1918-1919	518,000	2,94,810 6 0	1 12 0	0 3 3	0 9 2
Surla	1919-1920	88,164	32,023 14 6	0 12 0	0 2 3	0 5 11
	1918-1919	292,244	1,77,659 11 6	1 5 3	0 3 0	0 9 9
Pundi	1919-1920	28,190	9,255 2 6	0 8 0	0 3 3	0 5 5
	1918-1919	18,270	8,103 15 4	0 12 0	0 6 0	0 11 1
Naupada	1919-1920	115,363	49,661 6 0	0 10 6	0 3 6	0 6 11
	1918-1919	94,670	58,421 6 6	1 0 0	0 3 3	0 9 10
Calingapatam	1919-1920	112,032	67,186 7 0	0 14 9	0 4 0	0 9 7
	1918-1919	138,560	1,39,878 8 6	1 11 6	0 4 0	1 0 2
Karasa	1919-1920	142,630	40,951 9 4	0 10 0	0 3 0	0 4 7
	1918-1919	134,628	81,320 2 0	1 0 0	0 3 0	0 9 8
Balacheruvu	1919-1920	52,750	19,145 10 0	0 10 0	0 3 1	0 5 10
	1918-1919	63,760	36,783 8 0	1 0 0	0 3 6	0 9 3
Polavaram	1919-1920	121,550	27,529 2 8	0 8 3	0 3 0	0 3 7
	1918-1919	105,552	45,658 4 10	1 3 3	0 3 3	0 7 1
Penuguduru	1919-1920	65,932	18,189 3 0	0 5 10	0 3 0	0 4 5
	1918-1919	82,998	43,684 0 8	1 4 0	0 3 0	0 8 5
Mogalturu	1919-1920	528	93 0 0	0 3 0	0 3 0	0 2 9
	1918-1919	..	..	..	..	..
Turupatallu	1919-1920	14,156	2,711 6 6	0 4 0	0 3 0	0 3 1
	1918-1919	1,824	698 5 6	0 15 0	0 3 6	0 6 2
Manginapudi	1919-1920	818	153 6 0	0 3 0	0 3 0	0 3 0
	1918-1919	..		..	..	..
Pandraka	1919-1920	44,222	12,172 15 0	0 6 6	0 3 0	0 4 5
	1918-1919	29,492	15,583 11 6	1 0 0	0 4 9	0 8 5
Chinna Ganjam	1919-1920	224,720	47,048 4 6	0 4 9	0 3 0	0 3 4
	1918-1919	407,650	2,33,554 11 0	1 6 9	0 3 9	0 9 2
Kanuparti	1919-1920	78,154	17,363 4 0	0 4 6	0 3 0	0 3 7
	1918-1919	150,010	79,101 2 0	1 4 6	0 3 3	0 8 5
Padarti	1919-1920	136,818	25,132 12 0	0 4 6	0 3 0	0 2 11
	1918-1919	11,120	7,549 7 0	1 3 0	0 6 0	0 10 10
Pakala	1919-1920	4,240	814 6 0	0 3 3	0 3 0	0 3 1
	1918-1919	4,510	917 10 6	0 3 6	0 3 3	0 3 3
Iskapalle	1919-1920	29,222	5,875 9 4	0 3 6	0 3 0	0 3 3
	1918-1919	6,500	2,518 3 0	0 11 9	0 3 3	0 6 2
Kistnapatnam	1919-1920	78,978	19,155 7 6	0 7 9	0 3 1	0 4 1
	1918-1919	186,270	1,12,461 15 7	1 0 1	0 3 3	0 10 10
Tada	1919-1920	10,312	3,110 4 8	0 5 0	0 3 10	0 6 7
	1918-1919	..	..	..	..	..
Madras Depot, including model saltern.	1919-1920	1,208,656(a)	4,38,520 4 0	0 6 0	0 3 6	0 4 10
	1918-1919	1,053,133	7,83,777 2 9	1 12 6	0 3 0	0 11 11
Karambalam	1919-1920	18,008	4,022 13 6	0 7 0	0 3 0	0 3 6·8
	1918-1919	564	387 8 0	0 12 6	0 6 2	0 9 6
Manambali	1919-1920	36,520	19,047 10 0	1 0 0	0 3 0	0 8 4·1
	1918-1919	22,904	15,935 7 6	1 11 6	0 4 0	0 10 6
Cuddalore (Kodikkadu)	1919-1920	..	..	..	..	..
	1918-1919	12	2 4 0	0 3 0	0 3 0	0 3 0
Kedaikadu	1919-1920	403	89 12 0	0 3 7	0 3 6	0 3 6·2
	1918-1919	11,266	5,314 15 0	0 14 0	0 4 0	0 7 7
Vedaranniyam	1919-1920	70,163	13,156 8 0	..	0 3 0	0 3 0
	1918-1919	105,550	35,825 3 2	1 0 0	0 3 0	0 5 4
Adirampatnam	1919-1920	53,504	10,834 0 0	..	0 3 0	0 3 3
	1918-1919	34,476	19,789 9 0	1 0 0	0 3 0	0 5 3
Kattumavadi	1919-1920	101,630	23,153 5 0	0 12 3	0 3 0	0 3 6
	1918-1919	107,034	27,518 1 0	1 4 6	0 3 0	0 4 3
Manakkudi	1919-1920	59,116	12,986 12 0	0 10 9	0 3 0	0 3 6
	1918-1919	84,884	27,348 11 6	0 11 3	0 3 0	0 5 3
Karapad	1919-1920	5,068	954 5 0	0 4 7	0 4 7	0 6 3
	1918-1919	..	..	..	..	..
Sevandakulam	1919-1920	8,444	1,583 4 0	0 3 0	0 3 0	0 3 0
	1918-1919	4,056	1,504 5 0	0 6 3	0 3 0	0 5 11
Levingepuram	1919-1920	52,946(b)	10,004 9 0	0 6 0	0 3 0	0 3 0
	1918-1919	2,062	793 12 6	0 6 3	0 3 0	0 6 1
Arumuganeri	1919-1920	51,462	9,693 13 0	0 3 1	0 3 0	0 3 0
	1918-1919	66,872	21,764 7 10	1 0 0	0 3 0	0 5 2
Kiranur	1919-1920	7,046	1,322 2 8	0 3 1	0 3 0	0 3 0
	1918-1919	33,762	11,973 10 0	0 15 6	0 3 0	0 5 8
Government depots in inland districts.	1919-1920	17,578	7,552 11 3	..	..	..
	1918-1919	217,392	1,87,682 13 4	..	..	..
Total	1919-1920	3,262,878	10,37,270 10 5	..	..	0 5 1
	1918-1919	3,970,985	24,86,505 0 0	..	..	0 9 8

(a) Includes 14,464 maunds of duty free salt issued to manufactories.
(b) Includes 29,600 maunds of salt issued to Travancore Darbar.

APPENDIX F.

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 1919-20.

Districts.	1917-18.	1918-19.	1919-20.
1. Ganjam	15·97	12·62	13·31
2. Vizagapatam	16·45	17·43	20·42
3. Godavari	16·05	17·07	20·57
4. Kistna	20·49	16·42	18·16
5. Guntur	16·02	15·50	18·06
6. Kurnool	11·26	9·50	13·03
7. Bellary	11·66	9·26	12·14
8. Anantapur	15·04	11·65	13·65
9. Cuddapah	12·63	13·03	16·68
10. Nellore	19·04	16·59	18·92
11. Madras	15·42	17·08	19·59
12. Chingleput	17·55	16·45	19·70
13. South Arcot	15·85	13·19	15·28
14. Chittoor	15·01	12·57	16·02
15. North Arcot	14·28	13·43	16·69
16. Salem	12·30	9·43	11·90
17. Coimbatore	12·85	11·64	14·04
18. Trichinopoly	14·85	14·21	16·21
19. Tanjore	15·06	13·83	17·24
20. Madura	14·84	13·47	17·78
21. Tinnevelly	17·70	16·91	19·16
22. The Nilgiris	9·64	8·50	10·19
23. Malabar	13·85	11·65	14·65
24. South Kanara	12·33	11·83	16·17

APPENDIX G—PART I (vide paragraph 28).

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1919-20.

Districts consigned to	DISTRICTS SENT FROM																	
	Ganjam.	Vizagapatam.	Gódávari.	Kistna.	Guntúr.	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	115,958	9	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	149,203	229,388	..	..	..	800	5	..	..	..	..	..	..	..	..	..	..	..
Gódávari	..	5	3,313	..	..	..	38	..	..	..	..	..	..	200	..	..	..	..
Kistna	..	2,848	6,886	25,942	43,158	54,074	644	..	..	..	..	..	..	..	2	..	..	..
Guntúr	..	..	..	51,689	68,630	8,610	1,614	..	..	..	..	..	..	..	3	..	658	..
Nellore	..	..	..	2,238	2,539	34,854	350	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	28,817	109,815	..	..	..	..	..	..	2,938	1,262	834	..	..
Kurnool	..	..	..	1,784	1,846	98,010	1,711	..	..	..	..	..	..	200	58,555	..	1,014	200
Bellary and Anantapur ..	..	..	..	..	..	24,197	93,723	..	..	..	..	959	..	7,060	207,860	..	..	5,558
Chingleput and Madras ..	..	420	..	..	..	..	39,357	2,200	..	..	..	..	..	..	187	..	..	2
North Arcot and Chittoor ..	..	..	..	..	..	35,748	711,674	30,813	13,642	1,440	3,645	..	..	..	432	689	..	22
South Arcot	..	..	..	..	..	..	213,740	69,308	5,751	..	85,167	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	93,753	..	59,718	4,700	311,481	301	300	..	11,907	..	..	..
Coimbatore and The Nilgiris.	..	..	..	..	..	..	805	606	369,446	200	37,235	104,512	4,276	..	5,874	..	..	..
Tanjore	..	..	..	..	..	..	..	460	188,525	..	84,106	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	..	85,591	..	367,300	..	..	..	..	..	..	..
Madura and Ramnad ..	..	..	..	..	..	..	..	..	200	13,276	708,198	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	108,176	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	202	199,102	1,186	..	7,131	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	12,421	24,395	..	..	..	..	..
Travancore and Cochin ..	..	..	..	..	..	..	..	..	..	..	221,573	..	..	..	..	..	..	..
Central Provinces	85,062	77,612	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	839,335	4,495	17,357	..	..	164,763	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	..	13,745	89,962	63,260	2,235	..	..	..	..	..	..	..	..	..	..	117
Mysore	..	..	..	..	..	..	115,723	..	..	..	10,761	10,720	960	65,804	539,187	..	..	645
Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	881
Bengal	68,465	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,258,023	314,777	27,556	95,398	206,135	513,109	1,385,167	103,377	722,873	19,705	1,938,542	328,021	31,141	76,192	832,386	1,423	1,672	7,405

APPENDIX G—PART I—cont.

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1919-20—cont.

Districts consigned to	DISTRICTS SENT FROM—cont.											DEDUCT SALT TRANSMITTED		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 1918-19).
	Anantapur.	North Arcot and Chittoor.	Salem.	Coimbatore and the Nilgiris.	Trichinopoly.	Travancore and Cochin.	Mysore.	Nizam's Dominions.	Orissa.	Central Provinces.	Bengal.	Total.	Out of districts in which there are no salt sources.	From one station to another within the district.		
1	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	..	..	..	..	..	..	..	..	354	..	100	116,421	..	..	116,421	56,096
Vizagapatam	..	..	..	..	..	..	..	..	..	..	56	379,452	..	..	379,452	391,856
Gódávari	..	160	..	..	..	..	..	..	..	..	..	3,716	..	..	3,716	38,735
Kistna	..	..	..	..	..	..	..	..	..	..	..	133,554	..	..	133,554	193,168
Guntúr	..	..	..	..	..	..	..	..	..	..	..	131,204	..	..	131,204	143,192
Nellore	2	14	..	..	..	..	..	..	..	..	..	39,997	..	..	39,997	70,392
Cuddapah	738	579	..	..	..	..	..	..	..	..	..	141,886	659	834	143,373	148,577
Kurnool	166	..	..	..	..	..	41	..	..	..	..	158,836	655	1,014	157,188	179,331
Bellary and Anantapur.	6,590	1,112	..	..	..	..	238	..	..	..	..	317,253	10,564	12,143	324,646	336,974
Chingleput and Madras.	..	175	..	..	..	..	2	..	..	..	..	42,343	..	..	42,343	64,856
North Arcot and Chittoor.	..	11,028	..	..	..	..	40	..	..	..	..	809,218	21,365	11,028	763,550	662,231
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..	323,956	..	..	323,956	303,646
Salem	..	20	1,653	..	..	..	..	..	..	..	..	482,222	..	1,653	482,209	310,156
Coimbatore and The Nilgiris.	..	..	..	..	..	..	..	..	..	..	..	522,254	..	..	522,254	481,600
Tanjore	..	..	..	..	..	..	..	..	..	..	..	278,081	..	..	278,081	261,162
Trichinopoly ..	..	..	..	..	635	..	..	..	..	..	..	451,126	..	635	453,491	163,247
Madura and Ramnad ..	..	..	..	..	..	..	..	..	..	..	..	721,672	..	..	721,672	738,442
Tinnevelly	..	..	..	..	..	10,148	..	..	..	..	..	118,324	..	..	118,324	79,320
Malabar	..	..	..	..	..	..	..	..	..	..	..	207,621	..	..	207,621	191,860
South Kanara ..	..	..	..	..	..	..	..	..	..	..	..	36,816	..	..	36,816	35,627
Travancore and Cochin.	..	..	..	..	..	10	..	..	..	..	..	221,583	10,148	10	211,125	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	162,674	..	..	162,674	87,923
Orissa	..	..	..	..	..	..	..	..	..	..	..	1,025,950	354	..	1,025,596	1,068,489
Nizam's Dominions ..	..	..	..	..	..	..	..	3	..	..	..	174,328	..	..	174,328	193,409
Mysore	7,152	32,416	..	..	..	..	65,904	..	..	..	..	849,880	460	65,904	783,335	728,093
Bombay	..	158	..	..	..	..	135	..	..	..	..	1,195	..	..	1,195	9,784
Bengal	..	..	..	..	..	..	..	..	..	..	..	68,465	158	..	68,309	306,487
Total ..	15,217	45,693	1,653	..	635	10,158	65,154	3	354	..	156	7,953,110	57,504	93,318	7,892,520	7,559,163

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. Ganjam.	Vizagapatam.	Godavari.	Kistna.	Guntur.	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.
Ganjam	523,818	9,162	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	160,106	735,175	..	..	..	800	5	..	..	..	..	..	..
Godavari	..	36,776	466,679	2,426	..	..	38	..	..	..	..	200	..
Kistna	..	2,818	10,974	244,662	174,026	97,110	644	..	..	..	..	2	..
Guntur	..	..	..	51,659	346,751	8,610	1,614	..	..	..	..	5	..
Nellore	..	..	..	2,238	2,539	401,073	800	..	..	..	..	..	..
Chingleput and Madras	..	420	..	..	..	10,126	544,300	2,212	..	..	..	1,749	2
South Arcot	..	..	..	..	..	..	356,968	249,899	5,751	..	35,167	..	..
Tanjore	..	..	..	..	..	..	..	450	662,311	2,064	84,106	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..	200	272,712	874,478	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	414,117	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	284,778	..
Malabar	..	..	..	..	..	..	..	..	..	..	202	1,009,695	..
Bellary and Anantapur	..	..	..	..	..	24,197	93,723	..	..	..	..	215,880	238
Cuddapah	..	..	..	..	..	28,817	109,815	..	..	..	..	4,100	..
Kurnool	..	..	..	1,784	1,846	138,718	1,711	..	..	..	..	58,755	44
North Arcot and Chittoor	..	..	..	..	..	35,748	618,710	30,513	13,612	1,440	3,845	432	40
Salem	..	..	..	..	..	..	111,331	..	59,718	4,790	311,481	12,567	..
Coimbatore and The Nilgiris	..	..	..	..	..	..	895	605	369,446	200	57,235	111,632	..
Trichinopoly and Pudukkottai	..	..	..	..	..	..	..	2,759	156,215	760	367,900	..	..
Travancore and Cochin	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	85,062	77,612	..	..	..	..	..	..	..	..	..	..	..
Orissa	938,380	4,495	17,357	..	..	164,863	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	13,745	89,462	68,266	2,235	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	..	115,733	..	..	..	10,761	665,061	..
Bombay	..	..	..	..	..	..	..	..	..	..	..	..	..
Bengal	68,465	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,765,825	866,188	494,010	316,541	612,121	978,322	1,888,492	286,732	1,217,286	281,906	2,139,292	2,367,824	324

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. Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	Salem.	Coimbatore and The Nilgiris.	Trichinopoly.	Total.	Deduct salt sent out of districts in which there are no salt sources.	Balance available for consumption within the district.	Resulting consumption per head of the population.	1918-19. Quantity available for consumption within the district.	1918-19. Resulting consumption per head of the population.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjam	..	..	..	..	..	..	..	532,975	..	532,975	17·74	529,817	19·63
Vizagapatam	..	..	..	..	..	..	..	856,086	..	886,086	22·86	842,763	21·74
Godavari	..	..	..	160	..	..	..	505,279	..	505,279	25·15	486,577	24·22
Kistna	..	..	..	..	..	..	..	530,266	..	530,266	21·8	466,576	19·23
Guntur	..	..	658	..	..	..	..	406,325	..	406,325	19·69	456,992	22·15
Nellore	2	..	..	14	..	..	..	406,666	..	406,663	25·19	462,201	28·64
Chingleput and Madras	2	..	..	175	..	..	..	558,980	..	558,980	23·80	531,698	22·74
South Arcot	..	..	..	..	..	..	..	647,785	..	647,785	22·56	556,919	19·40
Tanjore	..	..	..	..	..	..	..	748,871	..	748,871	26·08	597,070	20·79
Madura and Ramnad	..	..	..	..	..	..	..	1,147,390	..	1,147,390	23·87	1,408,789	28·20
Tinnevelly	..	..	..	..	..	..	..	414,117	..	414,117		435,670	
South Kanara	..	..	..	..	..	..	..	284,778	..	284,778	19·61	407,429	28·05
Malabar	..	..	..	..	..	..	..	1,009,897	..	1,009,897	27·51	986,342	26·87
Bellary and Anantapur	12,148	..	..	1,112	..	..	..	347,298	29,652	324,646	11·07	359,718	14·79
Cuddapah	730	834	..	579	..	..	..	144,866	1,493	143,373		143,301	
Kurnool	666	..	1,014	..	..	..	..	264,538	1,672	262,866		182,393	
North Arcot and Chittoor	22	659	..	11,028	..	..	..	746,379	45,693	700,686	18·02	760,495	19·56
Salem	..	..	..	20	1,653	..	..	501,500	1,653	499,847	23·28	342,019	15·93
Coimbatore and The Nilgiris	..	..	..	..	..	..	..	522,954	..	522,954	19·25	492,211	18·12
Trichinopoly and Pudukkottai	..	..	..	..	..	..	635	508,265	635	507,630	16·68	486,890	15·90
Travancore and Cochin	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	162,674	..	162,674	..	96,797	..
Orissa	..	..	..	..	..	..	..	1,125,695	..	1,125,095	..	1,663,851	..
Nizam's Dominions	117	..	..	..	..	..	..	171,325	..	174,325	..	281,666	..
Mysore and Coorg	8,104	..	..	32,416	..	..	..	772,135	324	771,811	..	781,323	..
Bombay	861	..	..	198	..	..	..	1,059	..	1,059	..	25,120	..
Bengal	..	..	..	..	..	..	..	68,465	..	68,465	..	196,667	..
Total ..	22,652	1,493	1,672	45,693	1,653	..	635	13,358,968	74,122	13,284,846	..	13,381,807	..

APPENDIX H (vide paragraph 30).

Receipts on account of salt revenue under all heads for 1919–20.

Subdivisions, etc.	Received for Government salt sold. For Home and Inland consumption. Duty.	Received for Government salt sold. For Home and Inland consumption. Cost price.	Received for Government salt sold. To the French Government. Cost price.	Received for Government salt sold. For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Waltair	12,55,286	3,05,460	..	7,067	..	21,01,186	50,640	37,19,639
Cocanada	1,78,684	48,529	167	5,290	..	7,33,738	42,143	10,08,551
Masulipatam	49,876	12,327	..	227	..	2,99,370	11,061	3,72,861
Nellore	3,39,971	1,18,500	..	2,035	..	14,48,864	7,765	19,17,135
Chingleput	19,14,009	1,38,518	..	2,352	1,953	7,90,167	60,446	32,07,445
Cuddalore	67,504	23,160	4,345	562	..	4,95,511	12,679	6,03,761
Arcot	21,625	6,487	..	..	..	..	10,315	38,427
Bellary	210	63	..	..	..	..	1,497	1,770
Negapatam	2,11,512	60,146	..	2,988	..	9,96,662	13,473	12,84,781
Tinnevelly	10,990	23,744	..	6,463		27,98,995	18,324	28,58,525
Trichinopoly	138	41	..	..	..	..	6,515	6,694
Malabar	84	296	..	1,31,034	16	..	2,689	1,34,119
Commissioner	..	..	..	..	..	..	224	224
Total .. 1919-20 ..	40,49,889	10,37,271	4,512	1,58,018	1,978	96,64,493	2,37,771	1,51,53,932
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

Enclosure 1 to Appendix H (vide paragraph 31).

Statement showing particulars of cash and credit collections during the year 1919–20.

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	3,218,814	40,23,517	10,37,271	7,758,208	96,97,760
Deduct—Value of salt issued during the year on credit for payment of duty ..	2,674,210	33,42,762	..	6,690,566	83,63,208
Balance, Cash sales ..	544,604	680,755	10,37,271	1,067,642	13,34,552
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	2,695,307	33,69,134	..	6,663,952	83,29,941
Total collections ..	3,239,911	40,49,889	10,37,271	77,31,594	96,64,493

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Enclosure 2 to Appendix H (vide paragraph 31).

Statement showing the quantity and value of salt issued on credit in each subdivision during 1919–20.

Subdivision.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Waltair	Government	684,572	8,55,715
	Excise	1,583,536	19,79,420
Cocanada	Government	168,630	2,10,787
	Excise	422,186	5,27,733
Masulipatam	Government	8,486	10,608
	Excise	150,002	1,87,502
Nellore	Government	466,022	5,82,527
	Excise	843,828	10,54,785
Chingleput	Government	1,081,496	13,51,870
	Excise	674,738	8,43,422
Cuddalore	Government	808	1,010
	Excise	281,030	3,51,288
Negapatam	Government	178,224	2,22,780
	Excise	682,640	8,53,300
Tinnevelly	Government	85,972	1,07,465
	Excise	2,052,606	25,65,758
Total ..	Government	2,674,210	33,42,762
	Excise	6,690,566	83,63,208
	Grand Total ..	9,364,776	1,17,05,970

Enclosure 3 to Appendix H (vide paragraph 32).

Comparative statement showing the net revenue of the Presidency.

Year.	Revenue realized in Madras.	Revenue realized in Bombay. On exports by sea.	Revenue realized in 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.
1918-1919 ..	1,77,72,899	17,13,060	3,60,877	22,337	81	1,98,69,254
1919-1920 ..	1,51,53,932	17,47,087	3,66,516	12,872	442	1,72,80,849

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.
1918-1919 ..	..	14,64,140	1,78,739	3,52,082	1,20,996	31,531	..	21,47,488	1,77,21,766
1919-1920 ..	..	13,68,019	2,23,480	2,17,910	2,03,342	1,494	..	20,14,246	1,52,66,604

APPENDIX I (vide paragraph 33).

Comparative statement of expenditure incurred in the Salt and Abkári Department during the years 1918–19 and 1919–20.

Items.	1918–19.	1919–20.
	RS.	RS.
Establishments.		
Permanent	20,63,521	20,99,963
Temporary	96,126	1,01,074
Allowances.		
Travelling allowance	2,05,547	2,31,382
House-rent and other allowances	2,07,853	3,29,745
Grain compensation allowance	22,736	...
Supplies, Services and Contingencies.		
Rewards	41,578	55,978
Purchase, repair and carriage of tents	17,976	33,856
Works for revenue and general purposes ...	2,79,972	2,56,766
Postage charges ... ... } Telegram charges ... ... }	41,004	46,107
Tour charges ... ... } Office expenses and miscellaneous ... ... }	1,67,189	2,28,036
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	1,79,745	1,26,230
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt	6,96,873	5,86,957
Purchase of salt for fish-curing purposes ...	1,870	1,909
Conveying and storing salt	1,73,605	1,95,858
Works for manufacture and storage of salt—Government	2,53,867	1,39,180
Works executed by Government on behalf of excise licensees	30,337	37,903
Miscellaneous	1,84,289	21,284
Total ...	46,76,180	44,91,651
Amount debitable to 7. Excise ...	21,03,729	22,54,872
Net debitable to Salt ...	25,72,451	22,36,779

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APPENDIX J (vide paragraph 24).

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1919–20.

Items (1)	Ganjam. Quantity. (2)	Ganjam. Value. (3)	Sarla. Quantity. (4)	Sarla. 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	30,010	6,257 11 5	27,257	4,958 11 7	21,866	6,022 5 7	60,918	2,753 1 7	162,025	17,547 10 2
2. (a) Quantity of salt manufactured	279,712	..	260,077	..	139,580	..	117,776	..	106,536	..
(b) Gain by weighment	36	..	..	..	2	..	..	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total of (a), (b) and (c)	279,748	..	260,077	..	139,582	..	117,776	..	106,536	..
3. Deduct wastage	8,470	..	1,472	..	3,260	..	1,632	..	4,802	..
4. Net quantity (i.e., item 2 — item 3)	271,278	..	258,605	..	136,322	..	116,144	..	101,734	..
5. Land assessment	..	1,168 6 11	..	639 14 4	..	258 5 4	..	211 8 6	..	257 15 5
6. Land and village cess	..	73 0 1	..	39 6 11	..	16 2 4	..	16 8 4	..	20 2 6
7. Payment to manufacturers	..	38,312 10 8	..	40,637 0 6	..	18,191 6 0	..	15,239 4 0	..	23,739 2 0
8. Works for salt manufacture and storage. Interest	..	3,456 4 3	..	1,710 14 9	..	2,002 14 0	..	186 15 10	..	497 2 11
Repairs	..	8,265 7 10	..	2,217 7 0	..	4,047 5 5	..	181 1 8	..	1,972 7 6
9. Roads and Railway sidings—Interest	..	247 13 10	..	44 14 8	..	163 2 11	..	82 0 0	..	283 7 2
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	4,518 14 1	..	..	..	..
11. Conveying and storing salt	..	2,613 1 3	..	2,786 15 11	..	913 1 6	..	932 6 3	..	1,615 5 3
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	121 1 3	..	7 2 6	..	8 1 0	..	6 9 2	..	3 8 0
13. Total (i.e., of items 5 to 12)	..	54,257 8 1	..	48,074 12 7	..	30,171 4 7	..	16,906 5 3	..	28,389 2 9
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 3 2·4	..	0 2 11·7	..	0 3 6·5	..	0 2 3·9	..	0 4 5·6
15. Number of maunds of salt sold	211,850	..	35,184	..	112,032	..	79,520	..	121,560	..
16. Cost of the same	..	42,612 13 11	..	6,511 0 1	..	24,920 15 6	..	12,306 8 10	..	28,956 1 9
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	0 9 15	..	1 1 24	..	1 0 25	..	1 2 18	..	1 2 3	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	1,349 6 6	..	299 8 1	..	1,066 1 0	..	598 14 7	..	1,369 15 11
19. Total cost of salt sold (items 16 + 18)	..	43,962 4 5	..	6,810 8 2	..	25,987 0 6	..	12,905 7 5	..	30,325 1 8
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 3 3·8	..	..	..	0 3 8·6	..	0 2 7	..	0 3 11·8
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	8,470	..	1,472	..	3,260	..	1,632	..	4,802	..
23. Closing stock balance	89,438	17,857 9 7	247,182	45,515 2 10	44,211	9,792 14 10	86,274	13,245 13 2	80,931	22,613 8 7
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	83,020 15 0	..	12,618 1 6	..	67,186 7 0	..	21,534 10 2	..	27,528 2 8
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 50,678 8 9	..	+ 47,114 0 7	..	+ 45,319 15 9	..	+ 16,421 14 4	..	+ 2,237 15 5

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, 1919-20—*cont.*

Items—*cont.*	Penugudura.		Chinnaganjam.		Kanuparti.		Padarthi.	
	Quantity. (12)	Value. (13)	Quantity. (14)	Value. (15)	Quantity. (16)	Value. (17)	Quantity. (18)	Value. (19)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	18,036	3,043 9 2	214,010	29,114 4 5	45,682	6,493 0 6	..	..
2. (*a*) Quantity of salt manufactured	47,120	..	464,990	..	160,214	..	176,008	..
(*b*) Gain by weighment	..	..	8	..	26	..	2	..
(*c*) Miscellaneous	..	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*) ..	47,120	..	464,998	..	160,240	..	176,010	..
3. Deduct wastage	2,587	..	20,192	..	1,194	..	38	..
4. Net quantity (i.e., item 2 — item 3)	44,533	..	444,806	..	159,046	..	175,972	..
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	..	5,890 0 0	..	54,958 2 10	..	18,357 14 8	..	20,293 6 10
8. Works for salt manufacture and storage. Interest	..	145 11 3	..	967 15 4	..	814 14 9	..	141 10 3
Repairs	..	417 5 11	..	1,106 8 8	..	935 2 8	..	1,162 7 7
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	..	..	..	..	..	..	..	5,413 2 0
11. Conveying and storing salt	..	382 13 7	..	5,819 12 1	..	1,928 15 7	..	731 4 9
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	11 4 0	..	..	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	7,117 10 7	..	63,848 3 10	..	22,315 2 3	..	27,920 11 5
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 6·6	..	0 2 3·5	..	0 2 2·9	..	0 2 6·4
15. Number of maunds of salt sold	35,802	..	216,504	..	78,154	..	136,818	..
16. Cost of the same	..	5,863 4 5	..	31,009 11 0	..	10,949 11 3	..	21,662 13 7
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 5 5	..	1 6 0	..	1 4 12	..	1 3 5	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	335 8 2	..	1,860 9 3	..	598 9 4	..	1,095 2 11
19. Total cost of salt sold (items 16 + 18)	..	6,198 12 7	..	32,870 4 3	..	11,548 4 7	..	22,758 0 6
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 2 9·2	..	0 2 5·1	..	0 2 4·3	..	0 2 7·9
21. Quantity of salt destroyed and cost of destruction ..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	2,587	..	20,192	..	1,194	..	38	..
23 Closing stock balance	24,063	3,835 0 8	442,312	63,351 15 8	124,306	17,415 12 7	39,154	6,199 6 1
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	9,978 2 6	..	45,357 12 6	..	6,919 14 2	..	25,132 12 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 4,570 13 5	..	+ 46,725 1 5	..	+ 6,294 5 8	..	+ 8,574 1 7

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, 1919-20—*cont.*

Items—*cont.*	Madras Depot.		Model Saltern.		Karambalam.		Manambadi.	
	Quantity. (20)	Value. (21)	Quantity. (22)	Value. (23)	Quantity. (24)	Value. (25)	Quantity. (26)	Value. (27)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	823,079	2,06,155 9 1	72,527	16,258 10 2	66,038	8,357 14 1	14,422	7,414 3 3
2. (*a*) Quantity of salt manufactured	966,745	..	33,186	..	123,530	..	31,098	..
(*b*) Gain by weighment	484	..	26	..	..	..	..	..
(*c*) Miscellaneous	200	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*) ..	967,429	..	33,212	..	123,530	..	31,098	..
3. Deduct wastage	70,058	..	4,672	..	5,266	..	2,102	..
4. Net quantity (i.e., item 2—item 3)	897,371	..	28,540	..	118,264	..	28,996	..
5. Land assessment	..	3,483 5 0	..	123 10 0	..	198 10 7	..	400 4 9
6. Land and village cess	..	217 11 3	..	7 11 8	..	..	..	31 4 4
7. Payment to manufacturers	..	1,20,722 10 9	..	..	..	12,867 11 4	..	..
8. Works for salt manufacture and storage. Interest	..	11,978 9 7	..	841 0 7	..	863 7 1	..	733 13 7
Repairs	..	21,397 14 5	..	9,935 10 6	..	21 4 5	..	8,550 1 0
9 Roads and Railway sidings—Interest	..	605 0 6	..	..	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	..	..	..	..	2,343 15 5	..	..
11. Conveying and storing salt	..	1,27,896 4 11	..	1,045 2 6	..	1,499 3 3	..	422 2 3
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	..	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	2,86,301 8 5	..	11,953 3 3	..	17,294 9 1	..	10,137 9 11
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 5 0·8	..	0 6 8·4	..	0 2 4·1	..	0 5 6
15. Number of maunds of salt sold	1,145,216	..	63,440	..	58,088	..	36,370	..
16. Cost of the same	..	3,51,565 9 9	..	17,815 6 2	..	7,464 1 8	..	12,691 9 10
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 2 6	..	1 3 7	..	1 0 19	..	1 2 1	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	16,640 12 5	..	904 9 11	..	314 11 8	..	593 10 11
19. Total cost of salt sold (items 16 + 18)	..	3,68,206 6 2	..	18,720 0 1	..	7,778 13 4	..	13,285 4 9
20. Cost per maund of salt sold (item 19 ÷ item 15) ..	..	0 5 1·6	..	0 4 8·6	..	0 2 1·7	..	0 5 10
21. Quantity of salt destroyed and cost of destruction..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	70,058	..	4,672	..	5,266	..	2,102	..
23. Closing stock balance	575,234	1,78,946 1 11	37,627	11,840 14 5	126,004	18,275 11 4	6,944	2,588 4 7
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	4,23,540 3 6	..	14,980 0 6	..	9,531 15 6	..	19,047 10 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 28,124 6 2	..	— 8,157 11 4	..	+ 11,670 15 5	..	+ 936 6 7

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

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APPENDIX J—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1919-20—*cont.*

Items—*cont.*	Vedaranniyam.		Kattumavadi and Lakshmi pans.		Manakkudi.		Levingepuram Government Extensions.	
	Quantity. (28)	Value. (29)	Quantity. (30)	Value. (31)	Quantity. (32)	Value. (33)	Quantity. (34)	Value. (35)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	103,318	12,614 4 10	119,312	19,015 5 7	64,981	9,645 9 5	139,136	23,841 8 0
2. (a) Quantity of salt manufactured	84,728	..	61,581	..	67,046	..	147,516	..
(b) Gain by weighment	44	..	2	..	..	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	..	..
Total of (a), (b) and (c) ..	84,772	..	61,583	..	67,046	..	147,516	..
3. Deduct wastage	4,541	..	5,333	..	2,630	..	..	..
4. Net quantity (i.e., item 2 — item 3)	80,231	..	56,250	..	64,416	..	147,516	..
5. Land assessment	..	18 13 0	..	118 15 0	..	83 3 0	..	27 15 4
6. Land and village cess	..	1 2 9	..	7 6 11	..	6 8 0	..	2 2 11
7. Payment to manufacturers	..	8,825 13 4	..	6,414 11 0	..	6,983 15 4	..	19,863 11 1
8. Works for salt manufacture and storage. Interest	..	148 2 2	..	390 11 9	..	346 9 11	..	..
Repairs	..	830 1 3	..	293 5 3	..	254 15 9	..	2,050 10 0
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	..	1,924 0 6	..	3,024 14 0	..	422 6 8	..	..
11. Conveying and storing salt	..	..	..	3,873 4 6	..	1,383 6 11	..	5,632 3 11
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	1 4 0	..	..	..	645 2 9
13. Total (i.e., of items 5 to 12)	..	11,748 1 0	..	14,207 0 9	..	9,481 1 7	..	28,221 14 0
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 4·1	..	0 4 0·4	..	0 2 4·2	..	0 3 0·7
15. Number of maunds of salt sold	39,331	..	101,630	..	59,116	..	2,978	..
16. Cost of the same	..	5,678 13 0	..	17,789 1 0	..	9,058 13 7	..	569 2 6
	Y. M. D.		Y. M. D.		Y. M. D.			
17. Average period of storage of the same	0 4 0		0 9 16		1 4 10			
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	75 11 5	..	565 5 1	..	493 3 3	..	..
19. Total cost of salt sold (items 16 + 18)	..	5,754 8 5	..	18,354 6 1	..	9,552 0 10	..	..
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 2 4·1	..	0 2 10·6	..	0 2 7	..	..
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	4,541	..	5,333	..	2,630	..	..	..
23. Closing stock balance	81,560	11,245 15 1	73,574	15,828 9 0	68,924	10,160 4 10	283,674	36,493 7 7
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	7,374 9 0	..	23,153 5 0	..	12,986 12 0	..	558 6 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 251 10 10	..	+ 1,612 2 4	..	+ 3,949 6 7	..	+ 12,641 3 1

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

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APPENDIX K (vide paragraph 34).

Statement of offences against the Salt laws in the Madras Presidency in the year 1919-20.

—	Subdivision.												Total.	
	Waltair.	Cocanada.	Masulipatam.	Nellore.	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Malabar.	1919-20.	1918-19.
Pending at the beginning of the year and reported during the year—														
Cases ..	27	14	23	19	9	1	..	15	68	..	13	103	292	385
Persons ..	29	5	23	19	14	1	..	16	41	..	12	60	220	309
Disposal by officers of the department.														
Released by department—														
I. Infirm persons, pregnant women and children—														
Cases ..	..	..	..	..	..	..	..	1	1	..	..	..	2	4
Persons ..	..	..	..	..	..	..	..	1	1	..	..	..	2	4
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time—														
Cases ..	1	..	..	..	..	..	..	3	6	..	..	..	10	34
Persons ..	1	..	..	..	..	..	..	3	6	..	..	..	10	35
III. On proof of ignorance or inadvertence—														
Cases ..	1	1	..	..	..	..	..	3	..	..	..	..	5	4
Persons ..	2	1	..	..	..	..	..	3	..	..	..	..	6	6
IV. For want of proof—														
Cases ..	2	..	..	..	..	..	..	1	..	..	..	..	3	12
Persons ..	3	..	..	..	..	..	..	2	..	..	..	1	6	20
Total released—														
Cases ..	4	1	..	..	..	..	..	8	7	..	..	..	20	54
Persons ..	6	1	..	..	..	..	..	9	7	..	..	1	24	65
Sent for trial—														
Cases ..	23	4	23	19	9	1	..	7	31	..	12	59	188	231
Persons ..	23	4	23	19	14	1	..	7	34	..	12	59	196	239
Total disposed of—														
Cases ..	27	5	23	19	9	1	..	15	38	..	12	59	208	285
Persons ..	29	5	23	19	14	1	..	16	41	..	12	60	220	304
Undetected cases and scrapings of salt-earth registered and written off— Cases ..	..	9	..	..	..	..	..	..	5	..	1	44	59	88
Total cases and persons dealt with including undetected cases and scrapings written off—														
Cases ..	27	14	23	19	9	1	..	15	43	..	13	103	267	*374
Persons ..	29	5	23	19	14	1	..	16	41	..	12	60	220	*305
Balance remaining for disposal at the end of the year—														
Cases ..	..	..	..	..	..	..	..	..	25	..	..	..	25	11
Persons ..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Disposal by the magistracy.														
Pending trial on 1st April 1919 and since sent up for trial up to 31st March 1920—														
Cases ..	25	4	23	19	9	1	4	11	31	..	12	59	198	287
Persons ..	28	4	23	19	14	1	4	11	34	..	12	59	209	245
Convicted—														
Cases ..	21	4	23	19	9	1	4	11	31	..	12	58	193	226
Persons ..	24	4	23	19	14	1	4	11	34	..	12	58	204	231
Acquitted—														
Cases ..	3	..	..	..	..	..	..	..	..	..	..	1	4	1
Persons ..	3	..	..	..	..	..	..	..	..	..	..	1	4	1
Balance remaining undisposed of on 31st March 1920—														
Cases ..	1	..	..	..	..	..	..	..	..	..	..	..	1	10
Persons ..	1	..	..	..	..	..	..	..	..	..	..	..	1	13

* Includes one case involving one person written off.

APPENDIX L (vide paragraph 40).

Statement showing the operations of the fish-curing yards of the Madras Presidency for the year 1919-20.

Subdivision.	Year.	Number of applications for salt.	Weight of fish brought to be cured. (I. MDS. S.)	Weight of salt issued. (I. MDS. S.)	Value of salt issued. (RS. A. P.)	Quantity of salt issued to each maund weight of fish. (LB.)
Waltair	1919-20 ..	52,104	110,088 22	11,305 21	7,066 9 3	8·45
	1918-19 ..	61,015	115,679 17	11,786 8	7,366 6 0	8·38
Cocanada	1919-20 ..	15,057	58,104 29	8,463 3	5,289 6 9	11·93
	1918-19 ..	19,506	76,441 37	10,868 38	6,793 1 6	11·69
Masulipatam	1919-20 ..	645	2,442 5	363 16	227 2 0	12·24
	1918-19 ..	1,056	3,147 27	468 23	292 13 9	12·24
Nellore	1919-20 ..	4,616	20,443 23	3,256 26	2,035 6 6	13·11
	1918-19 ..	6,717	28,077 37	4,619 0	2,886 14 0	13·53
Chingleput	1919-20 ..	5,356	26,983 0	3,763 13	2,352 2 6	11·48
	1918-19 ..	6,420	37,186 36	4,941 31	3,088 9 9	10·93
Cuddalore	1919-20 ..	3,839	6,434 25	899 8	562 0 0	11·46
	1918-19 ..	4,591	6,594 31	957 21	598 8 3	11·95
Negapatam	1919-20 ..	5,415	26,107 33	4,780 33	2,988 0 3	13·99
	1918-19 ..	6,366	27,597 16	4,817 37	3,030 0 3	14·46
Tinnevelly	1919-20 ..	7,980	53,307 16	10,340 12	6,462 11 0	15·96
	1918-19 ..	7,996	55,314 20	10,800 21	6,750 5 3	16·06
Malabar	1919-20* ..	170,164	1,311,286 30	200,653 25	1,31,034 2 3	13·15
	1918-19 ..	149,192	1,145,077 14	187,263 23	1,17,039 4 3	13·46
Total, Madras Presidency ..	1919-20* ..	265,176	1,617,218 23	252,826 2	1,58,017 8 6	12·86
	1918-19 ..	262,861	1,495,117 37	236,554 15	1,47,845 15 0	13·02

Subdivision.	Year.	Expenditure. Buildings. New works. (RS. A. P.)	Expenditure. Buildings. Repairs. (RS. A. P.)	Expenditure. Establishment. (RS. A. P.)	Expenditure. Contingencies. (RS. A. P.)	Expenditure. Total. (RS. A. P.)
Waltair	1919-20	49 1 0	1,516 8 10	9,296 8 0	1,742 2 7	12,603 4 5
	1918-19	11 14 11	1,685 8 8	8,075 9 9	1,590 1 1	11,363 2 5
Cocanada	1919-20	..	340 12 5	3,110 9 6	1,853 14 3	5,305 4 2
	1918-19	..	234 8 4	2,333 8 9	2,132 1 0	4,760 2 1
Masulipatam	1919-20	..	52 12 10	325 0 0	38 6 0	416 2 10
	1918-19	..	..	301 8 0	43 9 0	351 1 0
Nellore	1919-20	..	433 4 11	2,830 3 10	366 14 11	3,680 7 8
	1918-19	..	397 5 11	2,644 11 3	567 4 8	3,609 5 10
Chingleput	1919-20	..	455 6 0	1,648 11 4	470 8 6	2,574 9 10
	1918-19	..	242 0 6	1,485 4 8	365 0 6	2,042 5 8
Cuddalore	1919-20	..	163 11 1	756 0 0	45 15 2	965 10 3
	1918-19	..	28 4 0	563 0 6	68 1 0	659 5 6
Negapatam	1919-20	..	274 4 2	2,759 13 10	498 7 4	3,532 9 4
	1918-19	..	243 0 0	2,108 13 6	503 7 0	2,855 4 6
Tinnevelly	1919-20	..	144 14 0	2,622 7 1	2,609 5 6	4,776 10 7
	1918-19	..	124 9 8	2,265 6 5	1,806 6 4	4,195 6 5
Malabar	1919-20*	1,520 1 5	3,340 14 4	28,700 8 5	18,045 6 1	51,606 14 3
	1918-19	321 13 2	3,823 2 1	26,081 13 4	17,236 5 3	47,463 1 10
Total, Madras Presidency	1919-20*	1,568 2 5	6,772 8 7	52,019 14 0	25,071 0 4	85,461 9 4
	1918-19	553 12 1	6,778 7 2	45,809 12 2	24,318 3 10	77,240 3 3

* The figures noted in this line include the transactions at the six yards transferred to the control of the Fisheries Department with effect from 1st June 1919 as per orders conveyed in G.O. No. 752, Financial (Separate Revenue), dated 10th September 1917.

Statement showing the quantities of fish brought for curing in the yards of the East and the West Coasts during the five years ending 1919–20.

Year.		East Coast. (TONS.)	West Coast. (TONS.)	Total. (TONS.)
1915–16	..	9,982	26,481	36,433
1916–17	..	10,499	36,605	47,104
1917–18	..	12,152	44,438	56,590
1918–19	..	12,859	42,064	54,923
1919–20	..	7,565	48,169	55,734

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Government of Madras

REVENUE DEPARTMENT

G.O. No. 2565, 27th October 1920

Salt Administration Report, 1919-20

Recorded with remarks.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), R. No. 1455-Salt, dated 29th August 1920.

The Hon'ble Mr. N. E. MARJORIBANKS, C.I.E., I.C.S.,

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

The Board submits to Government its report on the administration of the salt revenue in the Madras Presidency for the year 1919–20.

(True extract)

D. N. STRATHIE,
Acting Secretary.

To the Secretary to Government, Revenue Department, with the report.
Copy to the Accountant-General, Madras.

Order—No. 2565, Revenue, dated 27th October 1920.

Commerce No. 46.

Recorded.

2. The Government observe that the stock of salt in hand increased from 76 lakhs of maunds at the beginning of the year to 100 lakhs of maunds at its close. They doubt if this stock can be considered excessive ; it amounts to only three-quarters of the quantity issued during the year.

3. The closure of the Kuttanguli factory is an indication of what may possibly occur on a larger scale when excess of supply over demand, with the consequent lowering of prices, will compel the closure of other petty factories in which the cost of the supervising staff is relatively high. The Government are inclined to believe that under present-day conditions with improved railway communications some of these petty factories may be closed without any inconvenience to the public, though it is recognized that great care must be exercised in the selection of such factories in order that a fair distribution of factories along the coast may be maintained to counteract the effect of local conditions.

4. The Government observe with interest the attempt of the Tuticorin merchants to secure a footing in the Salem and South Arcot markets. The Board of Revenue should consider the expediency of re-establishing a depot or depots in those districts for the purpose of assisting the Tuticorin merchants in their effort.

5. The Government regret that the salt trade has not realized the advantages of the formation of co-operative societies for the supply and distribution of salt. The attention of the Registrar of Co-operative Societies should be invited to the desirability of extending the co-operative movement to the salt trade.

6. The question of the transport of salt from the Ennore factories to the Madras depot has again caused some difficulty. If a railway siding were constructed behind the Ennore factories it might be possible to abandon the present system of storing the Ennore salt at the Madras depot. The Board should consult the railway authorities and see whether any arrangement can be made to secure this end.

7. The Government note with interest the results of the experiments conducted during 1919 and congratulate the Board on the improvement effected in the quality of salt manufactured, as also on the working of the department during the year.

(True extract)

E. S. Lloyd,
Acting Secretary to Government.

To the Board of Revenue (Separate Revenue).
,, Government of India, Board of Industries and Munitions (with C.L.).
Copy to the Director of Fisheries [through Revenue (Special) Department].
,, Revenue (Special) Department.
,, Registrar of Co-operative Societies [through Revenue (Special) Department].
Editors' Table (A) class.

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