REPORT ON THE ADMINSITRATION OF THE DEPARMENT OF SALT REVENUNE IN THE MADRAS PRESIDENCY

FOR THE YEAR. 1920 - 1921

ADMINISTRATION REPORT

OF THE

SALT DEPARTMENT

MADRAS PRESIDENCY

FOR

1920-1921

CHAPTER I.—ADMINISTRATION.

A. Personnel of the department.—Mr. N. MacMichael, I.C.S., was in charge of the department till 25th May 1920, when he was relieved by Mr. N. E. Marjoribanks, C.I.E., I.C.S., who held charge for the rest of the year. Mr. E. Graham, I.C.S., held the office of the Secretary till 8th April 1920, when Mr. D. N. Strathie, I.C.S., succeeded him. Mr. R. P. Tillard was in charge of the Northern division throughout the year. Mr. G. E. Johnston, Deputy Commissioner, Southern Division, was on privilege leave for six months from 22nd April 1920 and Mr. H. B. Rendle acted as Deputy Commissioner, Southern Division, during the period. Mr. C. S. Rolland, Deputy Commissioner, Central Division, was on leave from 8th April 1920 to 2nd December 1920, when Rao Bahadur M.R.Ry. M. Venkatarama Ayyar acted for him. M.R.Ry. Ramachandra Rao held the appointment of Abkari Deputy Commissioner till 31st October 1920 when he was reverted by Mr. E. C. Ward.

2. On 1st April 1920, there were twelve officers of the department on military service. In the course of the year six of these (two Inspectors, one Assistant Inspector and three Sub-Inspectors) reverted to their civil appointments. On 1st April 1921, six officers (one Inspector, two Assistant Inspectors and three Sub-Inspectors) were still on military duty.

B. Administrative changes.—3. The following were the main administrative changes during the year:—

(*a*) The introduction of the reforms scheme under the Government of India Act of 1919, led to the transfer of 'Excise' to the administration of the Ministry with effect from the 17th December 1920.

(*b*) The rules relating to inspections by departmental officers were revised. According to the revised rules, the Inspectors have to inspect their ranges twice instead of four times a year and Assistant Commissioners their circles once instead of twice a year. No fixed programme of inspection is laid down for Deputy Commissioners. But they will be expected to inspect a circle whenever they have reason to think that there is something amiss with its administration. One of the objects of this revision is to enable Deputy Commissioners, Assistant Commissioners and Inspectors to devote special attention to circles and ranges where the administration is weak and to make surprise visits as much as possible.

(*c*) The Madras Salt Act of 1889 was so amended as to provide for the recovery of the arrears of cess from the licensees summarily.

(*d*) The Government have sanctioned revised arrangements for the supply of Madras Salt to Travancore and Cochin Darbars. According to the new orders the duty on wastages in transit hitherto credited to the British Government will in future be credited to the Darbars concerned. This arrangement follows the existing practice in regard to salt obtained by the Darbars from Bombay.

(*e*) The headquarters of the Godavari Agency circle were transferred from Polavaram to Rajahmundry.

(*f*) The Customs chaukis round the French settlement of Yanam were permanently closed.

(*g*) Petty officers in the Salt, Abkari and Customs Department whose pay exceeded Rs. 15 a month were classed as 'superior' for all purposes of the Civil Service Regulations.

CHAPTER II—ESTABLISHMENTS.

4. Appendix A shows the changes in the establishment during the year and its strength at the end of the year. It will be observed that there is a slight decrease in the total number employed. The large increase in the cost—Rs. 27·62 lakhs as against Rs. 20·89 lakhs—is due to the temporary additions to pay granted to non-gazetted subordinates from the 1st April 1920. Gazetted officers have not yet received any increase in their pay. The final proposals of the Madras Government are understood to be pending with the Government of India. The formation of the new Amalapuram circle, the closure of the Kuttanguli factory, the substitution of two temporary Assistant Inspectors for an Inspector for the supervision of the fish-curing yards transferred to the control of the Fisheries department and the reconstitution of certain ranges in the Tada and Bellary circles, account for the changes in the strength of the establishment during the year. During the moratorium period from the 22nd June to the 12th July 1920, 554 men—9 Assistant Inspectors, 93 Sub-Inspectors and 452 peons—were deputed from Salt and Abkari circles to assist in the prevention of gold smuggling on the Pondicherry and Karikal frontiers.

5. *Punishments.*—The total number of punishments imposed on the officers of the department was 1,383 (1,580) and the percentage of punishments to the total strength was 15·9 (18·1). Eleven appeals against punishments were received by the Board during the year, eight from Sub-Inspectors, two from clerks and one from a menial. In nine cases the punishments were confirmed, in one it was enhanced, and in the remaining one, the decision of the lower authority was modified.

6. *Resignations.*—Fifty seven officers including seven Sub-Inspectors and eleven clerks resigned their appointments. The number of resignations was fifty-three in the previous year. The reasons adduced were private affairs or desire to better themselves elsewhere.

CHAPTER III—MANUFACTURE.

7. There is little of interest to record regarding the season of 1920. Although the south-west monsoon was a partial failure, the weather along the coast was distinctly unfavourable for salt manufacture, rains in January and February delaying preliminary operations and stopping scrapings as early as June in most of the sub-divisions. In November several of the factories were visited by severe floods which did considerable damage to the works and buildings at Tuticorin, Merckolam, Markkanam and Chunampet and destroyed 51,770 maunds of salt. The quantity of salt manufactured in the year dropped from 15 million maunds to slightly over $12\frac{1}{2}$ million maunds; of this quantity, 8 million maunds were excise salt, *i.e.*, belonging to the licensees, while 4 million maunds were monopoly or Government salt. The stocks on hand at the beginning of the year had been 10 million maunds. Adding to this the quantity manufactured—$12\frac{1}{2}$ millions, and the quantity imported $1\frac{3}{4}$ millions, (mostly Bombay salt to the West Coast with the addition of a small quantity of refined foreign salt imported at Madras), the total comes to about $24\frac{1}{4}$ million maunds. The issues during the year amounted to slightly over 13 million maunds, and the balance on hand at the end of the year excluding wastages was over $10\frac{1}{2}$ million maunds, a little less than a year's normal consumption.

8. This increase in the balance of salt on hand, in spite of an unfavourable year, brings out the chief feature of the 1920 season, viz., the difficulty of securing sales for the salt already manufactured, especially that of 1918 and 1919. Over one lakh of maunds of the older Government salt had actually to be destroyed. The hopes that had been entertained of securing an outlet in the Orissa and Bengal markets were doomed to disappointment, chiefly owing to the renewed imports of foreign salt into Calcutta. The issues to those northern markets decreased from 1,193,560 maunds to 10,74,809 maunds. The Chemical Industries Company at Kurla, from whom so much had been expected, were compelled to shut down their factory. The Tuticorin merchants too were unable to send any appreciable quantity of their large stocks to Calcutta. As a result they devoted more energy to an extension of their Madras sales, thus affecting several of the smaller factories in the Cuddalore and Chingleput subdivisions. This invasion by Tuticorin merchants led to the total cessation of manufacture at Cheyur and to a greatly reduced production at Covelong and Morekolam.

9. In their review of last year's Administration report, Government suggested that the closure of more petty factories might become necessary. This matter is receiving the attention of the Board, and detailed proposals have been called for from local officers regarding the Turputallu, Nizampatam and Cuddalore factories. Padarthi in Guntūr district will certainly be closed as soon as the five years' lease under which it is worked, expires. In the face of the increased establishment charges and the increased production at many of the big factories, there is obviously much to be said for the abolition of the small scattered factories along the Coast. At the same time, it must be remembered that many of these small and expensive factories are situated in inaccessible parts of the country, and that they supply the neighbouring villagers with a much-needed, hot-weather occupation. Proposals for the closure are therefore bound to create a certain amount of discontent and to give rise to opposition.

10. On the scientific side too the season of 1920 was disappointing. The experiments referred to in paragraph 12 of last year's report were conducted at four centres—Krishnapatam, Model Saltern (Voyalur), Manambadi and Levingepuram. In only one of these factories were any definite conclusions arrived at, viz., at Voyalur, where the results showed—

(*a*) that the correct ratio of crystallisers to condensers is 1 : 7;

(*b*) that brine at 25° should be used for irrigation as much as possible;

(*c*) that beds should be prepared from sanded clay and that the use of Cuddapah slabs, tiles, etc., is unprofitable; and

(*d*) that the cheapest and best method of washing is by flushing, *i.e.*, the mother liquor should be drawn from the beds just before scraping and fresh brine should then be let in over the bed. While the Board accepts these results as correct for the Model Saltern, it is not prepared to say that they will hold good for other factories. It is necessary to bear in mind that the factories under the Department are scattered along a coast line extending over some 12 degrees of latitude and manufacture has to be carried on under correspondingly varying conditions of climate, soil, brine-supply and the like, which render it unsafe to apply to one group of factories the conclusions arrived at from experiments in another. Nor must the personal factor be left out of view as regards both those who actually carry on, and those who supervise, the operations. The actual work of manufacture is in the hands, for the most part, of small licensees and their employees, wedded to traditional methods, and possessing neither the education to understand and appreciate the results of scientific experiments, nor (as a rule) the capital which is necessary to adopt new or improved processes. Nor, as regards the supervising agency, is it to be expected that permanently useful results can be achieved from experiments conducted or supervised as they have been in the past by the ordinary factory staff, as a part of the ordinary routine of factory and preventive work. The fact is that the department is not a department of expert salt manufacturers, but is organized primarily for the protection and collection of salt revenue. No doubt, when an officer has been for some time employed in a salt factory, he acquires a certain empirical knowledge of the methods of manufacture, actually in use. But his knowledge is not scientific nor is he, as a rule, qualified by scientific training to understand the aim of the observations and experiments which he is called upon to carry out. To state this is not in any way to impute blame to the staff of the department. It would be as unreasonable to expect a salt inspector or sub-inspector to develop into an expert salt-maker through being employed in a factory, as it would be to expect a tahsildar or revenue inspector to possess or achieve the scientific knowledge of an agricultural expert through being charged with the collection of the land revenue, and being to some extent familiar with existing methods of agriculture. Further, the personnel of the department is continually changing from top to bottom, a circumstance which militates against continuity of policy or practice. Experiments have hitherto been devised or started by one man and carried out by others, who are not, as a rule, under the direct supervision of the originator, nor acquainted fully with his aims, nor is there a permanent trained agency to note and collate the results with sufficient exactness to furnish conclusions of value.

If the department is to take up in earnest the task of improving existing methods of manufacture, and of inducing licensees to adopt them, it is, in the Board's opinion, necessary to have (1) a permanent salt technical expert in charge of this department (as the late Mr. Bennett was in charge of abkāri technique). It would be necessary that he should add to some scientific attainments a knowledge of the country and of the people through whom he must work and of the varying conditions of climate and of markets. The Board doubts greatly whether a mere imported foreigner unless a very exceptional man, would be of much value, and accordingly considers it advisable to defer taking any further action in regard to the recruitment of the expert referred to in paragraph 7 of last year's report. (2) A staff, working under and trained by the expert to be in charge of the experimental and demonstrational factories which would be required. The staff would have to be a special branch like the distillery staff and would be employed practically permanently on this work. No expert at the head can attain results worth having if he has to work through agents liable to be changed every few months, and possessing no special knowledge of his aims and objects (3) A sufficient number of experimental and demonstrational factories, selected with reference to the varying conditions of the Presidency. The experimental factories would come first, and need not be on commercial lines, or on a large scale. The demonstrational factories would be a later development; these would be on a commercial or quasi-commercial scale, and their accounts would be kept on strict commercial lines; their object would be to ascertain not only whether salt can be made of a quality acceptable in the market aimed at (local or foreign as the case might be) but also whether it can be made cheap enough to compete. No amount of experiments, circulars or bulletins will avail to induce ordinary licensees to adopt new methods so effectively as the ocular demonstration of the salt going to market at a profit. Such, in outline, is the scheme of operations which, if Government are disposed to take it up, might, in the Board's opinion, lead in time to good results. Holding for the reasons stated that experimental work under the conditions now obtaining cannot but be inconclusive and waste of time and trouble, the Board has ordered no experiments in methods of manufacture for the season of 1921.

11. The difficulty of disposing of surplus stocks and the failure to effect any decided improvement in quality (the average percentage of sodium chloride only increased from 92·3 in 1918 to 93·8 in 1920) led the Board to the conclusion that the energies of the department have in recent years been directed along wrong lines. Since 1917 and 1918, when the chief object was to produce as much salt as possible to meet the shortage caused by the successive bad seasons and the absence of foreign imports, the avowed object of the department has been to produce a salt which could be crushed and could then find its way to the Calcutta market. The renewal of foreign imports rendered it impossible for Madras manufacturers to produce a pure salt at a price low enough to compete with foreign salt. At the same time, the chemically pure salt produced in Madras is found to be heavier than the salt manufactured by the ordinary Madras methods. It is thus difficult to sell it in the Madras Presidency. For instance, when pure white salt made at Krishnapatam was put up to auction there at four annas a maund, the local merchants refused to bid. So long as salt is sold by measure in Madras and so long as the Madras public favour a salt that has some flavour of mother earth, it is difficult to persuade manufacturers to embark on extensive schemes for the improvement of the quality. The Board therefore determined that the proper course to pursue is to aim at production of a light salt which could compete successfully with Bombay salt which has been finding a ready sale in the inland districts in this Presidency and on the West Coast. The conclusion arrived at by the conference of September 1918 that competition with Bombay was unprofitable was repudiated on the ground that it was desirable to secure profits on sales for Madras merchants and licensees, and instructions were issued that manufacturers in general should be advised to revert to the principles laid down by Mr. Brodie in 1914 and concentrate their energies on lightness as far as it was consistent with reasonable purity. It is hoped that if these principles are followed, substantial markets will be recovered for Madras salt and that the existing heavy stocks will be unloaded.

12. In paragraph 7 of last year's report a reference was made to the visit of Mr. Rolland, Deputy Commissioner, to the French Salterns. After his return he submitted various proposals for the introduction of the French system of manufacture

in the Model Saltern near Ennore. The Board, however, came to the conclusion that the differences in climate and soil gave no hope of improvement through the adoption of the French methods of manufacture in this country. His suggestion that salt should be stored by measurement instead of by the present system of weighing into store has however been taken up and careful experiments are being conducted at select factories. Storage by measurement has certain obvious advantages in that the cost of storage is reduced, the salt is subjected to less handling and thus retains its cleanliness and lightness and the time of departmental officers is saved. The only doubtful point is whether the method is sufficiently accurate. While on the question of storage it may be mentioned that the system of bag sales direct from drying grounds has become very popular with licensees. During the year the rules were so modified as to reduce the minimum quantity of salt to be stored under the bag storage rules from 600 maunds to 100 maunds. This concession has enabled petty licensees also to take advantage of the system, and it is now adopted in most factories. Nine lakhs of maunds were removed by this method. The advantages are again the cheapness of the method and increased lightness and cleanliness of the salt. The disadvantages are that it tends to confine sales to the new salt and thus results in the hoarding of the previous seasons' salt which is apt to deteriorate.

13. As was to be expected, the wholesale excise price of salt decreased on the average from 4 as. 6 p. in 1919–20 to 3 as. 10 p. per maund in the year now under report. The average price fetched for Government salt during the year was 4 as. 8 p. as against 5 as. 1 p. in the previous year. The retail prices also fell with the wholesale prices. At headquarter stations they varied from 1 a. 2 p. to 2 as. 2 p. per Madras measure. There were only two important towns—Salem and Ootacamund—where the price of salt rose above 2 as per measure.

14. Appendix J shows the profit and loss on the manufacture of salt at Government factories. With the exception of Polavaram, Model Saltern, Manambadi and Kattumavadi, the factories worked at a profit. The cost price was increased as it was found necessary to pay a higher rate of kudivaram to the cultivators and as the cost of materials and labour had risen. It varied between 2 as. 2·7 p. per maund and 12 as. 6·5 p. per maund. Before the war the cost of production had ranged from 1 a. 9·4 p. to 5 as. 3·5 p. per maund.

15. In reviewing last year's administration report, Government expressed regret that the salt trade had not realised the advantages of the formation of co-operative societies for the supply and distribution of salt. No great strides were made in this direction during 1920. While the Markkanam licensees have taken up the question and have addressed the Registrar of Co-operative Societies, the branch of the Madura-Ramnad Co-operative Society at Manakkudi has decided to wind up its business as the members have not been punctual in the payment of their dues.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

16. Of the total quantity of 11,357,196 (11,618,386) maunds issued from salt factories during the year, 37,090 (65,278) maunds were issued for export by sea to Calcutta, 60,536 (58,474) maunds to the French Government, 481,986 (247,086) maunds to the Travancore Darbar and 296,158 (252,826) maunds to fish-curing yards leaving 10,481,426 (10,977,022) 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. No salt was taken to Cochin this year, while 17,700 maunds were issued last year to the State. In addition to the quantity of locally produced salt issued for ordinary consumption, 1,520,629 (1,399,252) maunds were imported by sea principally from Bombay into the West Coast districts and 250,714 (303,511) maunds were imported from Bombay and Goa by rail. The imports from these areas into Mysore by rail were 630,191 (605,061) 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 12,882,960 (13,284,846) maunds.

17. 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, Bengal and Nizam's dominions decreased from 1,125,095; 68,465; 174,325 maunds to 1,048,009; 26,800; 151,350 respectively, while there has been a slight increase (173,868—162,674) under issues to Central Provinces. The imports by sea into South Kanara and Malabar and by rail to the Madras Presidency and Mysore show a considerable increase compared with last year. With reference to paragraph 4 of the Government Order reviewing the administration report for the last year, the possibility of the establishment of depots to assist the Tuticorin merchants in their effort to secure a footing in the Salem and South Arcot districts was examined and it was decided that there was nothing to justify Government interference with the course of trade. In South Arcot, the issues from Tuticorin had actually risen from 35,167 to 125,827 maunds, chiefly at the expense of the factories in the Chingleput district, while in Salem it was found that Tuticorin's real rival was the Madras depot which had better transport facilities.

18. On the basis of the provisional census totals the estimated consumption per head, including the Native States within the borders of the Presidency and Mysore and Coorg, works out to 19·31 lb., while it was 20·21 lb. in 1919–20 and 20·49 in 1918–19. 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 Pudukkōttai amounted to 13·25 lb. per head; it was 14·63 lb. and 14·66 lb. in 1919–20 and 1918–19 respectively.

CHAPTER V.—REVENUE AND EXPENDITURE.

19. The total salt revenue was Rs. 146·12 lakhs as against Rs. 151·54 lakhs in 1919. The decrease was due to larger imports of Bombay salt into the Presidency and to the diminishing demand from other provinces for Madras salt.

20. Of the total receipts, Rs. 29·24 lakhs represents the duty and cost price realized in cash, Rs. 115·22 lakhs the duty on salt sold on credit and the balance about Rs. 1·66 lakhs customs duty, cess and fines. The percentage of issues of salt under the credit system was 84·9 (85·3).

Charges.

21. The total charges of the department amounted to Rs. 46·80 lakhs of which Rs. 37·28 lakhs represent the recurring charges for establishments, supplies, services and contingencies and Rs. 9·52 lakhs charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works. In 1919 the total charges were Rs. 44·91 lakhs of which Rs. 33·82 lakhs represented establishment charges and Rs. 11·09 lakhs, purchase, transport and storage. The increase in expenditure of about Rs. 3½ lakhs under establishment is due mainly to the temporary additions to pay granted to the non-gazetted subordinates from the 1st April 1920. The decrease of about Rs. 1¾ lakhs under '*Salt purchase and freight*' falls mainly under the two sub heads '*purchase of salt* (manufacturers' share) and '*Conveying and storing salt*'. The salt purchased by Government in the year under report was less than that purchased in the previous year by 6½ lakhs of maunds.

22. Dividing the expenditure of Rs. 37·28 lakhs on establishments, allowances, supplies, services and contingencies in the proportion of two-thirds to Excise and one-third to Salt, the salt share comes to about Rs. 12·43 lakhs or 8·5 per cent of the revenue realized.

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

Offences.

23. Appendix K shows the number of salt cases reported and how they were dealt with. There was a large increase in detection in the Masulipatam, Negapatam and Tinnevelly subdivisions, while the other subdivisions except Cuddalore showed a fall; the net result was an increase for the Presidency as a whole. The increase pertained mostly to the Nizampatam, Vedaranniyam and Morekolam circles and was due to the effective patrolling of the preventive staff.

24. Including undetected cases and scrapings the total number of offences reported was 364. The offenders were traced in 249 cases of which 218 were sent up for trial. Convictions were obtained in 216 cases. Of the cases traced, 226 related to possession of illicit salt or salt-earth or manufacture of salt by illicit means and the remaining 23 to minor offences. The quantity of contraband salt or salt-earth involved was estimated at 193 maunds. The cases were generally disposed of by Assistant Inspectors and Inspectors more speedily during the year, the average duration of inquiries held by them being only 2·47 (6·78) days.

CHAPTER VII—MISCELLANEOUS.

25. In order to augment the supplies of a cheap nourishing food and to prevent the use of illicit or spontaneous salt, the Salt Department have since 1874, been maintaining fish-curing yards at various centres along the coast. Salt is issued duty free to these yards, a cost price being charged to cover the bare cost of manufacture and transport to yards. This cost price has in recent years been ten annas per maund. In 1916 Sir Frederick Nicholson raised the question of the advisability of transferring all the yards to the Fisheries Department in order to introduce improved methods of curing and to better the lot of the fishermen. As an experimental measure, six of the existing yards on the west coast were transferred to the Fisheries Department with effect from 1st June 1919 while two more new yards to be worked on co-operative lines have subsequently been opened by that department. The Director of Fisheries has reported that, taken generally, the result of the transfer of these yards has not fulfilled expectations and that there is considerable difficulty in introducing improved methods of curing fish owing to the conservatism of the curers. In his opinion the root of the trouble lies in two considerations—(*a*) the fact that 'Fisheries' has been given 6 yards only instead of all; and (*b*) the belief prevalent among the curers that if they only hold out and discredit the experiment by preventing any improvements being effected, they will be allowed to revert to the control of the Salt Department. The Director is strongly of opinion that, if any real and rapid progress is to be made in the technique of the curing methods and in the hygiene of the yards, it is essential that every curing yard in the Presidency should be placed under 'Fisheries' as it is the only department that has these objects on its main programme of work. The question is now before Government.

Season and issues.

26. Appendix L shows the transactions at the yards during the year under review. Ten lakhs of maunds of cured fish were removed as against about 8½ lakhs in 1919–20. The average price of fish rose very slightly from 2 annas 4·5 pies to 2 annas 4·8 pies.

27. As usual, the East Coast yards were supplied with salt from the nearest factories. All the yards of the Udipi circle derived their supply from the Tuticorin factories; the yards in the other circles in the Malabar subdivision, including those under the Fisheries Department, were supplied from the Madras depot, Vedaranniyam and Adirampatnam factories. The average cost of transport roughly works out to 3 annas 5 pies per maund against 9 annas in 1919–20.

Financial results.

28. The total expenditure on the yards including the cost of salt, charges incurred on account of buildings, establishment, transport of salt to the yards, and contingencies amounted in all to Rs. 3·15 lakhs against Rs. 2½ lakhs in 1919–20. The total receipts at the yards amounted to Rs. 1·89 lakhs against Rs. 1·58 lakhs in the previous year, and the loss on the year's working to Rs. 1·26 lakhs against Rs 0·98 lakh during 1919–20 and during 1918–19. As a set-off against these recurring losses, the Board proposed an enhancement of the issue price. Government in their Order Mis. No. 5, Revenue, dated the 3rd January 1920, however, decided that this question should be deferred. Taking the operations during the year under report, a rate of Rs. 1–1–0 per maund would ensure Government from loss. In consequence of their working at a deficit, eight of the smaller yards on the East Coast, where the transactions were very limited and the cost of supervision high, were closed during the year under report.

29. The number of factories for the manufacture of crude saltpetre was 621 (768) and the number of refineries 21 (27). Four thousand seven-hundred and sixty-five (6,030) maunds of refined saltpetre were produced. The refineries were nearly all in the Trichinopoly subdivision.

Saltpetre.

30. Efforts to improve the sanitary and social conditions of life at the salt factories continued during the year. On the whole, there are thirteen primary schools in the several factories of the Presidency worked by trained teachers. Four schools opened by the local boards or private bodies at Penugudurn, Mogalturru, Kanuparti and Naupada are being subsidized by the department. All the schools are reported to be working well. Badminton clubs, tennis courts and reading rooms have been opened in many of the factories for the recreation of the superior establishment. In order to improve the fresh water-supply in factories semi-rotary pumps were ordered to be fixed to wells but they have proved failures in most cases and the question of trying the Chaine Helice type of pump is now under consideration.

Amenities.

31. The Commissioner has much pleasure in placing on record his appreciation of the loyalty and devotion which have been displayed by the officers of the department, almost without exception, in the discharge of their duty. In particular, the good work of Mr. Johnston, as Deputy Commissioner, Southern Division, Mr. Fearon as Assistant Commissioner, Waltair Subdivision, Khan Sahib Sadukh Ali, M.R.Ry. T. Jagannatha Ayyangar and M.R.Ry. S. Muthuswami Ayyar as Inspector at Naupada, Tuticorin and Ennore is brought to the notice of Government. M.R.Ry. P. V. Rangaswami Ayyangar, First Assistant, Board's office, also deserves special mention for the able manner in which he has coped with the heavy work thrown on him throughout the year.

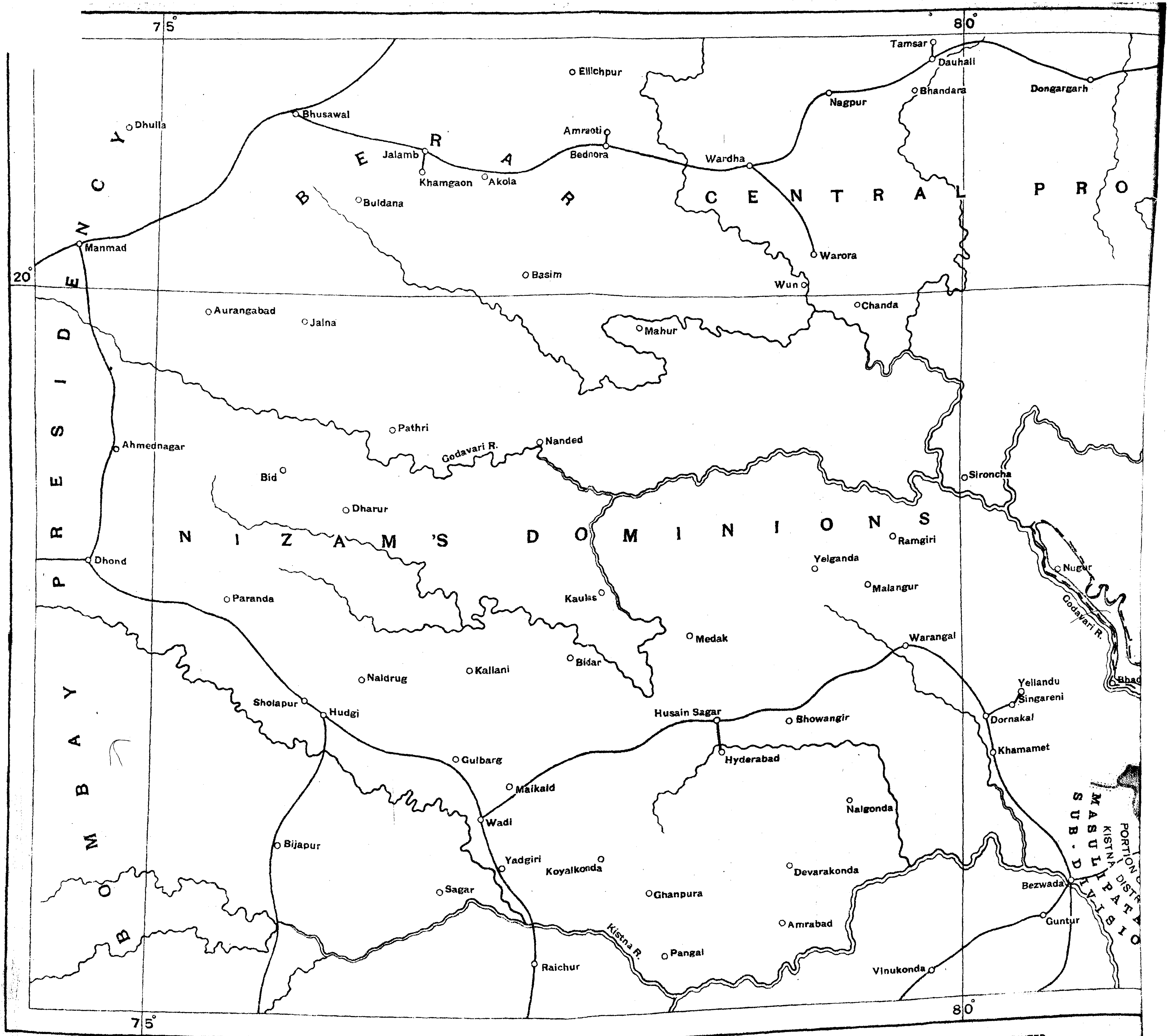
Conduct of officers.

OFFICE OF THE BOARD OF REVENUE
(SEPARATE REVENUE), MADRAS,
15*th August* 1921.

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

(True copy)

L. K. FEARON,
Assistant Secretary.



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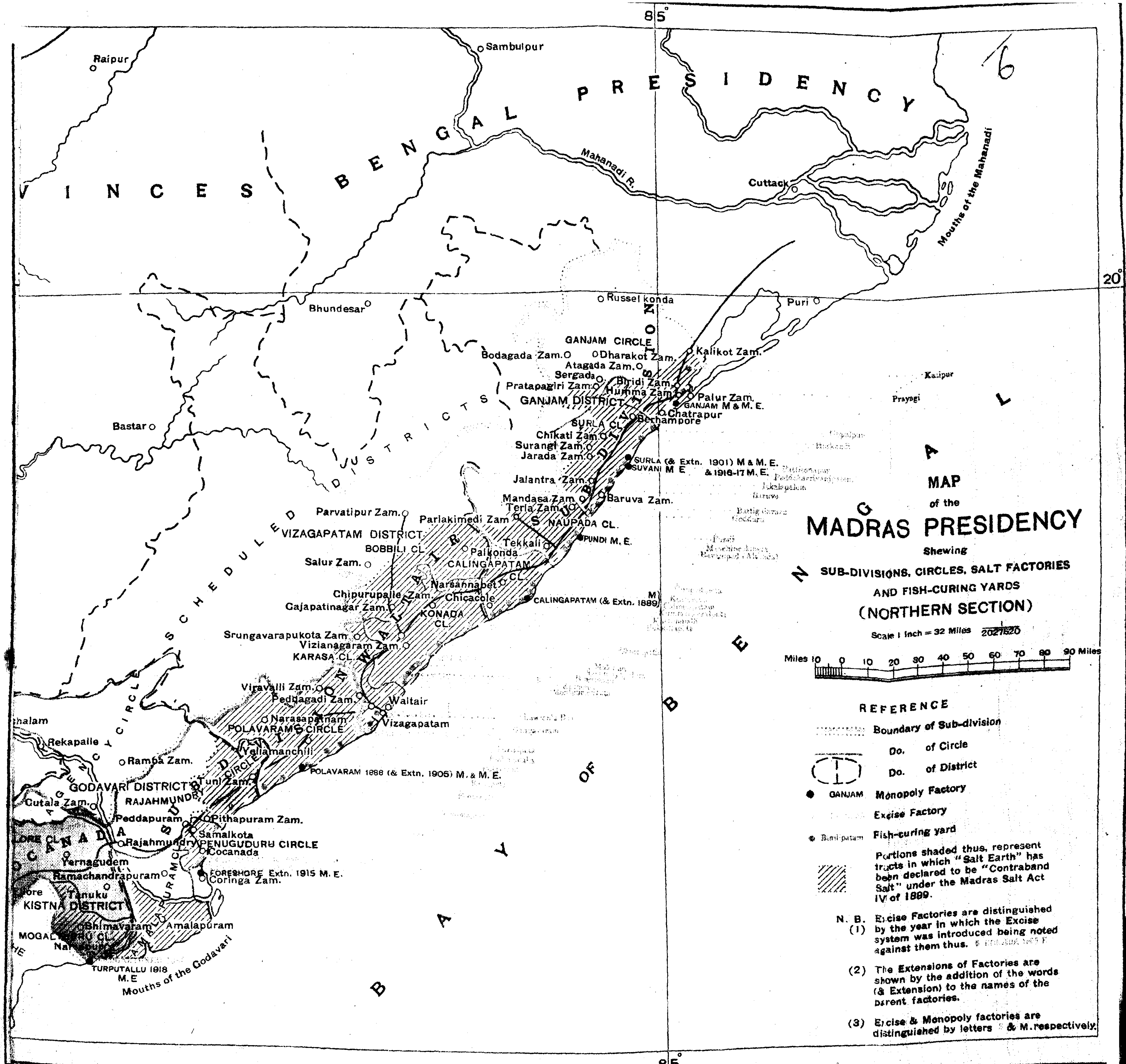

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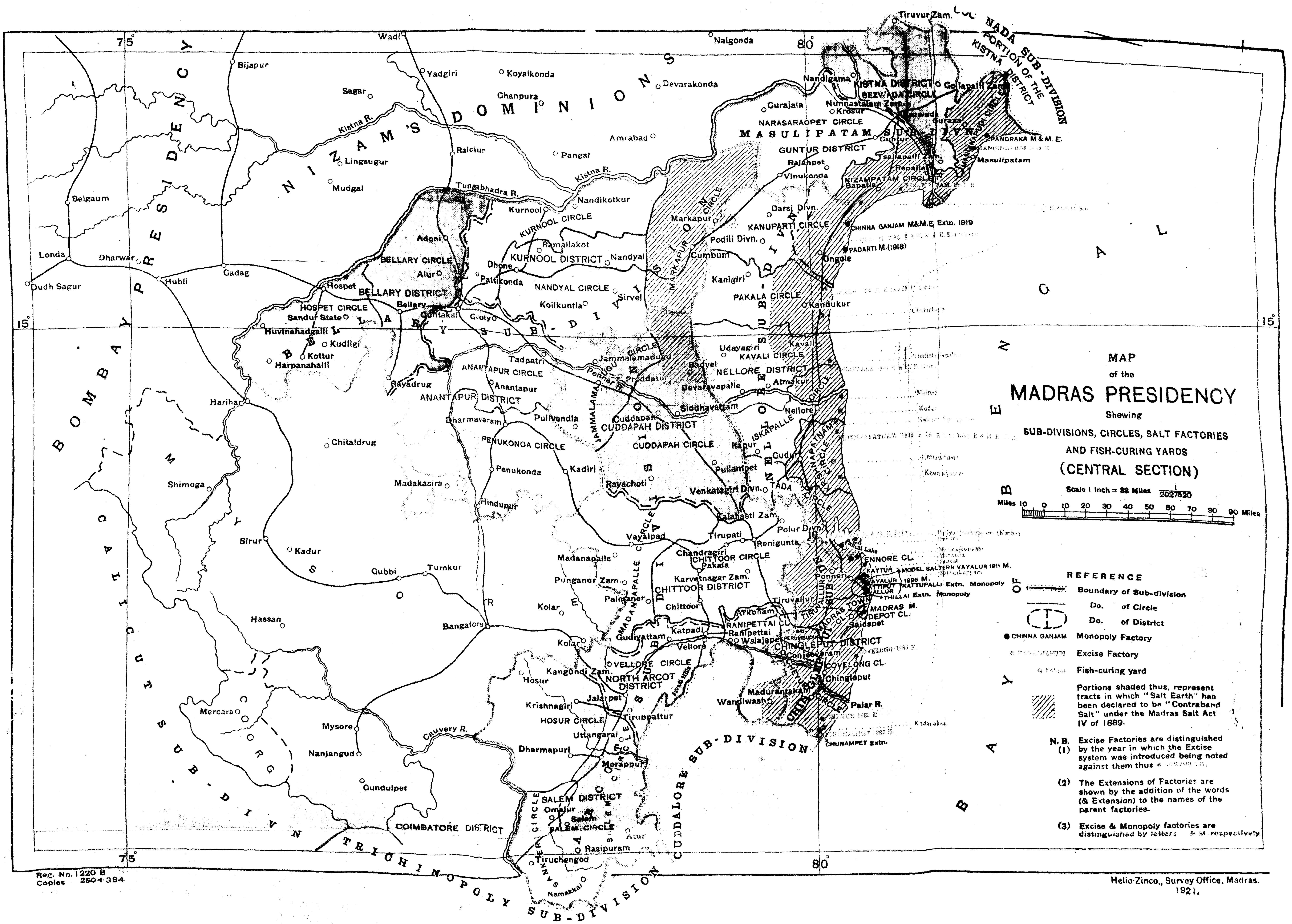

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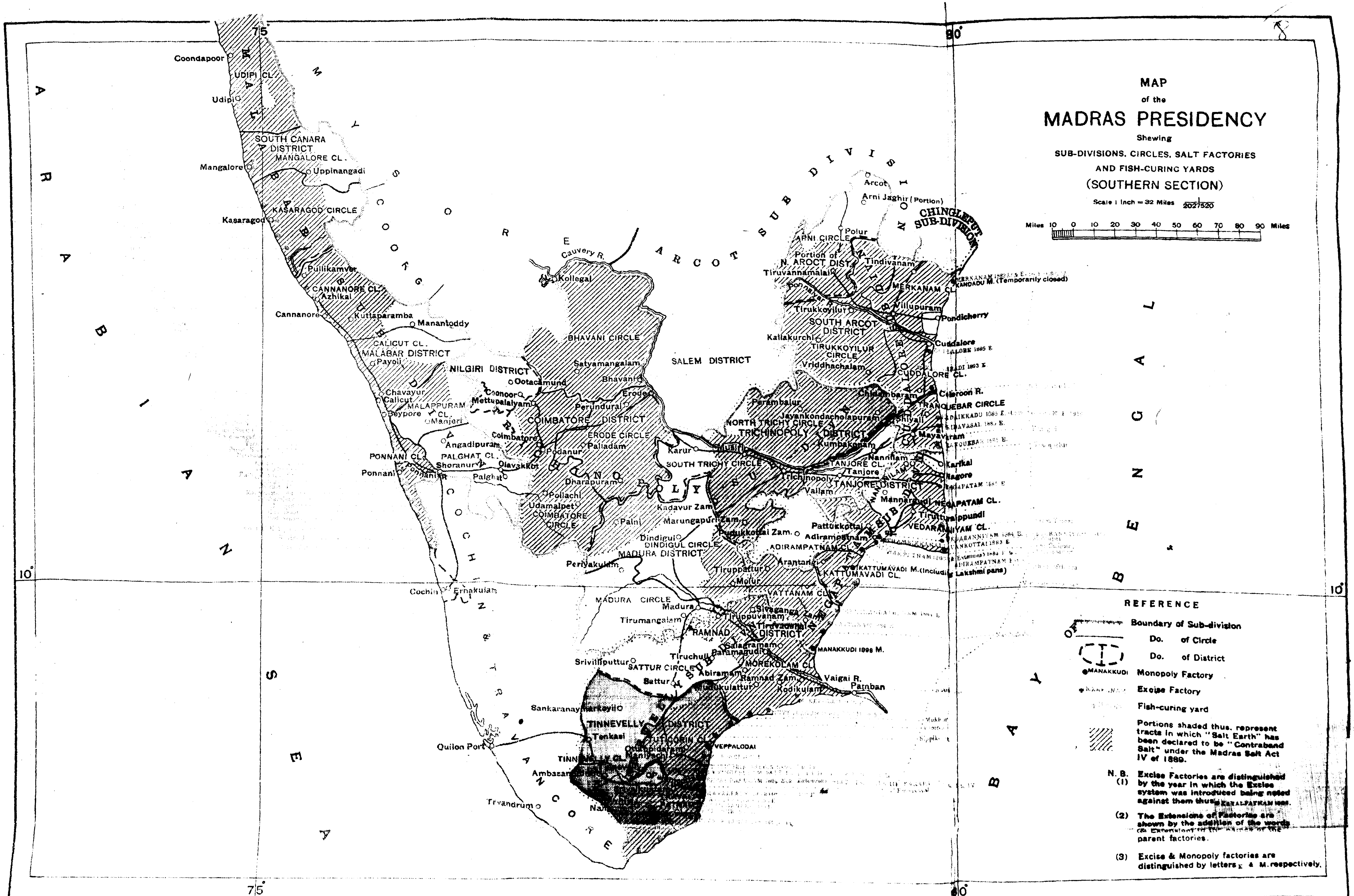

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1921.

APPENDIX A.

Statement showing the sanctioned strength of the establishments as it stood on 31st March 1921.

	Establishments in the Board's and the Deputy and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Subordinate Factory establishments.						Subordinate Preventive and Tree-tax establishments.						Subordinate Fish-curing establishment (c).	Subordinate Distillery establishment.			Saltpetre amins—Petty officers.	Abkari establishments in Collectorates and Taluk offices.		Total strength.	Cost per annum.
			Permanent.			Temporary.			Permanent.			Temporary (b).			Permanent.			Temporary.											
	Clerks, accountants, copyists, type-writing clerks and pressman.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and shroffs.	Petty officers.	Peons.		Clerks.	Petty officers.	Peons.		Clerks.	Menials.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
																													RS.
Strength at the beginning of the year ..	154	133	86	108	849	1	27	86	175	369	1,577	..	28	1,174	166	33	3,094	2	20	196	291	4	7	84	51	283	65	9,058	20,89,202
Sanctioned during the year	..	..	1	..	2	..	2	..	1	..	..	..	1	6	1	..	3	..	..	6	4	..	..	..	..	..	..	27	(d) 6,87,803
Abolished during the year	..	..	..	2	3	1	..	..	1	3	9	..	..	9	..	..	9	..	..	..	2	..	..	..	..	..	..	39	14,416
Strength at the end of the year	154	133	(a) 87	101	848	..	29	86	175	366	1,568	..	29	1,171	167	33	3,088	2	20	202	293	4	7	84	51	283	65	9,046	27,62,689

(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.
(d) Includes a sum of Rs. 6,75,968, being temporary additions to pay granted to non-gazetted subordinatet from 1st April 1920.

ENCLOSURE TO APPENDIX B.

Stocks and issues of salt of all kinds excluding wastages for the five years ending 1920–21.

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	I. MDS.	I. MDS.		I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
1916–1917	1,216,464	2,436,204	..	3,652,668	5,121,044	7,993,410	1,876,888	14,991,342	6,337,508	10,429,614	1,876,888	18,644,010
1917–1918	1,481,494	3,075,560	..	4,557,054	4,471,105	6,581,553	1,577,377	12,630,035	5,952,599	9,657,113	1,577,377	17,187,089
1918–1919	1,452,072	2,292,209	..	3,744,281	6,100,616	10,519,818	1,679,219	18,299,653	7,552,688	12,812,027	1,679,219	22,043,934
1919–1920	3,062,636	4,620,616	..	7,683,252	4,595,484	9,875,061	1,702,763	16,173,308	7,658,120	14,495,677	1,702,763	23,856,560
1920–1921	3,899,226	6,101,241	..	10,000,467	3,939,605	8,781,485	1,771,343	14,442,433	7,838,831	14,832,726	1,771,343	24,442,900

Years.	Issues.						Balance at end of the year, exclusive of wastage not written off within the year.			
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
	14	15	16	17	18	19	20	21	22	23
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
1916–1917	12,596,982	210,459	13,470	73,316	640,808	13,535,035	1,481,494	3,075,560	..	4,557,054
1917–1918	12,160,701	245,276	11,853	70,874	340,854	12,829,558	1,452,072	2,292,209	..	3,744,281
1918–1919	12,743,169	236,555	12,643	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	3,899,226	6,101,241	..	10,000,467
1920–1921	12,252,769	296,158	24,391	60,536	519,076	13,152,930	4,553,094	6,040,625	..	10,593,719

APPENDIX C.

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1920–21.

Subdivision.	Port and district of import.	As per manifests from: Ports in the Bombay Presidency.	As per manifests from: Other countries.	Total as per manifests.	Wastage discovered: Quantity.	Wastage discovered: Centage.	Actual quantity imported.
1	2	3	4	5	6	7	8
	Duty-paid imports by sea.						
		I. MDS.	I. MDS.	I. MDS.	I. MDS.		I. MDS.
Tinnevelly ..	Tuticorin	38	..	38	..	..	38
Malabar ..	Baindur (South Kanara district).	6,576	..	6,576	37	·56	6,539
	Coondapoor (do.)	41,710	..	41,710	409	·98	41,301
	Hangarkotta (do.)	13,784	..	13,784	76	·55	13,708
	Malpe (do.)	46,881	..	46,881	205	·43	46,676
	Mulki (do.)	12,598	..	12,598	268	2·12	12,330
	Mangalore (do.)	169,000	..	169,000	1,569	·92	167,431
	Cannanore (Malabar district) ..	105,000	..	105,000	1,510	1·43	103,490
	Tellicherry (do.) ..	66,410	..	66,410	449	·67	65,961
	Badagara (do.) ..	82,928	..	82,928	476	·57	82,452
	Quilandi (do.) ..	22,536	..	22,536	62	·27	22,474
	Calicut (do.) ..	459,702	..	459,702	2,152	·46	457,550
	Ponnâni (do.) ..	240,397	..	240,397	1,284	·53	239,113
	Cochin (do.) ..	261,891	..	261,891	2,956	1·13	258,925
	Total ..	1,529,413	..	1,529,413	11,463	·75	1,517,950
	Total duty-paid ..	1,529,451	..	1,529,451	11,463	·75	1,517,988
	Duty-paid imports by rail.						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	250,714
	Duty-bearing imports by sea.						
Cocanada ..	Cocanada	..	2	2	..	..	2
Tinnevelly ..	Tuticorin	..	20	20	..	..	20
Malabar ..	Tellicherry	..	32	32	..	..	32
	Calicut	..	11	11	..	..	11
	Cochin	..	9	9	..	..	9
Chingleput ..	Madras	..	2,567	2,567	..	..	2,567
	Total ..	..	(a) 2,641	2,641	..	..	2,641
	Grand total ..	1,529,451	2,641	1,532,092	11,463	..	1,771,343

(a) Includes 2,164 maunds imported from the United Kingdom.
331 maunds imported from Victoria.
141 do. do. Queensland.
2 do. do. Ceylon.
2 do. do. Belgium.
1 maund do. United States of America.

Total .. 2,641

12

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 1920-21.

Subdivision.	Factories.	Under 1 anna.		From 1 anna to 1 anna 11 pies.		From 2 annas to 2 annas 11 pies.		From 3 annas to 3 annas 11 pies.		From 4 annas to 4 annas 11 pies.		From 5 annas to 5 annas 11 pies.	
		I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Waltair.	1. Ganjam..	..	..	..	..	..	..	..	..	22,348	5,666 6 0	25,352	8,689 15 0
	2. Suria ..	..	..	..	..	..	..	21,716	4,2[illegible] 9 4	64,180	17,126 1 0	29,601	10,100 5 6
	3. Naupada	..	..	..	..	34,316	4,690 15 0	325,104	64,827 4 4	345,118	89,436 6 6	186,044	60,651 9 0
	4. Pundi ..	..	..	..	..	..	..	41,670	8,217 10 0	19,634	5,000 1[illegible] 0	56,652	17,703 12 0
	5. Kuppili	..	..	..	..	..	..	..	..	..	..	..	..
	6. Konada	..	..	..	..	..	..	..	..	..	..	..	..
	7. Bimlipatam	..	..	..	..	..	..	..	..	..	..	..	..
	8. Karasa	238	7 7 0	..	..	456	57 0 0	11,074	2,214 13 0	14,860	4,078 3 6	84,916	27,222 4 6
	9. Balacheruvu	..	..	..	..	18	2 5 0	2,366	505 7 4	14,074	12,833 13 0	17,420	5,970 11 4
	Total ..	238	7 7 0	..	..	34,790	4750 4 0	401,930	80,067 11 0	510,164	131,141 10 0	399,985	1,30,338 9 4
Cocanada.	10. Polavaram	..	..	..	..	..	..	..	..	15,614	3,903 8 0	..	..
	11. Penugudura	..	..	..	..	..	..	247,582	51,475 12 0	31,454	7,863 8 0	..	..
	12. Jagannaickpur..	..	..	..	..	..	..	..	..	1,036	259 0 0	..	..
	13. Mogalturru	..	..	..	..	..	..	..	..	..	..	49,667	15,520 15 0
	14. Turputallu	..	..	..	..	..	..	120	22 8 0	31,568	7,892 0 0	570	178 2 0
	Total ..	..	..	..	..	..	..	247,702	51,498 4 0	79,672	19,918 0 0	50,237	15,699 1 0
Masulipatam.	15. Pandraka	..	..	1,344	84 0 0	1,770	221 4 0	14,250	2,671 14 0	54,578	13,644 8 0	..	..
	16. Manginapudi ..	206	6 7 0	552	39 10 0	4,196	619 10 0	31,434	6,042 8 6	49,118	12,354 6 0	9,788	3,078 8 8
	17. Nizampatam ..	..	..	..	..	216	32 0 0	56,126	11,548 7 6	962	260 8 0	..	..
	Total ..	206	6 7 0	1,896	123 10 0	6,182	872 14 0	101,810	20,262 14 0	104,658	26,259 6 0	9,788	8,078 8 8
Nellore.	18. Kanuparti ..	..	..	..	..	3,896	607 15 0	43,804	8,470 9 6	1,432	358 0 0	..	..
	19. Chinnaganjam..	..	..	..	..	17,020	2,583 15 0	27,144	5,089 8 0	17,224	4,439 5 0	..	..
	20. Pākala ..	62,970	3,769 12 6	49,836	4,672 2 0	249354	31,498 5 6	3,840	720 0 0	..	..	..	..
	21. Iskapalle	..	..	..	..	169,234	24,344 2 0	54,160	10,157 8 0	260	65 0 0	..	..
	22. Krishnapatnam.	..	..	3,160	276 1 6	61,412	8,968 8 10	287,792	56,914 2 8	200	50 0 0	..	..
	23. Tada ..	..	..	..	..	..	..	5,882	1,194 0 0	50,836	13,062 8 0	6,464	2,016 14 0
	Total ..	62,970	3,769 12 6	52,996	4,948 3 6	500,916	68,002 13 10	422,622	82,545 12 2	69,952	17,974 13 0	6,464	2,016 14 0
Chingleput.	24. Covelong ..	..	..	366	30 8 0	15,698	2,446 10 0	76,088	14,578 4 6	117,928	29,694 10 0	2,030	678 5 8
	25. Cheyur ..	..	..	..	..	3,446	513 1 6	135,698	28,944 5 0	926	231 8 0	..	..
	26. Chunampet ..	..	..	..	..	5,360	859 4 6	216,378	44,898 1 6	7,702	1,925 8 0	..	..
	Total ..	..	..	366	30 8 0	24,504	3,819 0 0	428,164	88,420 11 0	126,556	31,851 10 0	2,030	678 5 8
Cuddalore.	27. Markkanam ..	738	25 8 0	41,170	3,922 13 0	160,534	21,229 15 6	1,730	324 6 0	..	..	..	..
	28. Cuddalore ..	..	..	20	1 14 0	940	123 12 0	22,502	4,234 0 0	14,596	3,649 0 0	..	..
	29. Neidavasal ..	..	..	26	1 10 0	..	..	7,404	1,474 8 0	19,492	4,879 5 0	34,050	10,767 5 0
	30. Tranquebar ..	..	..	..	..	..	..	56	12 4 0	10,490	2,627 3 0	14,210	4,472 2 0
	31. Kadaikadu ..	..	..	..	..	5,718	794 7 0	2,244	421 8 0	13,124	3,287 3 0	424	182 8 0
	Total ..	738	25 8 0	41,216	3,926 5 0	167,192	22,148 2 6	33,936	6,466 10 0	57,702	14,442 11 0	48,684	15,871 15 0
Negapatam.	32. Negapatam ..	..	..	..	..	..	..	76	15 7 0	48,818	12,223 4 0	71,360	22,312 8 0
	33. Vēdāranniyam.	..	..	8,340	742 6 0	55,298	7,697 10 0	143,910	27,457 5 0	3,110	780 10 0	..	..
	34. Thambikkottai ..	..	..	..	..	5,594	874 1 0	10 616	1,990 8 0	160,592	40,148 0 0	..	..
	35. Adirampatnam..	..	..	..	..	..	..	98,792	18,523 8 0	35,754	8,938 8 0	..	..
	36. Theethandathanam	..	..	1,394	130 11 0	1,520	200 14 0	36,938	7,140 2 0	2,676	665 0 0	..	..
	37. Vattanam ..	..	..	..	..	..	..	1,118	239 4 0	50,037	12,670 15 0	..	..
	Total ..	..	..	9,734	873 1 0	62,412	8,772 9 0	291,450	55,866 2 0	300,987	75,430 5 0	71,360	22,312 8 0
Tinnevelly.	38. Morekolam ..	..	..	..	..	..	..	22,690	4,254 6 0	2,558	639 8 0	10,248	3,216 15 0
	39. Muthuragunathapatnam.	..	..	..	..	22,418	3,502 13 0	43,416	8,140 8 0	2,382	595 8 0	..	..
	40. Veppalodai ..	..	..	..	..	6,500	818 12 0	2,000	375 0 0	..	..	..	..
	41. Arasadi.. ..	..	..	..	..	..	..	184,232	37,344 14 6	2,200	550 0 0	..	..
	42. Levingepuram..	..	..	1,400	104 0 0	624	88 10 8	230,620	46,464 9 0	85,898	21,931 3 0	..	..
	43. Karapad ..	672	24 8 0	..	..	30,328	4,629 4 8	316,026	61,893 2 6	5,996	1,499 0 0	..	..
	44. Sevandakulam..	..	..	2,168	166 12 10	9,878	1,604 12 8	349,324	81,220 8 0	195,830	50,867 9 0	..	..
	45. Kayalpatnam ..	..	..	..	..	80,440	12,178 4 0	208,350	39,421 3 0	3,678	919 8 0	..	..
	46. Arumuganēri ..	500	7 13 0	..	..	11,812	1,746 13 4	242,764	45,556 6 0	9,200	2,300 0 0	..	..
	47. Kiranur ..	..	..	..	..	20,326	3,027 1 8	27,622	5,239 14 0	..	..	..	..
	48. Kulasēkharapatnam.	..	..	..	..	..	..	..	..	11,638	2,884 8 0	1,220	381 4 0
	49. Kuttanguli ..	..	..	..	..	..	..	..	..	504	141 12 0	14,158	4,424 6 0
	Total ..	1,172	32 5 0	3,568	270 12 10	182,326	27,496 8 0	1,627,044	329,910 7 0	319,784	82,328 8 6	25,626	8,022 9 0
	Grand Total ..	65,324	3,841 7 6	109,776	10,172 8 4	978322	135,862 3 4	3,554,658	714,528 7 2	1,569,475	4,02,346 15 6	614,164	1,97,518 6 8

Factories.	From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas and upwards.		Total.		Average, 1920-1921.	Average, 1919-1920.	Serial number.
	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.			
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..	6,088	2,293 12 0	..	..	..	..	..	..	53,788	16,650 1 0	0 4 11·4	0 6 1·9	1
2. Suria ..	19,110	7,413 9 8	..	..	2,200	1,100 0 0	62,702	48,026 8 0	199,459	88,059 1 6	0 6 0·0	0 8 11·6	2
3. Naupada	163,624	62,545 14 6	6,824	3,006 14 0	1,630	815 0 0	..	..	1,062,660	2,85,973 15 4	0 4 3·6	0 6 2·7	3
4. Pundi ..	200	75 0 0	..	..	..	..	..	..	118,156	30,997 2 0	0 4 2·3	0 6 2·0	4
5. Kuppili	168	63 0 0	172	80 10 0	670	335 0 0	54,356	36,764 7 0	55,366	37,243 1 0	0 10 7·0	0 11 0·7	5
6. Konada	12,156	4,558 8 0	1,312	574 0 0	48,758	24,379 0 0	2,326	1,463 12 0	64,552	30,965 4 0	0 7 8·0	0 7 7·3	6
7. Bimlipatam	15,748	5,905 8 0	54,236	23,728 4 0	7,332	3,666 0 0	..	..	77,316	33,299 12 0	0 6 11·0	0 7 2·7	7
8. Karasa	44,700	16,975 4 6	4,082	1,785 14 0	3,258	1,629 0 0	142,810	36,279 8 0	306,394	90,249 5 6	0 4 8·5	0 4 11·5	8
9. Balacheruvu	5,760	2,160 0 0	..	..	..	..	..	..	69,638	21,472 4 8	0 4 11·2	0 5 5·9	9
Total ..	267,554	1,01,990 8 8	66,626	29,175 10 0	63,848	31,924 0 0	262,194	1,22,524 3 0	2,007,329	6,34,909 15 0	0 5 0·6	0 6 5·4	
10. Polavaram	..	..	..	..	..	..	..	..	15,614	3,903 8 0	0 4 0·0		10
11. Penugudura	..	..	..	..	..	..	..	..	279,036	59,339 4 0	0 3 4·8	0 4 2·0	11
12. Jagannaickpur..	96,372	36,139 8 0	7,748	3,389 12 0	794	397 0 0	..	..	105,960	40,185 4 0	0 6 0·8	0 6 7·0	12
13. Mogalturru	14,884	5,581 8 0	..	..	..	..	..	..	64,551	21,102 7 0	0 5 2·7	0 5 10·0	13
14. Turputallu	..	..	..	..	..	..	..	..	32,258	8,092 10 0	0 4 0·1	0 3 11·0	14
Total ..	111,256	41 721 0 0	7,748	3, 38912 0	794	397 0 0	..	..	497,409	1,32,623 1 0	0 4 3·2	0 5 2	
15. Pandraka	..	..	..	..	..	..	..	..	71,942	16,621 10 0	0 3 9	0 4 2·2	15
16. Manginapudi ..	19,230	7,243 12 0	4,551	1,992 6 0	328	164 0 0	1,102	658 15 0	120,508	32,200 3 2	0 4 3	0 4 7·8	16
17. Nizampatam ..	..	..	..	..	..	..	..	..	57,304	11,840 15 6	0 3 3	0 3 11·0	17
Total ..	19,230	7,243 12 0	4,554	1,992 6 0	328	164 0 0	1,102	658 15 0	249,754	60,662 12 8	0 4 4	0 4 4·5	
18. Kanuparti ..	..	..	..	..	..	..	..	..	49,132	9,436 8 6	0 3 3	0 4 0·9	18
19. Chinnaganjam..	..	..	..	..	..	..	..	..	61,388	12,112 12 0	0 3 6	0 3 9·4	19
20. Pākala ..	..	..	..	..	..	..	..	..	366,000	40,660 3 6	0 1 9·3	0 2 4·4	20
21. Iskapalle	..	..	..	..	..	..	..	..	223,654	34,566 10 0	0 2 5·5	0 3 1·8	21
22. Krishnapatnam.	..	..	..	..	..	..	..	..	352,564	66,208 13 0	0 3 0·7	0 3 7·0	22
23. Tada ..	6,463	2,437 13 6	2,156	950 12 0	80	40 0 0	..	..	71,871	19,701 15 6	0 4 4	0 4 3·0	23
Total ..	6,463	2,437 13 6	2,156	950 12 0	80	40 0 0	..	..	1,124,669	1,82,686 14 6	0 2 7·1	0 3 2·7	
24. Covelong ..	3,170	1,214 6 0	826	387 3 0	12	6 0 0	2,184	2,049 0 0	218,302	51,084 15 2	0 3 8·9	0 3 10·0	24
25. Cheyur ..	..	..	..	..	..	..	..	..	140,070	29,688 14 6	0 3 4·6	0 3 10·0	25
26. Chunampet ..	..	..	..	..	..	..	..	..	229,440	47,682 14 0	0 3 3·9	0 4 3·0	26
Total ..	3,170	1,214 6 0	826	387 3 0	12	6 0 0	2,184	2,049 0 0	587,812	1,28,456 11 8	0 3 5·9	0 4 1·3	
27. Markkanam ..	..	..	..	..	..	..	..	..	204,172	25,502 10 6	0 2 0	0 2 8·7	27
28. Cuddalore ..	11,864	4,449 0 0	1,682	735 14 0	6,636	3,318 0 0	2,714	1,655 0 0	60,954	18,166 8 0	0 4 9·2	0 6 2·2	28
29. Neidavasal ..	18,874	7,077 12 0	..	..	..	..	..	..	79,846	24,200 8 0	0 4 10·1	0 5 4·9	29
30. Tranquebar ..	13,976	5,241 0 0	2,386	1,043 14 0	680	340 0 0	..	..	41,798	13,736 7 0	0 5 3·1	0 6 5·8	30
31. Kadaikadu ..	..	..	..	..	..	..	..	..	21,510	4,635 10 0	0 3 5·4	0 5 0·4	31
Total ..	44.714	16,767 12 0	4,068	1,779 12 0	7,316	3,658 0 0	2,714	1,655 0 0	408,280	86,241 11 6	0 3 4·6	0 4 7·1	
32. Negapatam ..	94,966	35,612 4 0	..	..	..	..	..	..	215,220	70,163 7 0	0 5 2·5	0 6 3·5	32
33. Vēdāranniyam.	..	..	..	..	..	..	..	..	210,659	36,677 15 0	0 2 9·4	0 3 0	33
34. Thambikkottai ..	..	..	..	..	..	..	..	..	176,802	43,012 9 0	0 3 10·7	0 4 7·8	34
35. Adirampatnam..	..	..	64	28 0 0	18	9 0 0	..	..	134,628	27,499 0 0	0 3 3·2	0 3 9·4	35
36. Theethandathanam	..	..	..	..	..	..	..	..	42,528	8,140 11 0	0 3 0·7	0 4 9·4	36
37. Vattanam ..	..	..	..	..	..	..	..	..	51,154	12,910 3 0	0 4 0·4	0 4 3·9	37
Total ..	94,966	35,612 4 0	64	28 0 0	18	9 0 0	..	..	[illegible],991	1,98,408 13 0	0 3 9·8	0 4 8·4	
38. Morekolam ..	1,536	576 0 0	..	..	..	..	..	..	[illegible]	8,686 13 0	0 3 9	0 3 7·8	38
39. Muthuragunathapatnam.	..	..	..	..	..	..	..	..	68,[illegible]16	12,238 13 0	0 2 10·4	0 4 3·9	39
40. Veppalodai ..	..	..	..	..	..	..	..	..	8,[illegible]00	1,193 12 0	0 2 3		40
41. Arasadi.. ..	..	..	..	..	..	..	..	..	186,[illegible]32	37,894 14 6	0 3 3	0 4 5·6	41
42. Levingepuram..	..	..	..	..	..	..	..	..	31[illegible]42	68,588 7 2	0 3 5·5	0 4 0·7	42
43. Karapad ..	..	..	..	..	..	..	..	..	3[illegible]022	68,945 15 2	0 3 0·7	0 3 5·2	43
44. Sevandakulam..	..	..	..	..	..	..	..	..	[illegible],200	1,33,759 10 6	0 3 3·7	0 3 10·9	44
45. Kayalpatnam ..	..	..	..	..	..	..	..	..	[illegible]92,468	52,518 15 0	0 2 4·6	0 3 1·4	45
46. Arumuganēri ..	..	..	..	..	..	..	..	..	264,276	49,611 0 4	0 3 0	0 3 3·6	46
47. Kiranur ..	..	..	..	..	..	..	..	..	47,948	8,266 15 8	0 2 9·1	0 3 1·1	47
48. Kulasēkharapatnam.	4,384	1,644 0 0	5,080	2,200 10 0	3,170	1,585 0 0	..	..	25,342	8,695 6 0	0 5 8·7	0 6 1·9	48
49. Kuttanguli ..	168	63 0 0	..	..	..	..	..	..	14,830	4,629 9 0	0 4 11·9	0 5 0·9	49
Total ..	6,088	2,283 0 0	5,030	2,200 10 0	3,170	1,585 0 0	..	..	2,173,808	4,54,129 12 4	0 3 4·1	0 3 11·2	
Grand Total ..	558,441	2,09270 8 2	91,072	39,904 1 0	75,566	[illegible]88 0 0	268,194	1,26,887 2 0	7,879,992	18,78,114 11 8	0 3 10·1	0 4 6·8	

APPENDIX G—PART I

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1920–21.

Districts consigned to	Ganjām.	Vizagapatam.	Gōdavari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Malabar.	South Kanara.	Goa.	Bombay.	Cuddapah.	Kurnool.	Bellary.
	DISTRICTS SENT FROM																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam	37,330	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	141,878	189,414	..	2	..	785	8	..	..	..	..	..	..	..	..	..	..	..
Gōdavari	..	..	20,690	2	32	..	404	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	9,760	13,261	87,197	82,214	106	..	..	..	..	..	..	..	..	..	..	..
Guntūr	..	..	40	38,921	73,771	26,359	35	..	..	..	..	..	..	..	..	..	..	..
Nellore	..	..	..	3,248	1,251	42,275	205	..	..	..	..	..	..	..	..	..	105	300
Cuddapah	..	..	..	..	..	114,525	21,075	..	..	..	..	..	..	3,048	407	1,237	..	..
Kurnool	..	..	..	830	434	96,875	4	..	..	..	..	..	..	..	58,395	..	1,884	841
Bellary and Anantapur ..	..	..	..	400	..	49,814	31,234	..	..	..	..	..	..	1,869	163,036	1,117	40	7,994
Chingleput and Madras ..	..	..	..	..	..	412	35,806	5,801	1	..	..	..	..	..	841	8	..	..
North Arcot and Chittoor ..	..	..	..	10	..	43,675	688,698	14,390	6,256	200	9,829	..	..	..	86	..	..	..
South Arcot	..	..	..	..	..	..	140,291	23,475	9,736	..	125,827	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	90,731	..	54,693	600	178,695	5,442	..	..	22,612	..	..	..
Coimbatore and The Nilgiris.	..	..	..	..	..	..	34,210	..	293,278	200	46,749	128,872	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	800	218,021	..	76,686	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	712	..	72,327	370	379,777	..	..	..	..	..	..	..
Madura and Ramnad ..	..	..	..	..	..	..	..	..	200	3,244	765,218	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	..	78,036	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	200,754	2,398	..	420	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	35,288	16,081	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	447,095	..	..	..	..	..	..	..
Central Provinces	63,100	53,850	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	982,427	..	..	..	..	52,157	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions ..	..	..	500	17,680	67,260	63,852	1,983	..	..	..	..	..	..	..	..	75	..	..
Mysore	..	..	..	..	..	670	86,395	..	..	..	2,509	..	..	49,290	580,901	..	..	..
Bombay	..	..	..	..	6	..	404	..	..	..	..	..	..	..	..	..	15	467
Bengal	26,788	..	..	..	..	12	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,251,523	243,264	30,990	74,354	179,951	573,575	1,132,351	44,466	655,012	9,614	2,110,420	370,356	18,479	54,207	826,698	2,437	2,044	9,602

APPENDIX G—PART I

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1920–21—*cont.*

Districts consigned to	Anantapur.	North Arcot and Chittoor.	Salem.	Coimbatore and the Nilgiris.	Trichinopoly.	Travancore	Mysore.	Nizam's Dominions.	Orissa.	Central Provinces.	Bengal.	Total.	DEDUCT SALT TRANSMITTED: Out of districts in which there are no salt sources.	DEDUCT SALT TRANSMITTED: From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.	Balance of rail-borne salt that remained for consumption within the district (average for the three years ending 1919–20).
	DISTRICTS SENT FROM—*cont.*															
	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	..	..	..	..	..	..	..	..	3	..	4	37,337	..	..	37,337	70,942
Vizagapatam	..	..	..	..	..	..	..	..	..	..	1	332,038	..	..	332,038	381,919
Gōdāvari	..	95	..	..	..	..	..	..	..	..	..	21,223	..	..	21,223	32,658
Kistna	..	..	..	..	..	..	..	..	..	..	..	142,538	..	..	142,538	162,873
Guntūr	..	..	..	..	..	..	..	..	..	..	..	139,126	..	..	139,126	135,710
Nellore	..	47	..	..	..	..	..	..	..	..	..	47,431	..	..	47,431	65,912
Cuddapah	1,091	392	..	..	..	..	..	..	..	..	..	141,775	1,200	1,237	139,338	138,991
Kurnool	1,824	..	..	..	..	..	..	..	..	..	..	160,587	160	1,884	158,543	161,061
Bellary and Anantapur.	2,816	18	..	..	..	..	672	..	..	..	..	259,010	4,514	10,810	243,686	313,981
Chingleput and Madras.	..	26	..	..	..	..	..	..	..	..	..	42,895	..	..	42,895	53,714
North Arcot and Chittoor.	8	2,887	..	..	..	..	181	..	..	..	..	766,220	5,772	2,887	757,561	677,738
South Arcot	..	..	..	..	..	..	..	..	..	..	..	299,329	..	..	299,329	279,903
Salem	..	..	394	..	..	..	..	..	..	..	..	353,217	..	394	352,823	372,356
Coimbatore and The Nilgiris.	..	..	..	..	..	..	..	..	..	..	..	503,309	..	..	503,309	493,365
Tanjore	..	..	..	..	..	..	..	..	..	..	..	295,507	..	..	295,507	251,242
Trichinopoly	..	..	..	..	730	..	..	..	..	..	..	454,416	..	730	453,686	456,072
Madura and Ramnad ..	..	..	..	..	576	..	..	..	..	..	..	774,238	..	..	774,238	720,721
Tinnevelly	..	..	..	..	..	11,111	..	..	..	..	..	89,146	..	..	89,146	82,967
Malabar	..	..	..	..	..	..	..	..	..	..	..	203,572	..	..	203,572	207,521
South Kanara	..	..	..	..	..	..	..	..	..	..	..	51,369	..	..	51,369	31,650
Travancore	..	..	..	..	..	1,526	..	..	..	..	..	448,621	11,111	1,526	435,984	..
Central Provinces ..	..	..	..	..	..	..	..	..	..	..	..	116,950	..	..	116,950	109,215
Orissa	..	..	..	..	..	..	..	..	..	..	..	1,034,584	3	..	1,034,581	1,057,758
Nizam's Dominions ..	..	..	..	..	..	..	..	..	..	..	..	151,350	..	..	151,350	195,861
Mysore	483	6,194	..	..	..	..	20,571	..	..	..	..	746,013	1,198	20,571	724,244	740,341
Bombay	..	..	..	..	..	..	345	..	..	..	..	1,237	..	..	1,237	9,888
Bengal	..	..	..	..	..	..	..	..	..	..	..	26,800	5	..	26,795	290,333
Total ..	5,722	8,659	394	..	1,306	12,637	21,769	..	3	..	5	7,639,838	23,963	40,089	7,575,836	7,564,884

APPENDIX G—PART II.

Corrected distribution statement.

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent.												
	Ganjām.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Bombay and Goa, etc.	Mysore State.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjām	645,636	8,120	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	141,378	640,576	..	2	..	785	8	..	..	..	..	..	..
Gōdāvari	..	33,674	445,060	5,492	32	..	404	..	..	..	..	2	..
Kistna	..	..	13,678	235,934	108,546	115,292	106	..	..	..	..	..	..
Guntūr	..	..	40	33,921	357,308	28,086	35	..	..	..	..	..	..
Nellore	..	..	..	3,248	1,251	440,573	205	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	..	20,968	453,582	5,801	..	..	..	5,408	..
South Arcot	..	..	..	..	..	..	220,342	267,155	9,786	..	125,827	..	..
Tanjore	..	..	..	..	..	..	..	800	637,495	3,204	76,686	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..	200	144,998	959,970	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	105,010	417,900	58	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	320,875	..
Malabar	..	..	..	..	..	..	..	..	..	..	..	1,062,233	..
Bellary and Anantapur	..	..	..	400	..	49,814	31,234	..	..	..	..	164,905	672
Cuddapah	..	..	..	..	..	114,525	21,075	..	..	..	..	3,455	..
Kurnool	..	..	..	330	434	96,875	4	..	..	..	..	58,395	..
North Arcot and Chittoor	..	..	..	10	..	43,675	688,698	14,390	6,256	200	9,829	85	181
Salem	..	..	..	..	..	..	90,782	..	54,693	600	178,695	28,054	..
Coimbatore and The Nilgiris	..	..	..	..	..	..	34,210	..	293,278	200	46,749	128,872	..
Trichinopoly and Pudukkottai	..	..	..	..	..	..	712	..	108,611	370	379,777	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	65,190	110,768	..	..	..	..	..	..	..	..	..	..	..
Orissa	995,852	..	..	..	..	52,157	..	..	..	..	..	..	..
Nizam's Dominions	..	..	500	17,680	67,260	63,852	1,983	..	..	..	..	..	..
Mysore and Coorg	..	..	..	..	..	670	86,395	..	..	..	2,509	630,191	..
Bombay	..	..	..	..	6	..	404	..	..	..	..	..	..
Bengal	26,788	..	..	..	..	12	..	..	..	..	..	..	..
Total ..	1,878,264	793,186	459,298	302,517	584,837	1,027,284	1,640,179	288,176	1,110,269	254,582	2,197,942	2,401,534	853

APPENDIX G—PART II—*cont.*

Corrected distribution statement—*cont.*

Districts to or for which salt was sent or declared—*cont.*	Districts in or from which salt was sold or sent—*cont.*								*Deduct* salt sent out of districts in which there are no salt sources.	Balance available for consumption within the district.	Resulting consumption per head of the population.	1919-20.	
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	Salem.	Coimbatore and The Nilgiris.	Trichinopoly.	Total.				Quantity available for consumption within the district.	Resulting consumption per head of the population.
	15	16	17	18	19	20	21	22	23	24	25	26	27
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	LB.	I. MDS.	LB.
Ganjām	..	..	..	..	..	..	..	653,756	..	653,756	23·02	532,975	19·74
Vizagapatam	..	..	..	..	..	..	..	783,199	..	783,199	23·06	886,086	22·86
Gōdāvari	..	..	..	95	..	..	..	484,779	..	484,779	20·22	505,279	25·15
Kistna	..	..	..	..	..	..	..	473,556	..	473,556	17·62	530,266	21·8
Guntūr	..	..	..	..	..	..	..	424,390	..	424,390	19·31	406,325	19·69
Nellore	300	..	105	47	..	..	..	445,730	..	445,730	26·47	406,666	25·19
Chingleput and Madras	..	8	..	26	..	..	..	493,793	..	493,793	20·15	558,980	23·89
South Arcot	..	..	..	..	..	..	..	623,090	..	623,090	22·11	647,785	22·56
Tanjore	..	..	..	..	..	..	..	718,185	..	718,185	25·38	748,871	26·08
Madura and Ramnad	..	..	..	..	..	..	576	1,105,744	..	1,105,744	24·39	1,147,890	23·87
Tinnevelly	..	..	..	..	..	..	..	522,968	..	522,968	18·46	414,117	
South Kanara	..	..	..	..	..	..	..	320,875	..	320,875	21·11	284,778	19·61
Malabar	..	..	..	..	..	..	..	1,063,283	..	1,063,283	28·23	1,009,897	27·51
Bellary and Anantapur	10,810	1,117	40	18	..	..	..	259,010	15,324	243,686		324,646	
Cuddapah	1,091	1,237	..	392	..	..	..	141,775	2,437	139,838	12·30	143,373	14·07
Kurnool	2,165	..	1,884	..	..	..	..	160,587	2,044	158,543		262,866	
North Arcot and Chittoor	8	..	..	2,887	..	..	..	766,220	8,659	757,561	19·04	700,686	18·02
Salem	..	..	..	..	894	..	..	353,217	394	352,823	13·74	499,847	23·28
Coimbatore and The Nilgiris	..	..	..	..	..	..	..	503,309	..	503,309	17·65	522,954	19·25
Trichinopoly and Pudukkottai	..	..	..	..	..	..	730	490,200	1,306	488,894	17·27	507,630	16·58
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	..	..	..	..	..	..	..	173,868	..	173,868	..	162,674	..
Orissa	..	..	..	..	..	..	..	1,048,009	..	1,048,009	..	1,125,095	..
Nizam's Dominions	..	75	..	..	..	..	..	151,350	..	151,350	..	174,325	..
Mysore and Coorg	483	..	..	5,194	..	..	..	725,442	853	724,589	..	771,811	..
Bombay	467	..	15	..	..	..	..	892	..	892	..	1,059	..
Bengal	..	..	..	..	..	..	..	26,800	..	26,800	..	68,465	..
Total ..	15,324	2,437	2,044	8,659	894	..	1,306	12,913,977	31,017	12,882,960	..	13,284,846	..

APPENDIX H

Receipts on account of salt revenue under all heads for 1920-21.

Subdivisions, etc.	Received for Government salt sold. For Home and Inland consumption. Duty.	For Home and Inland consumption. Cost price.	To the French Government. Cost price.	For fish-curing. Cost price.	Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Waltair	13,07,337	1,65,421	..	5,929	..	17,60,399	46,286	32,85,872
Cocanada	2,25,638	44,875	113	3,976	..	9,56,674	13,209	12,44,485
Masulipatam	56,202	1,274	..	247	..	2,56,809	14,353	3,28,885
Nellore	4,24,792	66,619	..	1,390	..	12,86,351	15,621	17,93,773
Chingleput	19,19,262	3,95,226	..	2,203	3,209	5,75,149	14,339	29,09,328
Cuddalore	33,893	9,686	6,380	431	..	4,49,756	18,911	5,19,057
Arcot	..	..	..	..	..	..	779	779
Bellary	..	..	..	..	..	..	299	299
Negapatam	2,01,092	54,754	..	3,285	..	9,75,454	15,139	12,49,724
Tinnevelly	20,338	27,924	..	6,898	25	30,38,694	16,649	31,10,528
Trichinopoly	..	..	..	..	..	..	2,459	2,459
Malabar	862	175	513	1,60,740	72	..	4,871	1,67,233
Commissioner	..	..	..	..	..	..	485	485
Deputy Commissioner, Northern division.	..	...	..	..	..	..	8	8
Total .. 1920 21 ..	41,89,416	7,65,954	7,006	185,099	3,306	92,98,286	1,63,408	1,46,12,475
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

ENCLOSURE 1 TO APPENDIX H

Statement showing particulars of cash and credit collections during the year 1920-21.

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	2,601,434	32,51,792	7,65,954	7,879,992	98,49,990
Deduct—Value of salt issued during the year on credit for payment of duty ..	2,312,466	28,90,582	..	6,596,204	82,45,255
Balance, Cash sales ..	288,968	3,61,210	7,65,954	1,283,788	16,04,735
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	3,062,565	38,28,206	..	6,154,841	76,93,551
Total collections ..	3,351,583	41,89,416	7,65,954	7,438,629	92,98,286

ENCLOSURE 2 TO APPENDIX H

Statement showing the quantity and value of salt issued on credit in each subdivision during 1920-21.

Subdivision.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		I. MDS.	RS.
Waltair	Government	496,258	6,20,322
	Excise	1,850,886	23,13,607
Cocanada	Government	163,072	2,03,840
	Excise	389,094	4,86,368
Masulipatam	Government	1,606	2,008
	Excise	163,638	2,04,547
Nellore	Government	336,472	4,20,590
	Excise	859,978	10,74,972
Chingleput	Government	1,019,248	12,74,060
	Excise	464,986	5,81,233
Cuddalore	Government	..	..
	Excise	245,400	3,06,750
Negapatam	Government	170,232	2,12,790
	Excise	548,814	6,86,018
Tinnevelly	Government	125,578	1,56,973
	Excise	2,073,408	25,91,760
Total ..	Government	2,312,466	28,90,583
	Excise	6,596,204	82,45,255
	Grand Total ..	8,908,670	1,11,35,838

ENCLOSURE 3 TO APPENDIX H

Comparative statement showing the net revenue of the Presidency.

Year.	Revenue realized in Madras.	Bombay. On exports by sea.	Bombay. On exports by rail from Bombay.	Goa. On exports by rail from Goa.	Orissa on exports by rail.	Total.
1	2	3	4	5	6	7
	RS.	RS.	RS.	RS.	RS.	RS.
1919-1920 ..	1,51,53,932	17,47,087	3,66,516	12,872	442	1,72,80,849
1920-1921 ..	1,46,12,475	18,97,485	3,07,246	6,146	4	1,68,23,356

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.
1919-1920 ..	..	13,68,016	2,23,460	2,17,910	2,03,842	1,404	..	20,14,245	1,52,66,604
1920-1921 ..	46,333	13,26,730	1,19,064	1,89,187	1,46,187	1,546	..	18,29,077	1,49,94,279

APPENDIX I

Comparative statement of expenditure incurred in the Salt and Abkari Department during the years 1919–20 and 1920–21.

Items.	1919–20.	1920–21.
	RS.	RS.
Establishments.		
Permanent	20,99,963	27,68,932
Temporary	1,01,074	1,11,674
Allowances.		
Travelling allowance	2,31,382	2,71,550
House-rent and other allowances	3,29,745	26,906
Grain compensation allowance	...	...
Supplies, Services and Contingencies.		
Rewards	55,378	47,090
Purchase, repair and carriage of tents	33,858	19,656
Works for revenue and general purposes ...	2,56,766	2,29,417
Postage charges ... ... } Telegram charges ... ... }	46,107	42,010
Tour charges ... ... } Office expenses and miscellaneous ... ... }	2,28,036	2,11,133
Salt Purchase and Freight.		
Charges for conveying salt to French Settlements and to fish-curing yards	1,26,230	1,20,453
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt	5,86,957	5,26,657
Purchase of salt for fish-curing purposes ...	1,900	3,024
Conveying and storing salt	1,95,888	1,21,124
Works for manufacture and storage of salt—Government	1,39,180	1,18,154
Works executed by Government on behalf of excise licensees	37,903	47,707
Miscellaneous	21,284	14,411
Total ...	44,91,651	46,79,898
Amount debitable to 7. Excise ...	22,54,872	24,85,578
Net debitable to Salt ...	22,36,779	21,94,320

APPENDIX J.

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1920–21.

Items. (1)	Ganjam. Quantity. (2)	Ganjam. Value. (3)	Surla. Quantity. (4)	Surla. Value. (5)	Calingapatam. Quantity. (6)	Calingapatam. Value. (7)	Karasa. Quantity. (8)	Karasa. Value. (9)	Penugudura. Quantity. (10)	Penugudura. 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	89,438	17,887 0 7	247,182	46,645 2 10	44,241	9,792 14 10	86,274	13,245 13 2	24,063	3,855 0 8
2. (a) Quantity of salt manufactured	549,400	..	178,243	..	157,376	..	66,080	..	36,324	..
(b) Gain by weighment	38	..	2	..	8	..	..	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total of (a), (b) and (c) ..	549,438	..	178,245	..	157,384	..	66,080	..	36,324	..
3. Deduct wastage	13,654	..	4,590	..	5,200	..	3,414	..	2,879	..
4. Net quantity (i.e., item 2 — item 3)	535,784	..	173,655	..	152,184	..	62,666	..	33,445	..
5. Land assessment	..	1,168 0 11	..	635 14 4	..	258 5 4	..	211 8 0	..	240 6 0
6. Land and village cess	..	73 0 1	..	39 6 11	..	16 2 4	..	16 5 4	..	18 12 6
7. Payment to manufacturers	..	91,563 10 8	..	29,674 13 4	..	26,229 5 4	..	11,013 5 4	..	4,540 8 0
8. Works for salt manufacture and storage. Interest	..	3,456 4 3	..	1,710 14 9	..	2,002 14 0	..	186 15 10	..	145 11 3
Repairs	..	6,072 3 3	..	717 13 10	..	5,280 8 9	..	412 9 11	..	404 7 0
9. Roads and Railway sidings—Interest	..	247 13 10	..	44 14 8	..	168 2 11	..	82 0 0	..	15 1 6
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	2,907 12 1	..	10,183 1 7	..	5,743 1 10	..	..	..	13 6 0
11. Conveying and storing salt	..	5,015 4 0	..	2,219 8 8	..	534 0 8	..	523 2 2	..	296 1 3
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	138 10 0	..	16 6 0	..	..	..	..	..	11 4 0
13. Total (i.e., of items 5 to 12)	..	110,645 11 1	..	45,237 14 1	..	40,232 9 2	..	12,446 1 7	..	5,690 9 6
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 3 3·6	..	0 4 2	..	0 4 2·8	..	0 3 2·1	..	0 2 8·7
15. Number of maunds of salt sold	203,022	..	67,029	..	112,520	..	60,332	..	36,672	..
16. Cost of the same	..	41,722 4 11	..	14,063 3 10	..	27,996 15 5	..	9,331 5 3	..	6,009 5 1
17. Average period of storage of the same	Y. M. D. 1 3 2	..	Y. M. D. 1 8 25	..	Y. M. D. 1 2 7	..	Y. M. D. 1 3 21	..	Y. M. D. 1 3 21	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	2,113 14 11	..	976 9 10	..	1,328 4 3	..	490 14 4	..	314 7 3
19. Total cost of salt sold (items 16 + 18)	..	43,836 3 10	..	15,039 13 8	..	29,325 3 8	..	9,872 3 7	..	6,323 12 9
20. Cost per maund of salt sold (item 19 ÷ item 15) ..	..	0 3 5·4	..	0 3 7·1	..	0 4 2·1	..	0 2 7·4	..	0 2 9·1
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	13,654	..	4,590	..	5,200	..	3,414	..	2,879	..
23. Closing stock balance	422,200	86,609 8 4	353,808	77,385 11 4	83,010	22,161 2 9	88,608	15,757 13 7	20,836	3,520 9 3
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	55,852 6 0	..	17,051 5 3	..	46,789 11 0	..	17,219 10 6	..	9,161 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)]	..	+ 80,738 0 11	..	+ 32,852 0 1	..	+ 29,832 11 3	..	+ 9,958 7 4	..	+ 2,523 7 10

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, 1920-21—*cont.*

Items—*cont.*	Polavaram. Quantity. (12)	Polavaram. Value. (13)	Chinnaganjam. Quantity. (14)	Chinnaganjam. Value. (15)	Kanuparti. Quantity. (16)	Kanuparti. Value. (17)	Padarthi. Quantity. (18)	Padarthi. Value. (19)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	80,981	22,613 8 7	442,312	63,351 15 8	124,306	17,415 12 7	39,154	6,199 6 1
2. (*a*) Quantity of salt manufactured	98,006	..	279,130	..	150,400	..	77,368	..
(*b*) Gain by weighment	..	..	66	..	..	..	..	..
(*c*) Miscellaneous	..	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	98,006	..	279,196	..	150,400	..	77,368	..
3. Deduct wastage	4,738	..	22,314	..	2,950	..	1,180	..
4. Net quantity (i.e., item 2 — item 3)	93,268	..	256,882	..	147,450	..	76,188	..
5. Land assessment	..	257 15 5	..	314 4 9	..	166 11 7	..	165 0 0
6. Land and village cess	..	20 2 6	..	24 8 10	..	12 8 10	..	13 12 0
7. Payment to manufacturers	..	12,250 12 0	..	31,437 1 4	..	17,079 5 4	..	8,865 1 4
8. Works for salt manufacture and storage. Interest	..	497 2 11	..	967 15 4	..	814 14 9	..	141 10 3
Repairs	..	1,290 1 4	..	3,113 7 3	..	1,247 11 0	..	1,064 9 0
9. Roads and Railway sidings—Interest	..	283 7 2	..	656 15 4	..	109 3 2	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	1,022 2 0	..	..	..	2,697 6 9	..	..
11. Conveying and storing salt	..	1,516 11 7	..	2,853 14 2	..	2,756 14 10	..	434 15 4
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	9 15 6	..	..	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	17,148 6 5	..	39,373 3 0	..	24,874 7 3	..	10,684 15 11
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 11·3	..	0 2 5·4	..	0 2 8·4	..	0 2 2·7
15. Number of maunds of salt sold	99,238	..	263,944	..	42,990	..	55,448	..
16. Cost of the same	..	25,257 1 3	..	40,416 6 5	..	7,254 9 0	..	7,710 11 10
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 3 10	..	1 6 9	..	1 9 14	..	1 3 18	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	1,290 14 7	..	2,465 6 5	..	519 1 6	..	400 15 3
19. Total cost of salt sold (items 16 + 18)	..	26,547 15 10	..	42,881 12 10	..	7,773 10 6	..	8,111 11 1
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 4 3·3	..	0 2 7·1	..	0 2 10·7	..	0 2 4
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	2,310	71 14 0	..	..
22. Wastage ascertained during the year	4,738	..	22,314	..	2,950	..	1,180	..
23. Closing stock balance	75,011	14,497 9 3	435,250	66,647 12 11	226,456	34,653 9 7	59,894	8,329 0 2
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	24,809 8 0	..	49,489 8 0	..	8,199 12 0	..	10,396 8 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	− 9,854 7 2	..	+ 9,903 8 5	..	+ 17,591 15 6	..	+ 4,414 7 0

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

18

APPENDIX J—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1920-21—*cont.*

Items—*cont.*	Madras Depot. Quantity. (20)	Madras Depot. Value. (21)	Model Saltern. Quantity. (22)	Model Saltern. Value. (23)	Karambalam. Quantity. (24)	Karambalam. Value. (25)	Manambadi. Quantity. (26)	Manambadi. Value. (27)	Vedaranniyam. Quantity. (28)	Vedaranniyam. Value. (29)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	575,234	1,78,916 1 11	37,627	11,840 14 5	126,004	18,275 11 4	6,344	2,588 4 7	81,550	11,245 15 1
2. (*a*) Quantity of salt manufactured	1,452,150	..	48,507	..	117,284	..	20,758	..	51,774	..
(*b*) Gain by weighment	2,354	..	390	..	..	..	..	..	42	..
(*c*) Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	1,454,504	..	48,897	..	117,284	..	20,758	..	51,816	..
3. Deduct wastage	82,438	..	3,781	..	3,236	..	884	..	5,022	..
4. Net quantity (i.e., item 2—item 3)	1,372,066	..	45,116	..	114,048	..	19,874	..	46,794	..
5. Land assessment	..	3,483 5 0	..	123 10 0	..	198 10 7	..	400 4 9	..	16 13 0
6. Land and village cess	..	217 11 3	..	7 11 8	..	..	..	31 4 4	..	1 2 9
7. Payment to manufacturers	..	2,12,009 14 0	..	..	..	14,660 8 0	..	10,626 15 11	..	5,407 14 6
8. Works for salt manufacture and storage. Interest	..	12,013 7 3	..	841 0 7	..	363 7 1	..	1,053 13 7	..	148 2 2
Repairs	..	22,557 5 0	..	11,251 11 7	..	247 0 6	..	1,042 12 9	..	225 14 5
9. Roads and Railway sidings—Interest	..	605 0 6	..	..	..	..	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	8,374 15 10	..	..	..	1,086 11 10	..	2,085 5 6	..	..
11. Conveying and storing salt	..	1,01,309 9 7	..	1,620 5 10	..	1,888 14 8	..	339 0 8	..	1,016 12 8
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	..	..	63 6 0	..	..	..	..
13. Total (i.e., of items 5 to 12)	..	3,60,571 4 10	..	13,844 7 8	..	18,508 10 8	..	15,579 9 6	..	6,818 11 6
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 4 2·4	..	0 4 10·9	..	0 2 7·1	..	0 12 6·5	..	0 2 3·9
15. Number of maunds of salt sold	1,034,688	..	31,161	..	44,294	..	20,266	..	14,618	..
16. Cost of the same	..	2,95,918 12 1	..	10,637 8 5	..	6,321 10 8	..	13,133 11 6	..	2,092 1 4
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 2 28	..	1 4 15	..	2 2 5	..	1 1 14	..	2 1 23	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	14,730 2 10	..	585 0 11	..	551 5 3	..	589 8 10	..	179 9 6
19. Total cost of salt sold (items 16 + 18)	..	3,10,648 14 11	..	11,222 9 4	..	6,873 0 4	..	13,723 4 4	..	2,270 10 10
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 4 9·6	..	0 5 9·1	..	0 2 5·7	..	0 10 10	..	0 2 7·7
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	82,438	..	3,781	..	3,236	..	884	..	5,022	..
23. Closing stock balance	912,611	2,40,234 10 5	51,582	14,999 14 3	195,758	30,849 1 2	6,552	5,135 13 0	113,736	16,553 12 5
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	3,89,288 6 3	..	5,937 4 0	..	6,021 6 0	..	8,497 0 6	..	2,740 14 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 1,39,927 15 10	..	− 2,126 5 6	..	+ 12,273 1 2	..	− 2,678 11 5	..	+ 5,778 0 6

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, 1920-21—*cont.*

Items—*cont.*	Adirampatnam.		Kattumavadi including Lakshmi pans.		Manakkudi.		Levingepuram Extension.	
	Quantity. (30)	Value. (31)	Quantity. (32)	Value. (33)	Quantity. (34)	Value. (35)	Quantity. (36)	Value. (37)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	..	..	73,674	15,828 9 0	68,924	10,160 4 10	283,674	36,493 7 7
2. (*a*) Quantity of salt manufactured	20,312	..	69,422	..	51,676	..	44,360	..
(*b*) Gain by weighment	..	..	2	..	2	..	..	..
(*c*) Miscellaneous	..	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	20,312	..	69,424	..	51,678	..	44,360	..
3. Deduct wastage	1,798	..	7,474	..	2,804	..	596	..
4. Net quantity (i.e., item 2 — item 3)	18,514	..	61,950	..	48,874	..	43,764	..
5. Land assessment	..	31 14 0	..	118 15 0	..	86 3 0	..	27 15 4
6. Land and village cess	..	1 15 11	..	7 6 11	..	6 8 0	..	2 2 11
7. Payment to manufacturers	..	2,279 11 7	..	7,231 7 4	..	5,382 14 8	..	10,868 4 5
8. Works for salt manufacture and storage. Interest	..	..	..	390 11 9	..	345 9 11	..	1,888 6 9
Repairs	..	120 12 1	..	437 2 8	..	598 12 9	..	..
9. Roads and Railway sidings—Interest	..	..	..	82 8 4	..	..	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year	..	455 12 11	..	3,284 6 11	..	2,782 8 1	..	..
11. Conveying and storing salt	..	375 8 11	..	1,874 7 7	..	1,171 0 2	..	2,850 15 4
12. Net miscellaneous expenditure on other heads, including salt-weighing machines	..	..	..	2 14 6	..	14 0 0	..	73 11 6
13. Total (i.e., of items 5 to 12)	..	3,265 11 5	..	13,430 4 6	..	10,385 8 7	..	15,701 8 3
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store	..	0 2 9·8	..	0 3 5·6	..	0 3 4·3	..	0 5 8·8
15. Number of maunds of salt sold	6,866	..	103,571	..	55,652	..	11,724	..
16. Cost of the same	..	1,208 11 3	..	22,416 14 7	..	8,523 0 9	..	4,201 1 8
			Y. M. D.		Y. M. D.			
17. Average period of storage of the same	..	..	1 0 14	..	1 2 20	..	..	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent	..	..	..	931 8 8	..	435 9 11	..	..
19. Total cost of salt sold (items 16 + 18)	..	1,208 11 3	..	23,348 7 3	..	8,958 10 8	..	4,201 1 8
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 2 9·8	..	0 3 7	..	0 2 6·9	..	0 5 8·8
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	1,798	..	7,474	..	2,804	..	596	..
23. Closing stock balance	11,648	2,050 8 6	31,950	6,914 2 2	62,146	12,204 1 0	315,804	1,13,163 1 7
24. Proceeds of salt sold (i.e., quantity shown in item 15)	..	1,319 12 0	..	19,420 2 0	..	10,434 12 0	..	2,198 4 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)]	..	+ 2,161 9 3	..	—12,842 12 1	..	+ 3,519 13 6	..	+ 74,666 12 4

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

19

APPENDIX E.

[illegible] against the [illegible] laws in the Madras Presidency in the year 1920–21.

		Subdivision.											Total.	
		Walajah.	[illegible]	[illegible]	[illegible]	Chingleput.	Bellary.	Arcot.	Cuddalore.	Negapatam.	Tinnevelly.	Trichinopoly.	Malabar.	1920–21.	1919–20.
[illegible] at the beginning of the year and reported during the year—	Cases ..	15	3	[illegible]	15	5	..	..	15	181	29	1	[illegible]	[illegible]	292
	Persons ..	16	3	46	15	3	..	..	14	84	27	1	41	[illegible]	220
[illegible] of the Department.															
[illegible]—															
I. [illegible] pregnant women and [illegible]	Cases	..	..	..	..	..	..	..	..	..	2	..	..	2	2
	Persons	..	..	..	..	..	..	..	..	..	2	..	..	2	2
II. [illegible] less than one [illegible] for the first time—	Cases ..	..	..	..	..	..	..	..	5	17	3	..	..	25	10
	Persons ..	..	..	..	..	..	..	..	5	17	3	..	..	25	10
III. [illegible] of ignorance or inadvertence—	Cases ..	..	..	..	..	..	..	..	..	1	..	..	..	1	5
	Persons ..	..	..	..	..	..	..	..	..	1	..	..	..	1	6
IV. [illegible] proof—	Cases ..	1	..	..	1	..	..	..	..	..	..	..	..	2	3
	Persons ..	1	..	..	1	..	..	..	..	..	..	..	..	2	6
Total [illegible]	Cases ..	[illegible]	..	..	1	..	..	..	5	18	5	..	..	30	20
	Persons ..	[illegible]	..	..	1	..	..	..	5	18	5	..	..	30	24
Sent for [illegible]—	Cases ..	14	3	46	14	3	..	..	8	66	22	1	41	218	188
	Persons ..	15	3	46	14	3	..	..	8	66	22	1	41	219	196
Total disposed of—	Cases ..	15	3	46	15	3	..	..	13	84	27	1	41	248	208
	Persons ..	16	3	46	15	3	..	..	13	84	27	1	41	249	220
Undetected cases and scrapings of salt-earth registered and written off—Cases		..	..	10	..	2	..	..	1	97	2	..	27	139	59
Total cases and persons dealt with including undetected cases and scrapings written off—	Cases ..	15	3	56	15	5	..	..	14	181	29	1	68	387	267
	Persons ..	16	3	46	15	3	..	..	13	84	27	1	41	249	220
Balance remaining for disposal at the end of the year—	Cases ..	..	..	..	..	..	..	..	1	..	..	..	1	2	25
	Persons ..	..	..	..	..	..	..	..	1	..	..	..	..	1	..
[illegible] by the Magistracy.															
Pending [illegible] April 1920 and since sent up for trial [illegible] 31st March 1921—	Cases ..	15	3	46	14	3	..	..	8	66	22	1	41	219	198
	Persons ..	16	3	46	14	3	..	..	8	66	22	1	41	220	209
Convicted—	Cases ..	14	3	46	14	3	..	..	8	66	22	..	41	217	193
	Persons ..	15	3	46	14	3	..	..	8	66	22	..	41	218	204
Acquitted—	Cases ..	1	..	..	..	..	..	..	..	..	..	..	..	1	4
	Persons ..	1	..	..	..	..	..	..	..	..	..	..	..	1	4
Balance remaining undisposed of on the 31st March 1921—	Cases ..	..	..	..	..	..	..	..	..	..	..	1	..	1	1
	Persons ..	..	..	..	..	..	..	..	..	..	..	1	..	1	1

APPENDIX L.

Statement showing the operations of the fish-curing yards of the Madras Presidency for the year 1920–21.

Subdivision.	Year.	Number of applications for salt.	Weight of fish brought to be cured.	Weight of salt issued.	Value of salt issued.	Quantity of salt issued to each maund weight of fish.	Expenditure. Buildings. New works.	Expenditure. Buildings. Repairs.	Expenditure. Establishment.	Expenditure. Contingencies.	Expenditure. Total.
			I. MDS. S.	I. MDS. S.	RS. A. P.	S.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Waltair	1920-21 ..	46,330	91,749 34	9,487 3	5,929 6 9	8·52	..	2,037 2 8	9,665 0 6	1,561 13 1	13,254 0 3
	1919-20 ..	62,104	110,088 22	11,305 21	7,066 9 3	8·45	48 1 0	1,516 8 10	9,296 8 0	1,742 2 7	12,603 4 5
Cocanada	1920-21 ..	11,623	49,854 39	6,361 32	3,976 2 0	10·50	..	750 2 9	3,492 8 0	1,362 9 10	5,595 4 7
	1919-20 ..	15,057	68,104 29	8,463 3	5,289 6 9	11·98	..	340 12 5	3,110 9 6	1,853 14 3	5,305 4 2
Masulipatam	1920-21 ..	676	2,670 16	395 6	246 15 6	12·17	..	..	378 0 0	37 4 6	415 4 6
	1919-20 ..	645	2,442 5	363 16	227 2 0	12·24	..	52 12 10	325 0 0	38 6 0	416 2 10
Nellore	1920-21 ..	4,298	14,188 4	2,223 29	1,389 14 0	12·89	120 10 0	380 10 1	3,126 4 5	273 11 11	3,901 4 5
	1919-20 ..	4,616	20,443 23	3,256 26	2,035 6 6	13·11	..	483 4 11	2,830 3 10	366 14 11	3,680 7 8
Chingleput*	1920-21 ..	4,177	24,638 13	3,524 3	2,202 8 9	11·77	..	328 10 6	1,021 5 7	396 6 0	1,746 6 1
	1919-20 ..	5,356	26,283 0	3,763 18	2,352 2 6	11·48	..	455 6 0	1,648 11 4	470 8 6	2,574 9 10
Cuddalore	1920-21 ..	3,331	4,957 13	689 10	430 12 6	11·44	..	25 4 8	1,134 0 0	60 1 3	1,219 5 11
	1919-20 ..	3,839	6,454 26	899 8	562 0 0	11·46	..	163 11 1	756 0 0	45 15 2	965 10 3
Negapatam	1920-21 ..	5,511	27,422 9	5,255 10	3,284 8 6	15·76	196 0 7	317 4 1	3,343 11 8	678 2 4	4,535 2 8
	1919-20 ..	5,415	25,107 33	4,780 38	2,988 0 3	13·99	..	274 4 2	2,759 13 10	498 7 4	3,532 9 4
Tinnevelly	1920-21 ..	6,640	[illegible] 25	11,037 36	6,898 11 0	17·02	..	140 10 2	2,973 10 10	2,356 6 6	5,470 11 6
	1919-20 ..	7,080	[illegible] 16	10,340 12	6,462 11 0	15·96	..	144 14 0	2,622 7 1	2,000 5 6	4,776 10 7
Malabar	1920-21* ..	[illegible]	1,556,676 29	257,183 30	1,60,739 13 6	13·59	1,922 4 3	4,466 9 10	36,668 3 10	20,700 12 11	63,757 14 10
	1919-20* ..	[illegible]	1,311,286 30	209,653 25	1,31,034 2 3	13·15	1,620 1 5	3,540 14 4	28,700 8 5	18,045 6 1	51,606 14 3
Total, Madras Presidency ..	1920-21 ..	[illegible]	[illegible] 23	293,157 [illegible]	1,85,098 12 6	13·27	2,239 14 10	8,446 6 9	61,802 12 10	27,407 4 4	99,895 6 9
	1919-20 ..	[illegible]	1,617,218 23	262,826 2	1,[illegible],017 8 6	12·86	1,668 2 5	6,772 8 7	52,049 14 0	25,071 0 4	85,461 9 4

* The figures noted in this line include the transactions at the fish-curing yards working under the control of the Fisheries Department.

Statement showing the quantities of fish brought for curing in the yards of the East and West Coasts during the five years ending 1920–21.

Year.	East Coast.	West Coast.	Total.
	TONS.	TONS.	TONS.
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
1920-21 ..	**9,876**	**57,184**	**67,060**

Government of Madras

FINANCE (SEPARATE REVENUE) DEPARTMENT

50

G.O. No. 259, 7th November 1921

Salt

Administration Report—1920-21—Recorded.

READ—the following paper :—

Proceedings of the Board of Revenue (Separate Revenue), R. No. 1215, Salt, dated 24th August 1921.

H. G. STOKES, Esq., 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 1920-21.

(True extract)

D. N. STRATHIE,
Secretary.

35170

To the Secretary to Government, Finance Department (with the Report and two copies of the statement of analyses).
Copy to the Accountant-General, Madras (with a copy of the report).

Order—No. 259, Finance (Separate Revenue), dated 7th November 1921.

Recorded.

(By order of the Governor in Council)

P. L. MOOR,
Acting Secreary to Government.

To the Board of Revenue (Separate Revenue).
,, Government of India, Department of Industries (with C.L.).
,, Director of Fisheries (through the Development Department).
,, Development Department.
,, Principal, Intelligence Branch Customs and Excise, Custom-house, London, (with C.L.).
,, Publicity Officer.
Editors' Table.

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