

No 35193

REPORT ON THE ADMINISTRATION OF THE
DEPARTMENT OF SALT REVENUE IN THE
MADRAS PRESIDENCY
FOR THE YEAR 1923-1924



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MADRAS

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1924

3. Appendix A shows the changes in the establishment during the year and the strength at the end of the year. There was an increase of 11 men and a decrease of 51 men resulting in a net decrease of 40 men. This decrease is largely due to the surrender of establishment sanctioned for the Mahe Frontier Range of the Cannanore Circle. The range was abolished and the villages redistributed among the other ranges of the Circle.

4. *Punishments.*—The total number of punishments imposed on the officers of the Department was 1,530 against 1,251 in 1922-23 and 1,483 in 1921-22. The percentage of punishments to the total strength was 18.27 (14.37). The percentage for 1922-23 was the lowest on record during the past ten years. The majority of punishments during the year under report related as usual to fines or stoppages of pay, imposed on menials for absence without leave or for sleeping while on guard duty.

5. *Resignations.*—Two clerks and eighteen menials resigned their appointments, the reasons assigned in most of the cases being inadequacy of prospects in the Department.

CHAPTER III.—MANUFACTURE.

6. The season for the manufacture of salt extends, generally speaking, from January to June in the North, and from January to October in the South. During the season of 1923 there was a decrease in output in the factories of the Waltair and the Cocanada Subdivisions due partly to untimely rains in the early months of the year and partly to the fact that some factories were not worked to their full capacity as they already held large stocks. The decrease was more than counterbalanced by the increase in the other subdivisions where weather conditions were more favourable. The total quantity of salt manufactured in the year was 13½ million maunds against 12½ million maunds in 1922. Of this quantity nearly three million maunds belonged to Government and the balance to the excise licensees. The stock on hand at the beginning of the year under report was 8½ million maunds and the quantity imported, mainly from Bombay, 1½ million maunds. The total stock of salt available for consumption was therefore 23½ million maunds. The quantity issued during the year decreased from nearly 15 million maunds in 1922-23 to 13 million maunds. The reason for this decrease is to be found in the enhancement of the duty in March 1923 and its reduction again in March 1924. The issues during 1922-23 were high particularly in February 1923 in the general expectation of an increase in the salt duty. The enhanced duty affected sales during 1923-24 to some extent and the demand for salt in February 1924 was far below normal as a reduction in duty was anticipated by the merchants. Stocks in the markets were not however in any way inadequate. The excess salt removed from factories in 1922-23 was more than sufficient to counterbalance the deficiency in normal removals in 1923-24. There was no export to Calcutta during the year against 622,176 maunds in 1921-22 and 397,374 maunds in 1922-23. The stock of salt at the end of the year excluding wastages was ten million maunds, a little less than a year's normal consumption.

7. It was pointed out in the administration report for last year that the existence of a large number of factories, some of them quite small, scattered over the coast line was uneconomical and financially unsound from the point of view both of the Government and of the salt manufacturers and that endeavours should be made to concentrate manufacture in a few large factories or groups of factories which have facilities for the despatch of salt to the various markets. In pursuance of this policy the closure of the Turputallu, Mogalturru, Nizampatam, Kuppili and Surla factories was recommended during the year under report. The Government accepted the Board's recommendations except in the case of the Surla factory.

8. Another matter referred to in the last administration report relates to the existing large number of monopoly factories. Government had, in the past, considered it desirable to maintain a stock of salt in their hands sufficient to counteract any tendency towards the inflation of prices. It was pointed out in the previous reports and in connexion with the proposals for the separation of the Salt and Abkari Departments that, with the opening of several large extensions and the increase in area brought under cultivation, the necessity for the maintenance of large stocks on Government account had ceased. The Government of India have remarked that they are provisionally inclined to agree with these views but stated that the question should be further examined after the reconstitution of the Board of Inland Revenue which has since been effected. Owing to the accumulation of large stocks, for which no market

could be found, the monopoly blocks in the Ganjam, Surla, Karasa, Penuguduru and Kanuparti factories were not worked during the season of 1923. In Ganjam alone there was a Government stock of 3½ lakhs of maunds of 1920 and 1921 salt at the end of the year. There was no demand for this salt, because the merchants preferred to buy new salt though at a slightly greater price. Owing to the existence of these large monopoly stocks it was necessary to exercise the right of purchasing salt from the modified excise licensees only to a very limited extent. A quantity of 334,800 maunds was purchased from the factories of the Tinnevely subdivision solely to meet the demand for fish-curing supply and 48,600 maunds from the Adirampatnam old modified excise extension as the stocks in the factory were very low. The maintenance of large stocks of Government salt to control prices when a considerable part of these stocks has eventually to be destroyed as unsaleable is clearly uneconomical. Attempts have therefore been made to achieve the same object of controlling prices by altering the conditions of the modified excise leases so that Government would have a lien on a certain fixed quantity of salt for one year instead of buying it outright. The lessees who were consulted are most of them opposed to the change, but the clause has been inserted in some new leases and it should be possible to adopt the principle gradually.

9. The bag storage system continues to be popular and nearly 20 lakhs of maunds were disposed of by this method. The licensees derive considerable advantage under this method as they get a higher price for their first produce and save storing and covering charges.

10. The wholesale price of excise salt increased on the average from three annas six pies in 1922-23 to three annas nine pies in 1923-24. There was also a similar increase in the case of Government salt, the average price fetched being four annas nine pies (four annas six pies). The retail prices at headquarter stations varied from one anna ten pies to three annas two pies a Madras measure of 120 tolas. The prices in 1922-23 however ranged from one anna three pies to two annas eight pies. The large increase during the year under report was due to the enhanced rate of duty. The reduction in duty from 1st March 1924 did not immediately result in a reduction in retail prices as the merchants continued to sell salt at the old rates till the stocks purchased by them before the reduction of duty were exhausted.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

11. The total quantity of salt issued from Salt factories for ordinary consumption during the year was 10,971,353 (12,792,230) maunds. Of this, 63,844 (72,293) maunds were issued to the French Government, 418,003 (314,292) maunds to the Travancore Darbar, 279,462 (230,825) maunds to the fish-curing yards and 20,620 (513,374) maunds were exported by sea to Ceylon. The balance of 10,189,419 (11,661,441) maunds was distributed by rail and road for ordinary consumption in the areas usually supplied, viz., the Madras Presidency and the Indian States within its borders, part of Behar and Orissa, the Central Provinces, the Nizam's Dominions, Mysore and Coorg. The supply from local sources to areas within the Presidency was supplemented by 1,419,853 (1,704,429) maunds imported by sea mainly from Bombay into the West Coast districts and 276,498 (251,692) maunds imported from Bombay and Goa by rail. From the same sources 570,207 (733,074) maunds were imported by rail into Mysore.

12. One noticeable feature during the year is that there were no exports to Calcutta by sea. In 1921-22 there were hopeful signs of the Tinnevely salt finding a market in Calcutta. During that year the Tinnevely merchants exported to Calcutta about six lakhs of maunds from Tuticorin and Kayalpatnam factories. But in the succeeding year, viz., 1922-23 the quantity exported dwindled to nearly four lakhs and in the year under report it is nil. The main cause for this decline in export is the larger imports of foreign salt and the high freights demanded for transport by sea from Tuticorin, etc. Another reason is the want of golla accommodation in Calcutta for Madras salt. The enhanced rate of salt duty during 1923-24

also partly accounts for the fall in exports. Hitherto the rules for export were rather rigid and it was believed that the rigidity of the rules discouraged exports. The rules have now been revised so as to give greater facilities to exporters. Under the revised rules, salt may be transported in sailing vessels and the limit for the wastage in transit has been enhanced to five per cent of the quantity shipped. These rules have been printed in pamphlet form and distributed to the merchants. It remains to be seen to what extent merchants will take advantage of the revised rules.

13. Appendix G shows the salt traffic on railways in the Madras Presidency so far as can be ascertained from the factory declarations corrected by railway and Sea Customs returns. The quantities consigned to Bengal, Central Provinces, Orissa and the Nizam's Dominions decreased from 70,774, 243,639, 1,047,828 and 384,385 maunds to 13,088, 96,372, 765,981 and 239,996 maunds respectively. The accumulation of stocks in the hands of the merchants owing to speculative removals in the latter part of 1922-23 in anticipation of an increase in duty is the main cause of the decreased demand from the places noted above. The same reason holds good for the decrease of about three lakhs of maunds in the imports of salt from Bombay and Goa by sea into Malabar and South Kanara. The issues of Tuticorin salt to Salem increased from 128,159 maunds to 193,622 maunds. A similar increase is also observed in respect of the South Arcot district.

14. On the basis of the provincial census totals, the estimated consumption per head in the Presidency and the Indian States within its borders Mysore and Coorg amounts to 18.11 (21.19) lb. The consumption in Pudukkottai State worked out in the usual way increased from 7.54 to 9.65 lb. per head. These figures cannot, however, be regarded as a true index to the consumption.

CHAPTER V.—REVENUE AND EXPENDITURE.

15. The total gross Salt Revenue was Rs. 214.17 (155.78) lakhs. The increase is due mainly to the enhancement in the excise duty on salt from Rs. 1-4-0 to Rs. 2-8-0 a maund with effect from 1st March 1923. The refunds during the year amounted to Rs. 53,648 (401,788). In 1922-23 a large amount had to be refunded on account of the differential duty collected on salt sold during March 1922. In the year under report, the balance remaining unpaid during the previous year was refunded.

16. Of the total receipts Rs. 31.12 lakhs represented the duty and cost price realized in cash, Rs. 131.00 the duty on salt sold on credit and the balance of Rs. 2.05 lakhs, customs duty, cess and fines. The percentage of issues of salt under the credit system was 90.5 (89.2).

17. *Charges.*—The total charges amounted to Rs. 49.81 (48.76) lakhs, of which Rs. 39.92 (41.36) lakhs were the recurring charges for establishments, supplies, services and contingencies of the combined Salt and Abkari Department and Rs. 9.89 (7.40) lakhs charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works. Under the former head there is a decrease in expenditure of Rs. 1.44 lakhs. The decrease falls mainly under the detailed heads, 'Establishments' and 'Works for Revenue and General purposes.' The reduction in expenditure under 'Establishments' was due to the non-employment of the full sanctioned strength in certain factories which were under orders of closure. As regards 'Works' the increase in expenditure in the previous year was on account of the acquisition of the Puliantope buildings at a cost of Rs. 74,020.

Under 'Salt Purchase and Freight' there was an increase of Rs. 2.49 lakhs. Of this Rs. 1.60 lakhs occurred under the head 'Purchase of Salt—(Manufacturers' share)' and 'Conveying and Storing Salt' due to the purchase of a larger quantity of salt on Government account than in the previous year. The increase under 'Works for manufacture and storage of salt' is accounted for by the cyclone damages in some of the northern factories which had to be set right immediately and by the adjustment of a portion of the cost of the railway sidings at Tuticorin which are under construction by the Railway Company.

18. Of the total expenditure of Rs. 39.92 lakhs, on establishments, allowances, and contingencies, one-third is debitable to Salt budget. The salt share thus amounts to Rs. 13.31 lakhs or 6.2 per cent of the revenue realized.

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

19. Appendix K shows the number of salt cases reported and the manner of their disposal. The total number of cases reported during the year was almost double the number reported in 1922-23. The reason for this is that with the enhancement of salt duty from Rs. 1-4-0 to Rs. 2-8-0 a maund, the temptation to commit offences against the salt laws increased. Special patrol parties were formed for the detection and prevention of salt crime.

20. Including undetected cases and scrapings, the total number of offences reported was 324 (166). The offenders were traced in 279 cases, of which 247 were sent for trial. Convictions were obtained in 243 cases. Of the cases traced, 252 related to the possession of illicit salt or salt earth or to the manufacture of salt through illicit means and the rest to minor offences. The quantity of contraband salt or salt earth involved was estimated at 235 maunds. The average duration of inquiry into cases by Inspectors and Assistant Inspectors was 6.16 (4.9) days.

CHAPTER VII.—MISCELLANEOUS.

21. Transactions at the fish-curing yards during the year under report are given in Appendix L. A quantity of 18.24 (15) lakhs of maunds of fish was brought to the yards for curing and about 10.5 (8.75) lakhs of maunds of cured fish were removed. The season was on the whole favourable and as a consequence the average price per lb. of cured fish fell from 2 annas 8.3 pies per lb. in 1922-23 to 2 annas 3.6 pies in 1923-24.

22. The East Coast yards were as usual supplied with salt from the nearest factories. The yards in the Udipi circle including those under the control of the Fisheries Department obtained their requirements from the Kayalpatnam factories. Of the other yards on the West Coast those under the control of the Salt Department were supplied with salt partly from Vēdāranniyam by rail and partly from Tuticorin by sea; those under the Fisheries Department obtained their supply as usual from the Madras Depot by rail. The average cost of transport per maund was 9 annas 1.5 pies against 10 annas 4 pies in 1922-23 and 8 annas 5 pies in 1921-22.

23. The total expenditure on the yards including the cost of salt, the charges incurred on account of buildings, establishment, transport of salt to the yards and contingencies amounted to Rs. 3.27 (2.84) lakhs. The total receipts from the yards amounted to Rs. 1.80 (1.49) lakhs. The loss on the year's transaction was Rs. 1.47 lakhs. Orders were received before the close of the year for the transfer of control of the fish-curing yards to the Fisheries Department with effect from 1st April 1924.

24. *Saltpetre.*—The number of factories for the manufacture of crude saltpetre was 369 (551) and the number of refineries 31 (22). The quantity of refined saltpetre produced amounted to 3,756 (3,881) maunds.

25. *Amenities.*—The elementary schools opened at certain factory stations with a view to provide adequate facilities for education of the children of the factory staff are reported to be working satisfactorily. Tennis courts, Badminton clubs and reading-rooms exist in many of the factories. A dramatic company has been formed at Krishnapatnam by the factory staff.

26. One outstanding feature of the year was the serious damage caused by the cyclone in November 1923 in the factories of the Waltair subdivision. Several buildings including officers' quarters and salt works were badly damaged and the

staff was put to very great personal inconvenience. Fortunately, however, there was no loss of life. The extent of damage to buildings, fences, roads, etc., was estimated at Rs. 2 lakhs. In addition, nearly 3 lakhs of maunds of salt were washed away. The factory which was most affected was Karasa. All factory officers rose to the occasion in a most commendable manner and did their best to save Government property at considerable personal inconvenience. Their promptness in bringing the factories into working order again was also equally commendable. The names of Inspectors Messrs. C. S. B. Stricke, T. Rajagopala Ayyangar, C. D. N. Joyce, P. C. Duraiswami Ayyangar, A. A. Deighton, Abdul Mukkarram and M. Robertson deserve special mention in this connexion.

OFFICE OF THE COLLECTOR OF
SALT REVENUE, MADRAS,
28th August 1924.

C. H. MASTERMAN,
Collector of Salt Revenue.

(True copy)

L. K. FEARON,
Secretary to the Collector of Salt Revenue.

[Appendix

APPENDIX A.

Statement showing the sanctioned strength of establishments as it stood on the 31st March 1924.

1	Establishments in the Board's and the Deputy Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.				Subordinate Factory establishments.										Subordinate Preventive and Tree-tapping establishments.						Subordinate Fish-curing establishments (c).				Subordinate Distillery establishments.				Abkari establishments in Collectorate and Taluk offices.		Total strength.	Cost per annum.
	Superintendents, Laboratory assistants, clerks, accountants, typists and pressmen.	Menials.	Permanent.	Temporary.	Permanent.	Temporary (d).	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.	Permanent.	Temporary.				
Strength at the beginning of the year ..	101	104	87	103	879	27	85	169	171	1,745	..	1	1,179	185	8	2,940	3	5	218	274	4	4	87	51	283	63	8,759	30,29,400	Rs.					
Sanctioned during the year ..	..	..	..	..	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9	..	..	..	..	..	11	4,313	..						
Abolished during the year ..	..	..	..	1	4	..	..	..	..	..	..	..	..	..	2	18	..	..	19	6	..	..	..	..	1	51	14,670	..						
Strength at the end of the year ..	101	104	87	102	877	27	85	169	171	1,745	..	1	1,179	185	6	2,922	3	5	199	277	4	4	87	51	282	63	8,719	30,19,243	..					

(c) Includes two probationary Inspectors.

(d) Includes non-continuous service men employed as fire-guards during the manufacturing season.

(e) Inclusive of the temporary men also employed on these duties.

APPENDIX B.

Statement of stocks and issues of salt in the Presidency of Madras during the year 1923-24.

Subdivision.	Stock at the beginning of the year including wastage to be written off.				Received during the year.								Total in hand and received.			
	Govern- ment.	Excise.	Total.	Total.	Government.				Excise.				Grand Total, Govern- ment and Excise.	Govern- ment.	Excise.	Total.
					Received from licensees.	From other sub- divisions.	Gain by weigh- ment.	Miscel- laneous.	Total.	Received from licensees.	Gain by weigh- ment.	Miscel- laneous.					Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Waitair ..	984,321	1,200,677	2,184,998	276,014	4,000	..	1,888	280,002	1,992,091	302	11,877	2,004,270	2,285,172	1,268,211	3,201,969	4,470,170
Cocanada ..	110,614	533,027	643,641	..	..	30	..	30	937,272	116	1,290	938,678	938,708	117,036	1,465,311	1,582,349
Nellore ..	319,842	365,346	685,188	336,260	..	14	2,019	337,283	1,651,387	843	2,766	1,654,966	1,992,279	659,570	2,017,897	2,677,467
Chingleput ..	1,496,300	481,644	1,977,944	1,741,670	..	3,814	9	1,745,493	1,174,305	2,490	2,697	1,178,892	2,924,385	3,241,793	1,660,636	4,585,329
Nagapattinam ..	179,719	269,237	448,956	210,684	..	..	..	210,684	1,216,049	72	4,010	1,220,131	1,430,816	413,697	1,476,074	1,879,771
Tinnevely ..	211,609	2,571,740	2,783,340	381,176	..	..	..	381,176	3,262,350	126	4,838	3,267,354	3,748,630	609,942	6,931,928	6,531,870
Total of the East Coast.	3,302,396	5,421,671	8,724,067	2,943,794	4,000	3,858	3,916	2,955,668	10,333,494	3,949	6,878	10,364,321	13,319,889	6,290,251	15,753,705	22,043,956
Total of the West Coast.	146,014	..	146,014	..	922,557	3	4,394	226,554	..	..	..	..	226,954	372,968	..	372,968
Total of the Presi- dency.	3,448,410	5,421,671	8,870,081	2,943,794	226,557	3,861	8,310	3,182,522	10,333,494	3,949	26,878	10,364,321	13,546,843	6,663,219	15,753,705	22,416,924
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,695,171	..	..	1,695,171
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,180	..	..	1,180
Grand Total	3,448,410	5,421,671	8,870,081	2,943,794	226,557	3,861	8,310	3,182,522	10,333,494	3,949	26,878	10,364,321	15,243,194	6,663,219	15,753,705	24,113,275

APPENDIX B—cont.

Statement of stocks and issues of salt in the Presidency of Madras during the year 1923-24—cont.

Subdivision—cont.	Expended during the year.												Balance in hand including wastage to be written off.			
	Government.						Excise.						Total expenditure, Government and Excise.	Government.	Excise.	Total.
	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.				
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	
Waitair ..	I. MDS. 568,365	17,199	..	4,000	..	75,747	658,311	1,725,750	..	2,298	106,302	1,834,350	2,492,661	609,900	1,367,609	1,977,509
Cocanada ..	14,630	10,779	720	..	1,015	5,076	36,220	769,092	..	4,930	49,838	823,860	860,080	80,818	641,451	792,269
Nellore ..	244,918	6,637	..	..	410	38,919	294,884	1,341,668	..	49,702	67,177	1,458,547	1,753,431	364,686	569,350	924,036
Chingleput ..	1,170,655	6,473	46,560	49,745	26,810	164,396	1,484,633	757,475	..	5,470	56,103	818,048	2,282,681	1,777,160	842,488	2,619,648
Nagapatam ..	112,284	5,850	12,170	30,000	..	11,936	172,240	990,030	..	10,882	37,414	1,038,326	1,210,566	231,457	437,748	669,206
Tinnevely ..	35,092	15,328	..	152,800	..	30,621	233,841	2,456,008	20,620	429,416	106,644	3,011,748	3,245,589	366,101	2,920,180	3,286,261
Total of the East Coast.	2,143,944	62,266	59,450	236,545	28,235	324,689	2,860,129	8,040,083	20,620	502,698	421,478	8,934,879	11,845,008	3,430,122	6,768,826	10,198,948
Total of the West Coast.	392	217,196	4,394	..	632	1,093	223,707	..	..	..	..	..	223,707	149,261	..	149,261
Total of the Presidency.	2,149,336	279,462	63,844	236,545	28,867	325,782	3,083,836	8,040,083	20,620	502,698	421,478	8,984,879	12,068,715	3,579,383	6,768,826	10,348,209
Imports—Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	1,995,171	..	..	..
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,180	..	..	..
Grand Total ..	2,149,336	279,462	63,844	236,545	28,867	325,782	3,083,836	8,040,083	20,620	502,698	421,478	8,984,879	13,765,066	3,579,383	6,768,826	10,348,209

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ENCLOSURE TO APPENDIX B.

Stocks and issues of salt of all kinds excluding wastages for the five years ending 1923-24.

Years.	In hand at beginning of the year.				Receipts.				Total in hand and received.			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
1919-1920	3,062,636	4,620,616	7,653,252	15,336,504	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	19,999,934	3,539,605	8,731,485	1,771,343	14,442,433	7,836,831	14,832,726	1,771,343	24,440,900
1921-1922	4,553,094	6,040,626	10,593,719	21,187,439	3,349,039	8,755,618	1,745,229	13,850,886	7,902,133	14,755,243	1,745,229	24,403,605
1922-1923	4,405,084	5,272,745	9,878,822	19,556,651	2,218,570	10,311,819	1,966,121	14,486,459	6,674,694	15,584,647	1,966,121	24,165,282
1923-1924	3,329,115	5,300,473	8,618,666	17,248,254	2,998,252	10,332,034	1,686,351	15,016,637	6,317,367	15,621,507	1,686,351	23,625,225

Years.	Issues.				Balance at end of the year, exclusive of wastages written off or ascertained within the year.			
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.	For export in-clusive of exports by land to Travancore.	Total.	Government salt.	Excise salt.
1919-1920	13,679,785	259,826	15,714	58,474	330,064	13,336,863	3,899,226	6,101,241
1920-1921	12,252,769	296,168	24,391	66,356	519,076	13,152,830	4,553,094	6,040,626
1921-1922	12,202,543	257,630	145,246	71,012	1,181,552	13,857,882	4,405,084	5,272,745
1922-1923	13,617,562	230,825	141,699	74,298	837,666	14,890,950	3,329,115	5,289,473
1923-1924	11,584,770	279,463	113,557	63,944	438,668	13,781,961	3,491,463	6,568,352

APPENDIX C.

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1923-24.

Subdivision.	Port and district of import.	AS PER MANIFESTS FROM		Total as per manifest.	WASTAGE DISCOVERED.		Actual quantity imported.
		Ports in the Bombay Presidency.	Other countries.		Quantity.	Centage.	
1	2	3	4	5	6	7	8

Duty-paid imports by sea.							
Chingleput ..	Madras ..	1. MDS. 207	1. MDS. ..	1. MDS. 207	1. MDS. ..	..	1. MDS. 207
Tinnevely ..	Tuticorin ..	21	..	21	..	..	21
	Bairdur (South Kanara district).	6,865	..	6,865	86	1.25	6,779
	Coondapoor (do.)	29,006	..	29,006	585	2.02	28,421
	Hangarakota (do.)	11,736	..	11,736	58	.49	11,678
	Malpe (do.)	33,388	..	33,388	149	.45	33,239
	Mulki (do.)	13,392	..	13,392	75	.58	13,317
	Mangalore (do.)	157,600	..	157,600	1,352	.86	156,248
West Coast ..	Cannanore (Malabar district)	75,402	..	75,402	1,869	2.48	73,533
	Tellicherry (do.)	55,846	..	55,846	216	.39	55,630
	Badagara (do.)	75,388	..	75,388	158	.21	75,230
	Quilandi (do.)	21,672	..	21,672	120	.55	21,552
	Calicut (do.)	431,109	..	431,109	2,620	.61	428,489
	Ponnani (do.)	187,571	..	187,571	717	.38	186,854
	Cochin (do.)	327,475	..	327,475	..	..	327,475
	Total ..	1,426,450	..	1,426,450	8,005	.56	1,418,445
	Total, duty-paid	1,426,678	..	1,426,678	8,005	..	1,418,673

Duty-paid imports by rail.							
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	276,498

Duty-bearing imports by sea							
Chingleput ..	Madras ..	1,168	1,168	..	..	..	1,168
West Coast ..	Mangalore ..	8	8	..	..	..	8
Do. ..	Cochin ..	4	4	..	..	..	4
	Total ..	(a) 1,180	(a) 1,180	..	..	..	(a) 1,180
	Grand Total ..	1,426,678	1,180	1,427,858	8,005	..	1,696,351

(a) Includes, 1,174 maunds imported from the United Kingdom.

4 " " " Seychelles.
 1 " " " Victoria.
 1 " " " New South Wales.

Total .. 1,180 maunds.

APPEN

Statement showing the quantities of excise manufactured salt sold in the

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.
		3	4	5	6	7	8	9	10	11	12	13	14
Walcir.	1. Ganjam ..	..	Rs. A. P.	..	Rs. A. P.	..	Rs. A. P.	1,000	356 4 0	95,226	25,915 3 6	2,932	..
	2. Sumadi ..	..	..	..	..	..	..	..	..	..	..	..	..
	3. Naupada ..	..	..	9,192	950 3 6	381,517	58,270 7 10	525,646	78,009 15 0	114,066	28,664 14 0	200	..
	4. Pundi ..	..	..	..	..	..	..	63,331	15,991 1 7	8,388	..	..	..
	5. Kuppili ..	..	..	..	..	..	..	73,180	14,432 0 6	45,298	11,590 2 0	6,060	..
	6. Konada ..	..	..	..	..	..	..	..	..	..	..	..	..
	7. Bimlipatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
	8. Karasa ..	..	..	..	..	..	..	..	..	..	..	..	..
	9. Balasore ..	..	..	3,254	312 10 0	248	31 0 0	25,492	4,828 15 0	164,552	41,231 15 0	13,848	..
	10. Polavaram ..	..	..	..	..	1,272	128 12 0	81,509	7,044 8 8	9,738	2,471 13 4	10,774	..
Coconada.	Total ..	..	..	12,446	1,262 13 6	383,403	58,508 7 10	527,508	1,01,671 11 2	495,063	1,26,578 1 5	45,466	..
	11. Penuguduru ..	..	..	..	..	8,586	160 12 0	377,304	70,744 8 0	..	..	..	..
	12. Jagannaikpur ..	..	..	..	..	..	..	..	..	..	..	..	..
	13. Mogalturru ..	..	..	..	..	..	..	..	..	..	..	..	..
	14. Turpatella ..	..	..	400	25 0 0	4,674	586 4 3	9,774	1,833 6 0	13,956	3,494 2 0	1,100	..
	15. Pandraka ..	2,040	36 6 0	442	27 10 0	248	31 0 0	63,896	15,621 4 0	..	..	..	..
	16. Manginapudi ..	..	..	..	..	1,210	231 3 0	52,786	13,227 13 0	26,540	..	..	..
	Total ..	2,040	36 6 0	842	52 10 0	8,608	1,078 0 0	452,698	88,527 6 0	194,850	49,870 0 0	42,692	..
Kollare.	17. Nizampatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
	18. Kanuparti ..	..	..	..	..	..	..	..	..	..	..	..	..
	19. Chinaganjam ..	..	..	..	..	..	..	..	..	..	..	..	..
	20. Pakala ..	80	0 15 0	7,118	594 16 0	95,900	12,645 12 0	803,819	67,086 15 0	1,002	250 8 0	..	..
	21. Iskapalle ..	..	..	12,746	1,201 3 0	226,491	34,741 7 6	157,087	28,651 5 6	..	..	..	..
	22. Krishnapatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
	23. Tada ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	30	0 15 0	20,631	1,877 5 6	467,685	64,489 0 6	652,672	1,22,073 15 8	142,009	34,204 14 0	25,254	..
Chingleput.	24. Covelong ..	2,186	94 12 8	1,480	149 10 0	43,812	6,942 8 0	88,438	18,007 13 0	53,746	14,281 10 6	4,220	..
	25. Cheyur ..	..	..	..	..	..	..	..	..	..	..	..	..
	26. Chunnampet ..	..	..	..	..	..	..	..	..	..	..	..	..
	27. Markkanam ..	274	14 4 3	598	30 15 0	3,084	192 10 6	44,661	8,787 15 0	55,164	14,909 3 6	76,616	..
	28. Cuddalore ..	..	..	..	..	..	..	..	..	..	..	..	..
	29. Manabadi ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2,460	109 1 0	1,876	180 9 0	47,562	7,134 9 0	177,250	36,629 2 4	163,795	41,068 0 0	218,728	..
Negapatnam.	30. Neidavsal ..	..	..	..	..	..	..	..	..	..	..	..	..
	31. Tranquebar ..	..	..	..	..	..	..	..	..	..	..	..	..
	32. Kadaikadu ..	..	..	..	..	..	..	..	..	..	..	..	..
	33. Negapatnam ..	2,198	41 8 10	1,628	152 10 0	101,252	12,583 10 0	202,826	39,856 4 0	31,778	7,944 8 0	112,062	..
	34. Vedaranniyam ..	..	..	..	..	..	..	..	..	..	..	..	..
	35. Thambikkottai ..	..	..	..	..	..	..	..	..	..	..	..	..
	36. Adirampatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	2,198	41 8 10	1,628	152 10 0	105,064	14,178 6 0	251,986	49,939 13 2	193,201	49,920 3 6	206,892	..
Tinnevely.	37. Theethandathanam ..	..	..	50	4 11 0	82	10 4 0	1,958	384 9 0	22,308	5,667 8 0	17,810	..
	38. Vattanam ..	..	..	..	..	..	..	..	..	..	..	..	..
	39. Morekolam ..	..	..	..	..	..	..	..	..	..	..	..	..
	40. Muthuragunathapatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
	41. Veppalodai ..	..	..	..	..	..	..	..	..	..	..	..	..
	42. Arasadi ..	..	..	..	..	..	..	..	..	..	..	..	..
	43. Levingepuram ..	..	..	..	..	..	..	..	..	..	..	..	..
	44. Karapad ..	..	..	..	..	..	..	..	..	..	..	..	..
	45. Sevandakulam ..	..	..	..	..	..	..	..	..	..	..	..	..
	46. Kayalpatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely.	47. Arumganeri ..	..	..	200	18 12 0	12,106	1,757 14 0	208,930	40,327 12 0	5,066	1,266 8 0	..	..
	48. Kiranur ..	..	..	800	68 12 0	17,752	2,661 14 0	245,222	46,976 8 0	61,064	15,266 8 0	..	..
	49. Kulasekharapatnam ..	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	..	..	1,110	97 13 0	242,150	35,798 12 6	1,469,552	287,144 13 0	571,280	144,966 9 0	180,688	..
	Grand Total ..	6,728	187 14 10	38,536	3,623 13 0	1,244,472	1,81,587 3 10	3,531,666	6,88,986 13 4	1,760,152	4,49,107 11 11	669,922	..

DIX D.

Presidency of Madras and the wholesale prices realized for it by licensees in 1923-24.

annas to 11 pies.	From 6 annas to 6 annas 11 pies.		From 7 annas to 7 annas 11 pies.		From 8 annas to 8 annas 11 pies.		From 9 annas and upwards.		Total.		Average, 1923-24.	Average, 1922-23.	Serial number.	
Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.				
14	15	16	17	18	19	20	21	22	23	24	25	26		27
Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		
916 4 0	300	112 8 0	..	..	..	..	..	..	100,058	27,300 3 6	0 4 4	0 3 11-7	1	
62 8 0	..	..	..	..	..	..	..	..	114,266	28,727 6 0	0 4 0-27	..	2	
2,654 6 0	..	..	400	187 8 0	..	..	..	..	858,774	1,66,063 9 11	0 2 11	0 8 2-9	3	
1,893 12 0	..	..	..	..	..	..	..	..	124,538	27,915 14 6	0 3 7	0 3 0-2	4	
508 8 0	23,328	9,230 11 6	30,340	13,455 4 0	4,0 6	2,033 0 0	17,374	12 979 9 0	76,596	38,207 0 6	0 7 11	0 6 8 3	5	
..	11,944	4,872 9 0	6,050	2,646 14 0	18,376	9,188 0 0	26,746	21,927 6 0	63,116	38,634 13 0	0 9 9	0 5 5-4	6	
..	1,768	665 12 0	11,602	4,918 6 0	14,920	7,460 0 0	9,518	7,746 0 0	37,808	20,790 2 0	0 8 9	0 4 6-8	7	
4,182 3 0	16,262	6,100 2 0	1,752	766 8 0	44,050	22,039 2 4	7,504	4,994 8 0	273,208	84,174 5 4	0 4 11	0 3 4-4	8	
3,479 1 8	4,516	1,693 8 0	8,164	3,789 9 0	..	..	..	2,788	2,027 8 0	72,084	21,017 6 8	0 4 8	0 3 7-9	9
711 4 0	108	40 8 0	..	..	..	..	..	..	5,302	1,473 0 0	0 4 5	0 4 6-3	10	
14,407 14 8	58,228	22,715 10 6	58,226	25,761 1 0	81,412	40,720 2 4	63,930	49,674 15 0	1,725,750	4,44,303 13 5	0 4 1-4	0 8 6-9		
..	..	..	..	..	..	..	..	..	389,990	71,205 4 0	0 2 11-7	0 3 0-5	11	
..	5,784	2,169 0 0	..	..	..	..	..	..	102,810	26,994 8 0	0 4 2-4	0 4 1-7	12	
4,766 4 0	7,098	2,661 12 0	100	43 12 0	252	126 0 0	446	267 2 0	51,740	15,784 8 0	0 4 7	0 3 3-4	13	
343 12 0	..	..	..	..	..	..	..	..	29,908	6,282 8 0	0 3 4	0 3 2	14	
8,330 1 0	26,932	10,110 2 0	21,102	9,233 8 0	5,308	2,654 0 0	140	78 12 0	63,896	15,621 4 0	0 3 11	0 3 9-2	15	
..	..	..	..	..	..	..	..	..	136,748	43,960 7 0	0 5 2	0 3 10-9	16	
13,440 1 0	39,814	14,940 14 0	21,202	9,277 4 0	5,560	2,780 0 0	586	345 14 0	769,092	1,79,845 7 0	0 3 8-99	0 3 5-6		
7,635 10 0	34,001	12,751 8 0	9,378	4,102 14 0	..	..	..	..	67,798	24,490 0 0	0 5 9	0 5 3	17	
137 8 0	..	..	..	..	..	..	..	..	49,428	11,591 3 6	0 3 9	0 3 0	18	
125 0 0	..	..	..	..	..	..	..	..	160,721	35,168 3 0	0 3 6	0 3 0	19	
..	..	..	..	..	..	..	..	..	408,869	70,578 1 0	0 2 9	0 2 5	20	
..	..	..	..	..	..	..	..	..	132,816	16,209 15 0	0 1 11	0 1 4-8	21	
..	..	..	..	..	..	..	..	..	384,528	63,392 13 0	0 2 7	0 2 10	22	
..	..	..	..	..	..	..	..	..	138,498	25,965 7 2	0 3 0	0 3 4	23	
7,898 2 0	34,004	12,751 8 0	9,378	4,102 14 0	..	..	..	..	1,341,668	2,47,398 10 8	0 3 0-7	0 2 6-7		
1,386 4 0	3,958	1,546 1 6	2,720	1,311 12 0	2,166	1,113 11 6	3,212	3,354 12 6	205,938	48,188 15 8	0 3 8-9	0 4 6-4	24	
13,131 14 6	6,960	2,610 0 0	..	..	..	..	..	..	88,086	25,849 9 4	0 4 8 3	0 3 4-8	25	
33,384 6 0	57,074	23,523 1 6	400	175 0 0	..	..	..	..	200,524	69,569 9 0	0 5 6-6	0 4 4-2	26	
25,091 9 0	22,860	8,642 13 0	..	..	..	..	..	..	203,658	57,969 5 10	0 4 6-8	0 2 6-5	27	
1,072 7 0	11,143	4,243 3 6	3,850	1,790 10 0	10,646	5,332 6 0	3,550	2,218 12 0	42,656	18,872 9 6	0 6 8-9	0 6 10-7	28	
..	..	..	..	..	4,780	2,365 0 0	12,534	7,833 12 0	17,264	10,198 12 0	0 9 5-4	0 9 5-3	29	
74,066 8 6	101,995	40,565 3 6	6,970	3,277 6 0	17,542	8,811 1 6	19,296	13,407 4 6	757,476	2,28,648 13 4	0 4 9-0	0 4 0-2		
10,450 4 0	14,012	5,254 8 0	16,684	7,299 4 0	3,262	1,631 0 0	..	..	92,414	30,946 9 0	0 5 4-29	0 5 4-5	30	
6,074 6 0	14,136	5,301 0 0	2,196	980 12 0	6,382	3,191 0 0	2,706	1,634 14 0	54,400	19,552 1 0	0 5 9-00	0 5 10-4	31	
845 10 0	124,664	46,792 6 0	4,626	2,023 14 0	..	..	..	..	24,300	5,077 10 0	0 3 4-12	0 4 1-2	32	
10,349 13 0	..	..	..	..	..	..	..	..	162,450	59,181 11 0	0 5 9-94	0 5 7-03	33	
36,019 6 0	40,400	15,150 0 0	..	..	..	..	..	..	339,682	61,578 8 10	0 2 10-80	0 2 11-34	34	
2,631 4 0	..	..	..	..	..	..	..	..	153,284	50,369 14 0	0 5 3-10	0 4 11-8	35	
..	..	..	..	..	..	..	..	..	163,520	41,475 7 10	0 4 0-69	0 5 1-3	36	
64,720 11 0	193,202	72,487 14 0	23,506	10,283 14 0	9,644	4,822 0 0	2,706	1,634 14 0	996,030	2,68,181 14 6	0 4 4-00	0 4 5-6		
5,569 13 0	3,518	1,319 4 0	..	..	..	..	..	..	45,726	12,956 1 0	0 4 6-40	0 5 3-5	37	
..	..	..	..	..	..	..	..	..	60,952	10,517 7 0	0 2 9-28	0 4 4-2	38	
..	..	..	..	..	..	..	..	..	39,970	7,975 7 0	0 3 2-31	0 3 1-08	39	
..	..	..	..	..	..	..	..	..	44,638	8,686 10 0	0 3 1-36	0 3 2-8	40	
..	..	..	..	..	..	..	..	..	48,802	10,432 4 0	0 3 5-04	0 3 2-6	41	
3,881 4 0	1,800	675 0 0	..	..	..	..	..	..	163,512	32,530 6 6	0 3 2-19	0 3 4-7	42	
8,009 6 0	4,320	1,661 4 0	..	..	..	..	..	..	318,620	72,219 7 6	0 3 7-6	0 3 5-2	43	
6,110 0 0	2,272	862 0 0	..	..	..	..	..	..	443,868	94,467 3 0	0 3 4-9	0 3 3-3	44	
16,186 12 0	21,146	8,169 13 0	5,016	2,232 15 0	..	..	..	..	616,664	1,41,675 4 6	0 3 8-1	0 3 8-2	45	
..	..	..	..	..	..	..	..	..	226,302	43,370 14 0	0 3 0-79	0 1 8-2	46	
..	..	..	..	..	..	..	..	..	306,286	62,241 8 0	0 3 3-02	0 3 0-6	47	
..	..	..	..	..	..	..	..	..	118,612	22,093 8 0	0 2 11-76	0 2 9-6	48	
1,409 8 0	1,588	595 8 0	402	176 14 0	1,276	638 6 0	..	..	22,116	6,317 4 0	0 4 6-8	0 5 6-3	49	
41,166 11 0	34,644	13,262 13 0	5,418	2,408 13 0	1,276	638 0 0	..	..	2,456,068	5,25,483 4 6	0 3 5-7	0 3 5-8		
2,15,699 0 2	481,885	1,76,723 15 0	124,770	55,114 4 0	115,434	67,771 3 10	88,518	65,062 15 6	8,040,983	18,93,854 15 5	0 3 9-2	0 3 6-2		

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 1923-24.

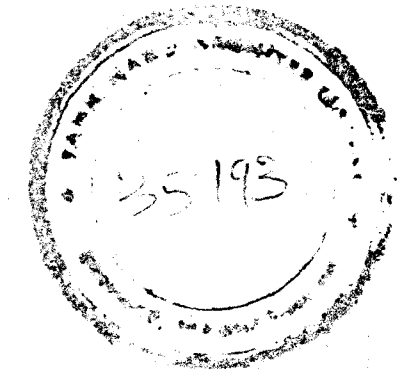
Government factories and extensions.	Year.	Quantity of salt sold.	Amount realized.	Maximum.	Minimum.	Average.
		L. MDS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	1923-1924	121,124	27,763 5 0	0 4 0	0 3 6	0 3 8
	1922-1923	169,874	39,710 1 0	0 4 0	0 3 6	0 3 8.9
Surla	1923-1924	61,854	13,538 0 0	0 4 0	0 2 0	0 3 6
	1922-1923	120,396	26,163 0 0	0 4 0	0 3 0	0 3 5.6
Pundi	1923-1924	1,236	154 8 0	0 2 0	0 2 0	0 2 0
	1922-1923	50,218	6,596 8 0	0 3 0	0 2 0	0 2 1
Naupada	1923-1924	320	55 0 0	0 2 9	0 2 9	0 2 9
	1922-1923	74,294	13,679 5 6	0 3 0	0 2 9	0 2 11
Calingapatam	1923-1924	209,088	58,806 0 0	0 4 6	0 4 6	0 4 6
	1922-1923	141,630	50,486 14 0	0 12 6	0 4 6	0 5 8.2
Karasa	1923-1924	28,830	5,877 9 0	0 10 0	0 3 6	0 3 6
	1922-1923	10,392	2,947 15 8	0 5 3	0 3 0	0 4 6.4
Balacheruvu	1923-1924	64	12 0 0	0 3 0	0 3 0	0 3 0
	1922-1923	7,828	2,815 11 8	0 6 4	0 5 1	0 5 9
Polavaram	1923-1924	147,849	40,708 9 0	1 9 6	0 4 0	0 4 4.8
	1922-1923	110,733	28,236 10 6	0 12 3	0 4 0	0 4 0.9
Penuguduru	1923-1924	8,132	1,399 9 0	0 3 0	0 2 0	0 2 9
	1922-1923	17,306	3,220 8 0	0 3 0	0 2 0	0 2 10
Turuputallu	1923-1924	6,493	462 6 6	0 2 6	0 0 4	0 1 1.7
	1922-1923	207,834	45,836 5 0	0 4 0	0 3 0	0 3 5.6
Chinnaganjam	1923-1924	376,948	70,836 12 0	0 3 0	0 3 0	0 3 0
	1922-1923	2,000	329 2 8	0 3 0	0 2 4	0 2 7.6
Kanuparti	1923-1924	107,164	20,693 4 0	0 3 0	0 3 0	0 3 0
	1922-1923	38,494	5,131 12 0	0 2 6	0 2 0	0 2 1.9
Kistnapatnam	1923-1924	1,952	447 11 0	0 7 9	0 3 1	0 3 7
	1922-1923	11,92,645	4,09,971 12 11	0 5 6	0 5 6	0 5 6
Madras depot	1923-1924	12,75,166	4,39,031 9 1	1 0 6	0 5 6	0 5 6.1
	1922-1923	4,748	760 2 0	0 3 6	0 3 6	0 3 6
Cheyur	1923-1924	2,124	351 14 0	0 2 6	0 2 6	0 2 6
	1922-1923	72	24 12 0	0 5 6	0 5 6	0 5 6
Manambadi	1923-1924	72	15 6 0	0 5 6	0 3 0	0 3 5
	1922-1923	7,794	1,704 15 0	0 3 6	0 3 6	0 3 6
Vedaranniyam	1923-1924	43,472	8,151 0 0	0 3 0	0 3 0	0 3 0
	1922-1923	19,028	4,801 13 0	0 5 0	0 4 6	0 4 6.5
Adirampatnam	1923-1924	44,272	13,589 11 0	0 8 0	0 4 0	0 4 10.9
	1922-1923	85,462	24,246 13 0	0 5 6	0 4 6	0 4 6.4
Kattumavadi	1923-1924	38,666	15,912 15 6	1 5 6	0 4 6	0 6 7
	1922-1923	34,556	8,639 0 0	0 4 0	0 4 0	0 4 0
Manaktudi	1923-1924	45,614	13,714 7 6	0 12 6	0 3 0	0 4 9.6
	1922-1923	488	91 8 0	0 3 0	0 3 0	0 3 0
Levingepuram	1923-1924	7,442	1,395 0 0	0 3 0	0 3 0	0 3 0
	1922-1923	24	4 8 0	0 3 0	0 3 0	0 3 0
Arumuganeri	1923-1924	2,204	413 4 0	0 3 0	0 3 0	0 3 0
	1922-1923	24	4 8 0	0 3 0	0 3 0	0 3 0
Kiranur	1923-1924	9,468	1,775 4 0	0 3 0	0 3 0	0 3 0
	1922-1923	804	602 11 0	..	..	..
West Coast	1923-1924	140	156 4 0	..	..	..
	1922-1923	2,176,968	6,50,916 9 1	..	..	0 4 9.4
Total	1923-1924	2,657,423	7,59,721 6 5	..	..	0 4 6.8

* Includes 410 maunds issued duty free to manufacturers.
† Includes 26,810 maunds issued duty free to manufacturers.
‡ Includes 412 maunds issued duty free to manufacturers.

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 1923-24.

Districts.	1921-22.	1922-23.	1923-24.
1. Ganjam	17.03	18.96	11.69
2. Vizagapatam	20.38	19.53	10.03
3. Godavari	20.24	11.52	12.37
4. Kistna	16.32	16.39	10.13
5. Guntur	18.91	18.68	12.27
6. Kurnool	13.11	12.55	9.76
7. Bellary	13.95	11.41	10.27
8. Anantapur	13.27	13.96	9.60
9. Cuddapah	16.53	16.12	10.68
10. Nellore	18.37	18.15	12.88
11. Madras	17.78	17.42	11.53
12. Chingleput	19.55	19.64	11.95
13. South Arcot	16.05	15.01	10.19
14. Chittoor	16.14	15.94	11.11
15. North Arcot	15.61	15.69	11.17
16. Salem	10.64	10.68	8.97
17. Coimbatore	14.08	9.75	9.89
18. Trichinopoly	15.61	14.87	10.67
19. Tanjore	17.53	16.22	10.80
20. Madura	16.44	16.44	11.09
21. Tinnevely	18.15	17.52	11.86
22. The Nilgiris	11.18	9.10	7.50
23. Malabar	14.80	13.04	10.66
24. South Kanara	15.36	14.10	9.50



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Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1923-24.

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APPENDIX G—PART I—cont.

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1923-24—cont.

Districts consigned to— <i>cont.</i>	Districts sent from— <i>cont.</i>										Deduct with transmission.			Balance of rail-borne salt that remained for consumption within the district (average for the three years ending 1922-23).		
	Anantapur.	North Arcot and Chittoor.	Salem.	Coimbatore and the Nilgiris.	Trichinopoly.	Travancore.	Mysore Province, Dominions.	Orissa.	Central Province.	Bengal.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district.			
	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Ganjam												8,181			8,181	36,631
Vizagapatam												268,694			268,694	330,286
Godavari		163													29,378	19,298
Kistna		4													164,343	117,813
Gontr															190,908	157,501
Mellore															35,464	45,894
Cuddapah	228														159,024	184,088
Kurnool	270														168,177	175,628
Bellary and Anantapur.	3,931	222					1,190	1,412							266,164	298,892
Chingleput and Madras.	116						1								78,602	196,882
North Arcot and Chittoor.		1,261					460								794,391	794,885
South Arcot															317,872	305,918
Salem			461	342											367,936	349,159
Coimbatore including The Nilgiris.				719	260										514,912	468,078
Tanjore															295,057	292,629
Trichinopoly					119									110	629,993	485,221
Madura and Ramanad															663,743	790,999
Tinnevely						9,662									198,157	101,683
Malabar						12,249									178,850	196,124
South Kanara															85,386	36,316
Travancore															430,884	165,266
Central Provinces						38,407									96,369	1,027,172
Orissa and Chota Nagpur.															765,981	243,495
Nizam's Dominions								7							2,430	757,704
Mysore Province	84	1,671					21,376	1,618						7	672,290	761
Bombay Presidency							220							21,376	529	60,066
Bengal															12,885	
Total	4,629	3,313	451	1,061	370	60,208	23,347	2,437	25	3	203	7,667,146	31,150	74,135	7,461,861	7,626,407

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.	Viragapatam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Bombay and Co., etc.	Mysore State.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Ganjam.	L. MDS. 648,593	L. MDS. 5	L. MDS. 11,400	L. MDS. 6,600	L. MDS. 300	L. MDS. 400	L. MDS. 144	L. MDS. 144	L. MDS. 36,200	L. MDS. 4,030	L. MDS. 116,110	L. MDS. 2,383	L. MDS. 1	
Vizapatnam.	93,602	674,993	420,361	191,914	114,368	98,694	140,479	140,479	568,721	220,800	126,666	15		
Godavari.		457	53,638	27,009	297,232	140,479	15	15	100		416,667			
Kistna.					430	530,121	479,838	479,838						
Guntur.					150	13,332	167,826	167,826						
Nellore.		434												
Chingleput and Madras.														
South Arcot.														
Tanjore.														
Madura and Ramnad.														
Tinnevelly.														
South Kanara.														
Malabar.														
Bellary and Anantapur.														
Cuddapah.														
Kurnool.														
North Arcot and Chittoor.														
Salern.														
Coimbatore including The Nilgiris.														
Trichinopoly and Pudukkottai.														
Travancore.														
Central Provinces.														
Orissa.														
Nizam's Dominions.														
Mysore and Coorg.														
Bombay.														
Bengal.														
Total.	1,691,208	702,857	491,932	291,780	487,790	1,101,766	1,565,081	263,049	1,105,314	225,842	2,555,318	2,383,227	1,871	

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 of salt sent out of districts in which there are no salt sources.	Balance available for consumption within the district.	Resulting consumption of the population.	Quantity available for consumption per head within the district.	Resulting consumption per head of the population.
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	Salem.	Coimbatore and Nilgiris.	Trichinopoly.	Total.					
15	16	17	18	19	20	21	22	23	24	25	26	27	
Ganjam ..	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	
Visagapatam ..	..	..	..	153	..	..	..	648,558	..	518,585	23,23	871,154	29,41
Godavari ..	..	..	..	..	..	..	..	781,348	..	781,348	20,99	868,249	23,32
Kistna ..	..	291	..	..	..	..	..	427,250	..	427,250	21,0	547,613	26,91
Guntur ..	..	..	..	4	..	..	..	459,442	..	459,442	17,72	593,337	15,14
Nellore ..	..	..	..	..	..	..	..	475,348	..	475,348	21,55	572,684	26,04
Chingleput and Madras ..	..	..	..	..	..	..	..	330,646	..	330,646	19,63	518,079	30,47
South Arcot ..	116	..	..	..	..	..	..	495,368	..	495,368	20,13	580,763	23,69
Tanjore ..	..	..	..	..	..	..	..	600,234	..	600,234	11,29	548,383	21,04
Madura and Ramnad ..	..	..	..	..	..	..	..	701,689	..	701,689	24,80	756,744	25,7
Tinnevely ..	..	..	..	..	..	..	..	1,106,310	..	1,106,310	24,41	1,218,211	26,88
South Kanara ..	..	..	..	..	..	..	..	415,888	..	415,888	17,98	119,502	4,73
Bellary ..	..	..	..	..	..	..	..	268,743	..	268,743	17,15	322,165	21,27
Anantapur ..	..	..	..	..	..	..	..	1,023,967	..	1,023,967	27,18	1,279,541	33,97
Cuddapah ..	10,204	276	405	222	..	..	..	216,147	11,395	264,752	13,54	383,535	17,01
Kurnool ..	228	..	..	2	..	..	..	168,883	567	168,316	19,61	207,892	20,56
North Arcot and Chittoor ..	282	..	1,600	1,261	..	..	..	797,864	2,606	162,723	18,78	830,754	12,29
Salern ..	..	..	..	..	451	..	..	433,336	3,313	794,571	16,86	315,612	17,33
Coimbatore including The Nilgiris ..	..	..	..	..	..	260	..	586,748	1,061	585,687	20,79	557,882	18,99
Trichinopoly and Pudukkottai ..	..	..	..	..	..	110	..	588,996	370	588,626	..	250,167	..
Travancore ..	..	..	..	..	..	..	..	25	..	25	..	248,639	..
Central Provinces ..	..	..	..	..	..	..	..	96,372	..	96,372	..	1,047,828	..
Orissa ..	..	..	..	..	..	..	..	765,981	..	765,981	..	844,385	..
Nizam's Dominions ..	148	..	..	..	..	..	..	239,496	..	239,496	..	849,195	..
Mysore and Coorg ..	114	..	..	1,671	..	..	..	673,143	1,871	873,142	..	569	..
Bombay ..	303	..	..	..	..	..	..	529	..	529	..	70,774	..
Bengal ..	..	..	..	..	..	..	..	13,088	..	13,088	..	..	..
Total ..	11,395	567	2,005	3,313	451	1,061	370	12,479,287	21,033	12,458,254	..	14,350,636	..

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APPENDIX H.

Receipts on account of salt revenue under all heads for 1923-24.

Subdivisions, etc.	RECEIVED FOR GOVERNMENT SALT SOLD					Customs duty.	Excise duty.	Miscellaneous receipts.	Total.
	For Home and Inland consumption.		To the French Government.	For fish-curing.					
	Duty.	Cost price.	Cost price.	Cost price.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Waltair	14,12,201	1,16,915	..	10,749	1	34,37,126	43,542	50,50,534	
Cocanada	2,92,125	1,862	..	6,737	..	21,40,517	33,110	24,74,361	
Nellore	96,011	51,297	..	4,148	..	13,49,630	30,727	15,24,813	
Chingleput	16,14,194	4,10,747	7,313	4,046	2,818	52,11,137	29,771	72,80,056	
Arcot	..	..	..	..	..	..	780	780	
Bellary	..	..	..	..	..	..	214	214	
Nagapatam	1,90,271	31,356	..	3,656	..	15,33,099	26,578	17,84,957	
Tinnevely	1,37,475	8,740	..	9,580	..	29,72,145	26,784	31,54,734	
West Coast	..	..	..	1,85,748	20	..	10,391	1,46,159	
Assistant Commissioner of distilleries.	..	..	..	..	..	..	56	56	
Total, 1923-24 ..	37,42,277	6,50,917	7,313	1,74,664	2,869	1,66,36,651	2,01,958	2,14,16,644	
Deduct—Refunds ..	..	..	..	..	..	..	..	53,648	
Net receipts	..	..	..	..	..	..	..	2,13,62,996	
Total, 1922-23 ..	32,02,277	7,64,764	6,770	1,44,461	5,015	1,12,52,943	2,01,533	1,56,77,768	
Deduct—Refunds ..	..	..	..	..	..	..	..	4,01,788	
Net receipts	..	..	..	..	..	..	..	1,51,75,976	

ENCLOSURE 1 TO APPENDIX H.

Statement showing particulars of cash and credit collections during the year 1923-24.

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
(1)	(2)	(3)	(4)	(5)	(6)
	L. MDS.	RS.	RS.	L. MDS.	RS.
Total sales of salt ..	2,149,386	(a) 51,35,886	6,50,917	8,010,083	(b) 1,91,60,641
Deduct—Value of salt issued during the year on credit for payment of duty ..	1,973,687	47,09,384	..	7,251,367	1,73,07,809
Balance, Cash sales ..	175,649	4,26,502	6,50,517	788,716	18,52,832
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	1,946,805	33,15,775	..	7,09,667	1,47,83,819
Total collections ..	2,122,454	37,42,277	6,50,917	8,598,283	1,66,36,651

(a) Includes duty at Rs. 2 a maund on 147,788 maunds (11,761 maunds cash and 136,027 maunds credit) and at Rs. 1-4-0 on 130,848 maunds (6,392 maunds cash and 124,456 maunds credit).
 (b) Includes duty at Rs. 2 a maund on 490,868 maunds (79,927 cash and 410,941 credit) and at Rs. 1-4-0 on 556,306 maunds (68,196 cash and 488,110 maunds credit).

(12)

ENCLOSURE 2 TO APPENDIX H

Statement showing the quantity and value of salt issued on credit in each subdivision during 1923-24.

Subdivision.	Government or Excise.	Quantity.	Amount.
(1)	(2)	(3)	(4)
		MDS.	RS.
Waltair	Government	433,269	11,08,294
	Excise	1,620,238	38,41,820
Cocanada	Government	7,832	18,470
	Excise	661,298	15,91,561
Nellore	Government	245,286	6,22,162
	Excise	1,223,184	29,14,797
Chingleput	Government	1,153,004	27,01,437
	Excise	636,962	14,98,338
Nagapatam	Government	83,218	1,88,370
	Excise	877,868	19,25,208
Tinnevely	Government	31,078	70,651
	Excise	2,282,017	55,36,085
Total ..	Government	1,973,687	47,09,384
	Excise	7,251,367	1,73,07,809
Grand total ..		9,225,054	2,20,17,193

ENCLOSURE 3 TO APPENDIX H

Comparative statement showing the net revenue of the Presidency.

Year	REVENUE REALIZED IN					
	Madras.	Bombay.		Goa on exports by rail.	Orissa on exports by rail.	Total.
		On exports by sea.	On exports by rail.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1922-23 ..	1,55,77,783	21,29,005	3,11,579	3,086	894	1,60,21,707
1923-24 ..	2,14,16,644	(a) 35,46,683	(a) 6,78,850	(a) 12,395	(a) 63	2,56,54,635

Year.	DEDUCT DUTY ON EXPORTS TO						
	Calcutta by sea.	Grises, Chota-Nagpur and Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Net results.
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1922-23 ..	4,96,718	13,87,500	1,72,170	4,79,934	3,04,549	643	28,41,514
1923-24 ..	..	(a) 19,47,673	(a) 2,57,340	(a) 5,93,316	(a) 2,40,930	(a) 773	30,40,034

(a) Duty has been calculated at Rs. 2-8-0 per maund, it being impossible to ascertain with certainty which of the consignments landed at particular stations were removed at the lower rate.

APPENDIX I

Comparative statement of expenditure incurred in the Salt and Abkari Department during the years 1922-23 and 1923-24.

Items.	1923-24.	1922-23
Rs.	Rs.	
<i>Establishments.</i>		
Permanent	29,67,594	30,31,950
Temporary	95,669	85,491
<i>Allowances.</i>		
Travelling allowance including fixed Travelling allowance	4,38,452	4,12,198
House-rent and other allowances	13,837	14,653
<i>Supplies, Services and Contingencies.</i>		
Rewards	39,028	42,747
Purchase, repair and carriage of tents	7,966	14,371
Works for revenue and general purposes	1,89,678	2,89,862
Postage charges	47,651	39,225
Telegram charges	1,91,930	2,05,213
Tour charges		
Office expenses and miscellaneous		
<i>Salt Purchase and Freight.</i>		
Charges for conveying salt to French Settlements and to fish-curing yards	1,86,546	1,64,639
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt	4,34,659	3,18,425
Purchase of salt for fish-curing purposes	2,931	2,719
Conveying and storing salt	1,70,571	1,26,114
Works for manufacture and storage of salt—Government	1,44,947	75,796
Works executed by Government on behalf of excise licensees	38,616	36,215
Miscellaneous	10,484	15,840
Total	49,80,665	48,75,758
Amount debitable to 6. Excise	26,61,272	27,57,340
Net debitable to 3. Salt	23,19,393	21,18,418

APPENDIX J.
Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1923-24.

Items	Ganjam.		Surla.		Calingsapatam.		Karasa.		Polavaram.	
(1)	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
1. Opening stock balance	513,152	1,06,022 9 3	125,102	28,718 11 0	46,067 10 11	18,376	8,814 14 9	99,028	21,134 2 0	
2. (a) Quantity of salt manufactured	400	..	..	..	..	..	..	125,888	..	
(b) Gain by weightment	..	..	..	..	..	..	..	..	..	
(c) Miscellaneous	..	..	..	..	..	..	..	..	..	
Total of (a), (b) and (c) ..	400	..	..	..	..	..	..	125,888	..	
3. Deduct wastage	26,390	..	..	..	..	..	..	..	..	
4. Net quantity (i.e., item 2 — item 3) ..	..	..	..	..	..	..	..	..	..	
5. Land assessment	..	..	..	..	..	..	..	..	..	
6. Land and village cess	..	73 2 2	..	650 14 4	258 5 4	..	211 8 0	..	267 15 5	
7. Payment to manufacturers	..	..	..	39 6 11	18 2 4	..	16 8 4	..	20 2 6	
8. Works for salt manu- facture and storage. { Interest Repairs	..	3,455 4 3	..	1,710 14 9	28,162 10 8	..	186 15 10	..	20,981 5 4	
9. Roads and Railway sidings—Interest ..	..	601 1 7	..	312 15 0	2,002 14 0	..	319 11 10	..	497 2 11	
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preced- ing year.	..	2,267 14 0	..	44 14 8	3,430 10 8	..	82 0 0	..	3,892 1 11	
10-A. Pensionary charges	..	..	..	2,021 13 0	168 2 11	..	..	..	283 7 2	
11. Conveying and storing salt	..	939 8 6	..	..	1,255 8 0	..	1,621 11 3	..	264 7 0	
12. Net miscellaneous expenditure on other heads, including salt-weighting machines.	..	..	..	..	2,428 2 10	..	33 4 6	..	866 4 0	
13. Total (i.e., of items 5 to 12) ..	..	7,575 12 5	..	4,760 14 8	37,740 7 9	..	2,471 11 9	..	1,957 8 6	
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store.	..	..	..	..	0 4 5.3	..	..	..	..	
15. Number of maunds of salt sold ..	121,124	..	..	..	..	..	..	..	28,660 6 9	
16. Cost of the same ..	..	..	..	..	..	..	..	..	0 3 9.4	
17. Average period of storage of the same ..	..	25,000 13 9	61,854	14,771 0 8	56,116 2 8	26,850	5,324 1 3	147,849	32,701 1 1	
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent.	..	2,208 6 5	..	1,674 0 8	2,214 10 4	..	275 1 2	..	1,308 0 8	
19. Total cost of salt sold (items 15 + 18) ..	..	27,208 4 2	..	16,445 4	58,330 13 0	..	5,599 2 5	..	34,009 1 9	
20. Cost per maund of salt sold (item 19 ÷ item 15) ..	..	0 3 3.6	..	0 4 3.0	0 4 5.5	..	0 3 4.0	..	0 3 8.1	
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	
22. Wastage ascertained during the year ..	..	..	..	..	..	..	..	..	..	
23. Closing stock balance ..	26,390	74,718 8 8	9,950	10,678 4 6	23,924 14 11	4,329	1,493 7 0	5,348	16,092 1 10	
24. Proceeds of salt sold (i.e., quantity shown in item 15).	361,625	27,768 5 0	48,118	13,538 0 0	58,806 0 0	1,526	5,877 9 0	69,291	40,708 9 0	
25. Net profit or loss at the factory on all transactions during the year [i.e., (items 23 + 24) — (items 1 + 19 + 21)].	..	— 30,719 15 9	..	— 20,947 7 10	— 20,697 9 0	..	— 2,073 1 2	..	+ 1,657 7 1	

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, 1923-24—cont.

Items—cont.	Penuguduru.		Chinnaganjam.		Kanuparti.		Madras Depot.		Karambalam.	
	Quantity. (12)	Value. (13)	Quantity. (14)	Value. (15)	Quantity. (16)	Value. (17)	Quantity. (18)	Value. (19)	Quantity. (20)	Value. (21)
1. Opening stock balance	L. MDS. 50,134	RS. A. P. 10,161 7 5	L. MDS. 211,674	RS. A. P. 41,227 7 2	L. MDS. 7,032	RS. A. P. 2,340 5 5	L. MDS. 1,367,651	RS. A. P. 3,84,328 2 10	L. MDS. 79,208	RS. A. P. 1,830 0 9
2. (a) Quantity of salt manufactured .. .. .	.. .. .	.. .. .	335,250	.. .. .	.. .. .	.. .. .	1,682,464	.. .. .	89,216	.. .. .
(b) Gain by weight .. .. .	.. .. .	.. .. .	42	.. .. .	.. .. .	.. .. .	3,814	.. .. .	.. .. .	.. .. .
(c) Miscellaneous .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Total of (a), (b) and (c) .. .. .	.. .. .	.. .. .	335,306	.. .. .	.. .. .	.. .. .	1,686,277	.. .. .	89,216	.. .. .
3. Deduct wastage	2,962	.. .. .	19,898	.. .. .	1,296	.. .. .	137,862	.. .. .	6,602	.. .. .
4. Net quantity (i.e., item 2 — item 3) .. .. .	.. .. .	.. .. .	315,408	.. .. .	.. .. .	.. .. .	1,548,415	.. .. .	82,714	.. .. .
5. Land assessment .. .. .	.. .. .	240 6 0	.. .. .	314 4 9	.. .. .	142 6 8	.. .. .	3,428 9 4	.. .. .	198 10 7
6. Land and village cess .. .. .	.. .. .	18 12 6	.. .. .	24 8 10	.. .. .	11 2 6	.. .. .	374 7 3	.. .. .	.. .. .
7. Payment to manufacturers .. .. .	.. .. .	145 11 3	385,250	48,890 10 0	.. .. .	814 14 9	.. .. .	2,45,357 14 0	.. .. .	7,402 0 0
8. Works for salt manu- facture and storage. { Interest .. .. .	.. .. .	8 0 3 7	.. .. .	967 15 4	.. .. .	107 0 0	.. .. .	12,013 7 8	.. .. .	363 7 1
9. Roads and Railway sidings—Interest .. .. .	.. .. .	15 1 6	.. .. .	1,615 0 0	.. .. .	109 3 2	.. .. .	22,252 10 3	.. .. .	217 5 0
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year. .. .. .	.. .. .	1,275 14 10	.. .. .	666 15 4	.. .. .	918 14 9	.. .. .	605 0 6	.. .. .	3,544 10 0
10-a. Pensionary charges .. .. .	.. .. .	.. .. .	.. .. .	1,851 4 0	.. .. .	.. .. .	.. .. .	4,791 14 0	.. .. .	662 8 0
11. Conveying and storing salt .. .. .	.. .. .	55 13 9	.. .. .	2,757 10 7	.. .. .	.. .. .	.. .. .	1,36,754 3 1	.. .. .	941 7 0
12. Net miscellaneous expenditure on other heads, including salt-weighting machines. .. .. .	.. .. .	7 0 0	.. .. .	25 5 6	.. .. .	.. .. .	.. .. .	1,479 4 11	.. .. .	.. .. .
13. Total (i.e., of items 5 to 12) .. .. .	.. .. .	2,168 15 5	.. .. .	57,006 10 4	.. .. .	2,103 9 4	.. .. .	4,28,050 7 0	.. .. .	13,329 15 8
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store. .. .. .	.. .. .	.. .. .	.. .. .	0 2 10 7	.. .. .	.. .. .	.. .. .	0 4 4 8	.. .. .	0 4 0 5
15. Number of maunds of salt sold	4,098	.. .. .	207,834	.. .. .	2,000	.. .. .	1,192,615	.. .. .	46,660	.. .. .
16. Cost of the same	Y. M. D. 2 1 7	834 8 2	.. .. .	38,319 6 4	.. .. .	1,64 1 0	.. .. .	3,31,500 2 7	Y. M. D. 2 0 5	7,541 12 0
17. Average period of storage of the same item 16) at 4 per cent. .. .. .	.. .. .	70 3 2	.. .. .	1,532 12 5	.. .. .	32 1 9	.. .. .	17,348 8 0	.. .. .	607 8 6
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent. .. .. .	.. .. .	904 11 4	.. .. .	39,452 2 9	.. .. .	696 2 9	.. .. .	3,45,818 10 7	.. .. .	8,149 4 5
19. Total cost of salt sold (items 16 + 18) .. .. .	.. .. .	.. .. .	.. .. .	0 3 6 3	.. .. .	0 5 6 3	.. .. .	0 4 8 1	.. .. .	0 2 9 6
20. Cost per maund of salt sold (item 19 ÷ item 16). .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
21. Quantity of salt destroyed and cost of destruction .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
22. Wastage ascertained during the year	3,982	.. .. .	19,558	.. .. .	1,296	.. .. .	137,862	.. .. .	6,602	.. .. .
23. Closing stock balance	25,364	7,220 2 5	321,374	61,556 10 11	5,712	.. .. .	1,567,375	4,85,588 10 3	86,362	19,198 6 4
24. Proceeds of salt sold (i.e., quantity shown in item 16). .. .. .	.. .. .	714 10 6	.. .. .	45,836 5 0	.. .. .	329 2 8	.. .. .	4,09,571 12 11	.. .. .	6,675 13 3
25. Net profit or loss at the factory on all transactions during the year (i.e., items 23 + 24) — (items 1 + 19 + 21). .. .. .	.. .. .	— 3,121 5 10	.. .. .	+ 26,353 6 0	.. .. .	— 510 12 6	.. .. .	+ 1,42,383 9 9	.. .. .	+ 4,852 14 4

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, 1923-24—cont.

Items—cont.	Vedaraniyam.		Kattumavadi and Lakshmi pens.		Manakkudi.		Adirampattanam.	
	Quantity. (22)	Value. (23)	Quantity. (24)	Value. (25)	Quantity. (26)	Value. (27)	Quantity. (28)	Value. (29)
1. Opening stock balance	L. MDS. 31,540	RS. A. P. 5,972 7 11	L. MDS. 98,506	RS. A. P. 24,926 10 4	L. MDS. 71,606	RS. A. P. 16,596 2 11	L. MDS. 12,040	RS. A. P. 2,827 0 0
2. (a) Quantity of salt manufactured	85,376	.. .. .	75,708	.. .. .	41,576	.. .. .	.. .. .	.. .. .
(b) Gain by weight .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
(c) Miscellaneous .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
Total of (a), (b) and (c)	85,376	.. .. .	75,708	.. .. .	41,576	.. .. .	.. .. .	.. .. .
3. Deduct wastage	3,908	.. .. .	5,730	.. .. .	1,584	.. .. .	240	.. .. .
4. Net quantity (i.e., item 2 — item 3)	81,468	.. .. .	70,978	.. .. .	39,992	.. .. .	.. .. .	.. .. .
5. Land assessment .. .. .	.. .. .	18 13 0	.. .. .	118 15 0	.. .. .	83 3 0	.. .. .	.. .. .
6. Land and village cess .. .. .	.. .. .	1 2 9	.. .. .	7 6 11	.. .. .	7 12 10	.. .. .	.. .. .
7. Payment to manufacturers .. .. .	.. .. .	11,581 5 4	.. .. .	11,186 9 4	.. .. .	5,630 1 4	.. .. .	.. .. .
8. Works for salt manufacture { Interest .. .. .	.. .. .	148 2 2	.. .. .	390 11 9	.. .. .	346 9 11	.. .. .	.. .. .
9. Roads and Railway sidings—Interest .. .. .	.. .. .	629 9 4	.. .. .	319 3 1	.. .. .	142 5 0	.. .. .	.. .. .
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year. .. .. .	.. .. .	.. .. .	.. .. .	9,734 10 0	.. .. .	4,634 6 3	.. .. .	420 7 6
10-a. Pensionary charges .. .. .	.. .. .	144 6 0	.. .. .	1,022 8 0	.. .. .	627 8 0	.. .. .	.. .. .
11. Conveying and storing salt .. .. .	.. .. .	2,220 4 4	.. .. .	1,442 2 1	.. .. .	975 3 0	.. .. .	67 0 0
12. Net miscellaneous expenditure on other heads, including salt-weighting machines. .. .. .	.. .. .	102 0 11	.. .. .	3 8 0	.. .. .	.. .. .	.. .. .	.. .. .
13. Total (i.e., of items 5 to 12) .. .. .	.. .. .	14,835 11 10	.. .. .	24,308 3 6	.. .. .	12,447 1 4	.. .. .	437 7 6
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store. .. .. .	.. .. .	0 2 10 9	.. .. .	0 5 6 1	.. .. .	0 4 11 7	.. .. .	.. .. .
15. Number of maunds of salt sold	7,794	.. .. .	85,462	.. .. .	34,556	.. .. .	2,320	.. .. .
16. Cost of the same	Y. M. D. 1 2 3	1,402 10 6	.. .. .	22,022 5 4	.. .. .	8,104 1 2	.. .. .	441 0 8
17. Average period of storage of the same item 15). .. .. .	.. .. .	66 14 9	.. .. .	1,211 3 4	.. .. .	396 3 2	.. .. .	19 3 3
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent. .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
19. Total cost of salt sold (items 16 + 18) .. .. .	.. .. .	.. .. .	.. .. .	23,233 8 8	.. .. .	8,500 4 4	.. .. .	460 3 11
20. Cost per maund of salt sold (item 19 ÷ item 15) .. .. .	.. .. .	.. .. .	.. .. .	0 4 4 1	.. .. .	0 3 11 2	.. .. .	0 3 2 1
21. Quantity of salt destroyed and cost of destruction .. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .	.. .. .
22. Wastage ascertained during the year	3,908	.. .. .	5,730	.. .. .	1,584	.. .. .	240	.. .. .
23. Closing stock balance	76,490	14,409 9 7	84,262	29,008 15 2	74,872	20,549 9 3	5,412	1,028 13 6
24. Proceeds of salt sold (i.e., quantity shown in item 15). .. .. .	.. .. .	1,704 15 0	.. .. .	24,246 13 0	.. .. .	8,639 0 0	.. .. .	661 0 0
25. Net profit or loss at the factory on all transactions during the year (i.e., items 23 + 24) — (items 1 + 19 + 21). .. .. .	.. .. .	+ 8,673 7 5	.. .. .	+ 5,095 9 2	.. .. .	+ 4,092 2 0	.. .. .	— 1,597 6 5

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

APPENDIX K.

Statement of offences against the Salt laws in the Madras Presidency in the year 1923-24.

	Subdivision								Total.	
	Walair.	Cocanada.	Nellore.	Chingleput.	Bellary.	Arcoot.	Negapatam.	Tinnevely.	West Coast.	
Pending at the beginning of the year and reported during the year—										
Cases	52	6	82	12	..	..	99	47	26	324
Persons	66	11	81	9	..	..	79	43	18	296
<i>Disposal by officers of the Department.</i>										
Released by Department—										
I. Infirm persons, pregnant women and children—										
Cases	1	..	1	..	..	..	..	..	..	2
Persons	1	..	1	..	..	..	..	1	..	8
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time—										
Cases	..	1	8	..	..	..	..	..	..	9
Persons	..	1	8	..	..	..	..	..	..	9
III. On proof of ignorance or inadvertence—										
Cases	5	..	1	..	..	..	..	..	..	6
Persons	5	..	1	..	..	..	..	..	..	6
IV. For want of proof—										
Cases	..	..	4	1	..	..	..	8	..	13
Persons	2	..	6	1	..	..	..	11	..	19
Total released—										
Cases	6	1	14	1	..	..	..	8	..	30
Persons	8	1	16	1	..	..	..	12	..	37
Sent for trial—										
Cases	45	5	65	7	..	..	79	30	18	247
Persons	46	10	66	7	..	..	79	31	18	287
Total disposed of—										
Cases	49	6	79	8	..	..	79	38	18	277
Persons	54	11	81	8	..	..	79	43	18	294
Undetected cases and scrapings of salt-earth registered and written off—										
Cases	2	..	3	3	..	..	20	9	8	45
Total cases and persons dealt with including undetected cases and scrapings written off—										
Cases	51	6	82	11	..	..	99	47	26	322
Persons	54	11	81	8	..	..	79	43	18	294
Balance remaining for disposal at the end of the year—										
Cases	1	..	..	1	..	..	..	..	..	2
Persons	1	..	..	1	..	..	..	..	..	2
<i>Disposal by the Magistracy.</i>										
Pending trial on 1st April 1923 and since sent up for trial up to 31st March 1924—										
Cases	46	5	65	8	..	..	79	30	18	250
Persons	48	10	66	8	..	..	79	31	18	260
Convicted—										
Cases	42	4	62	8	..	..	79	30	18	243
Persons	42	8	63	8	..	..	79	31	18	249
Acquitted—										
Cases	1	..	3	..	..	..	..	..	..	4
Persons	2	..	3	..	..	..	..	..	..	5
Balance remaining undisposed of on the 31st March 1924—										
Cases	2	1	..	..	..	..	..	..	..	3
Persons	4	2	..	..	..	..	..	..	..	6

APPENDIX L.

Statement showing the operations of the fish-curing yards of the Madras Presidency for the year 1923-24.

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 round weight of fish.	EXPENDITURE.					Total.
							Buildings.		Establishment.	Contingencies.	Total.	
							New works.	Repairs.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Waltair	1923-24	70,123	1,08,114	17,199	10,743	8.95	..	1,678	9,709	2,645	14,033	
	1922-23	54,468	1,10,666	11,874	7,421	8.83	..	1,215	10,334	2,172	13,722	
	1923-24	3,490	72,414	10,779	6,736	12.25	..	48	1,176	2,698	3,923	
	1922-23	8,025	45,956	6,835	4,271	12.25	..	410	1,174	1,789	3,373	
	1923-24	6,863	45,239	6,637	4,148	12.07	..	203	2,152	1,063	3,478	
Nellore	1923-24	6,841	44,478	6,473	2,674	11.74	..	199	2,155	978	3,333	
	1922-23	6,481	33,571	4,674	4,045	11.99	..	141	2,002	277	2,420	
	1923-24	9,780	31,386	5,650	3,656	11.46	..	324	3,001	804	4,095	
	1922-23	8,713	40,786	4,833	4,833	16.36	..	280	2,990	908	4,179	
	1923-24	10,736	77,913	15,338	9,580	15.67	..	201	3,080	6,596	10,257	
Tinnevely	1923-24	9,055	79,432	15,459	9,661	16.01	35 15	349	3,112	3,289	6,786	
	1922-23	146,068	1,395,069	217,186	1,35,737	12.81	2,869	5,865	48,481	20,636	78,862	
	1923-24	185,191	1,177,300	179,980	1,12,655	12.68	7,701	5,225	46,798	16,901	76,926	
	1922-23	256,510	1,824,553	278,463	1,74,663	12.80	2,869	8,477	70,563	31,789	1,13,899	
	1923-24	223,231	1,517,388	230,826	1,44,460	12.53	7,737	8,303	68,564	26,372	1,10,879	
Total, Madras Presidency												1,10,879

Statement showing the quantities of fish brought for curing in the yards of the East and West Coasts during the five years ending 1923-24.

Year.	East Coast.		West Coast.		Total.
	TONS.	TONS.	TONS.	TONS.	
1919-20	11,238	48,170	59,408	59,408	
1920-21	9,876	57,184	67,060	67,060	
1921-22	11,961	48,983	60,944	60,944	
1922-23	12,492	43,248	55,740	55,740	
1923-24	15,777	51,247	67,024	67,024	

Statement showing the quantities of fish brought for curing in the yards of the East and West Coasts during the five years ending 1923-24.

Year.	East Coast.	West Coast.	Total.
1919-20	TONS.	TONS.	TONS.
1920-21	11,238	48,170	59,408
1921-22	9,878	57,184	67,060
1922-23	11,961	48,983	60,944
1923-24	12,492	43,248	55,740
	16,777	51,257	67,034

Government of Madras

FINANCE (C.S.) DEPARTMENT

G.O. No. 317, 16th October 1924

Salt—Administration Report—1923-24—Recorded.

READ—the following paper :—

Letter from C. H. MASTERMAN, Esq., I.C.S., Collector of Salt Revenue, to the Secretary to Government, Finance (C.S.) Department, dated Madras, the 29th August 1923, No B. 1295-Salt.

[Salt Administration Report—1923-24.]

I have the honour to submit herewith my report on the administration of the Salt Revenue in the Madras Presidency for the year 1923-24.

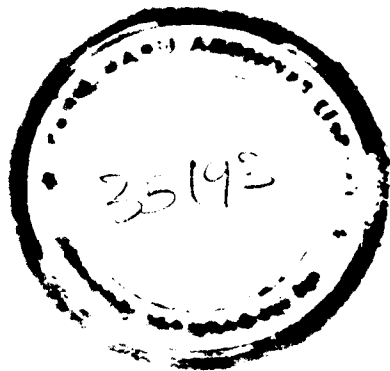
Order—No. 317, Finance (C.S.), dated 16th October 1924.

Recorded.

(By order of the Governor in Council)

J. B. BROWN,
Deputy Secretary to Government.

Editors' Table.



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15 sheets