ADMINISTRATION REPORT
OF THE
SALT DEPARTMENT
MADRAS PRESIDENCY
FOR 1924-1925

ADMINISTRATION REPORT

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FOR

1924-1925

CHAPTER I.—ADMINISTRATION.

The formation of a separate Salt Department dates from the beginning of the year under report. The Salt and Abkâri Departments had since 1884–85 been administered by a joint staff. Under the reformed constitution introduced in 1920 'Salt' became a Central subject and 'Excise' a Provincial—Transferred subject. The administration of the two departments by a joint staff was therefore open to objection and a separate Salt Department for the administration of the Salt Revenue was accordingly formed from 1st April 1924. The department was placed in charge of an officer of the Indian Civil Service with the designation of Collector of Salt Revenue, subordinate to the Local Government but independent of the Board of Revenue, Madras, who was vested with the powers of Commissioner under section 4 (*a*) of the Madras Salt Act. For the purposes of administration the Presidency was from 1st April 1924 divided into two Assistant Commissioners' divisions with headquarters at Negapatam and Cocanada, and 13 circles, including the Preventive Circle with headquarters at Coimbatore, were formed, each in charge of an Inspector. With the exception of the Preventive Circle and the Madras Depot, each circle contained from four to nine factories. A third Assistant Commissioner was appointed as Secretary to the Collector of Salt Revenue. With the exception of the transfer of the Kattumavadi factory from the Vattanam Circle to the Adirampatnam Circle, the constitution of the circles has remained unchanged during the year and the charge allotted to each Inspector has been found to be as nearly equal as with due regard to territorial necessities it is possible to make them. It was soon found however that the territorial jurisdictions of the two Assistant Commissioners were too large for effective supervision. The most important circle in the Southern Division, Tuticorin, is in the extreme south of the Assistant Commissioner's jurisdiction and the most important circle in the Northern Division, Naupada, is in the extreme north of the other Assistant Commissioner's jurisdiction. Consequently the central part of the east coast of the Presidency, that is, the northern part of the Southern Division and the southern part of the Northern Division, tended to be neglected. From 1st March 1925, therefore, a third division, designated the Central Division, was formed with headquarters at Madras and was placed under the control of the Secretary to the Collector. In addition to this formation of a third division, the chief administrative changes made during the year were—

(1) The closure of four factories—Kadaikadu, Veppalodai, Muthuraghunathapatnam and Karasa was sanctioned. The first three were small factories for which the expense of the guarding establishment was not commensurate with the output. Karasa had to be closed as the land was required for the Vizagapatam harbour.

(2) The limits of the Adirampatnam and Vattanam Circles were revised on the transfer of Kattumavadi factory to the Adirampatnam Circle.

(3) Orders were received for the closure of all saltpetre factories and refineries on the expiry of the current licences.

(4) The rules regarding the tests to be passed by officers of the Salt Department were revised.

(5) Assistant Inspectors were brought on to a time scale of pay, Rs. 150—5—200—10—250 with an efficiency bar at Rs. 200, and officiating Assistant Inspectors were permitted to draw the minimum pay of the cadre.

2. *Personnel.*—Mr. A. Y. G. Campbell, C.I.E., C.B.E., V.D., I.C.S., was in charge of the department up to 12th of April 1924 from which date Mr. C. H. Masterman, I.C.S., was appointed as Collector of Salt Revenue and has continued till the end of

the year. Mr. C. S. Rolland was in charge of the Northern and Mr. E. W. Truter of the Southern Divisions throughout the year. Mr. L. K. Pearn held the office of Secretary to the Collector of Salt Revenue till 28th February 1925 and carried out the joint duties of Secretary and Assistant Commissioner, Central Division, for the remainder of the year

CHAPTER II.—ESTABLISHMENT.

3. The establishment sanctioned when the department was formed at the beginning of the year has on the whole been found sufficient. After a year's working it has been found that the establishment in some places was too large and in others too small and changes within the total sanctioned strength have been made during the year but the only actual changes in the total sanctioned strength effected during the year were the extension of the period of employment of the temporary Assistant Inspector at the Manambadi Factory from nine to twelve months and the surrender of one temporary sub-inspector, nine permanent and six temporary peons on account of the closure of the Kadaikadu factory. Appendix A shows the strength of the establishment at the end of the year as compared with that at the beginning of the year. As far as possible each Assistant Inspector has been given independent charge of a separate factory. This principle has involved the division of large factories, such as Tuticorin, into separate units each in charge of an Assistant Inspector. The net result of this method of administration of factories together with the closure of some factories will be the surrender from next year of a small part of the establishment originally sanctioned.

4. *Punishments.*—The total number of punishments imposed on officers of the department was 776. Figures for previous years related to the establishment of the combined department so that no useful comparison can be made. The percentage of punishments to total strength during the year was 19·95 as compared with 18·27 in the combined department last year. The majority of punishments related to fines or stoppages of pay imposed on menials for absence without leave or for sleeping on guard duty.

5. *Resignations.*—One clerk and 29 peons resigned their appointments, the reasons advanced in most of the cases being inadequacy of prospects in the department.

CHAPTER III.—MANUFACTURE.

6. During the seasons of 1917 and 1918 every endeavour was made to increase the output of Madras salt in order not only to make good the shortage within the Presidency but also to supply other Provinces. Owing to conditions connected with the War there was at this time a prospect of securing a new market for Madras salt in Bengal. The cessation of hostilities, however, the consequent revival of foreign imports into Bengal and the record manufacture of Madras salt in 1918 changed the situation. Large stocks had been accumulated for which in normal peace conditions no market could be found. The difficulties in the way of the disposal of these surplus stocks caused great disappointment among the licensees and naturally reacted on their manufacturing activities in the succeeding years. Nor was it the policy of the department to stimulate their activities. Overproduction was deliberately discouraged and operations were confined to making sufficient salt to supply the normal markets and to ensure a reasonable reserve to meet the possibility of a bad succeeding season. The reason which induced the department to adopt this policy was that manufacture over the normal market requirements must be uneconomical since, in the first place, duty is realised on the quantity sold and not on the quantity manufactured, whereas it is the quantity manufactured which has to be guarded at Government expense, and, in the second place, an outturn over the required quantity leads to an accumulation of old stocks which in course of time become unsaleable and have to be destroyed at a loss. The policy of the department in checking overproduction was pursued during the year under report by limiting the dittam in the case of monopoly factories, by reducing the demand on modified excise factories and by allowing the modified excise and excise licensees to regulate their production for themselves, assuming generally that they would adjust their manufacture to the market demand.

7. It was expected that in pursuance of this policy the stocks would at the end of the year have once more reached normal proportions. Owing however to the untimely rains, the limited total production expected—121 lakhs of maunds—was not reached. Actually the quantity manufactured during the year under report was $110\frac{1}{2}$ lakhs of maunds or $10\frac{1}{2}$ lakhs of maunds less than the estimate. Of this quantity nearly 20 lakhs of maunds belonged to Government and the remainder to the licensees. The stock on hand at the beginning of the year was $100\frac{1}{2}$ lakhs of maunds and the quantity imported during the year, mainly from Bombay, was 22 lakhs of maunds. The total stock available for consumption was therefore 233 lakhs of maunds. The issues during 1924–25 were considerably greater than in 1923–24, in which year the increased duty had some effect on sales, being about 147 lakhs of maunds as against 128 lakhs of maunds in 1923–24. The stock at the end of the year under report should therefore amount to 86 lakhs of maunds. The ascertained wastage is $7\frac{1}{2}$ lakhs of maunds so that the actual stock is $78\frac{1}{2}$ lakhs of maunds as against a stock of $100\frac{1}{2}$ lakhs of maunds at the end of 1923–24. The total quantity in stock at the end of the manufacturing season of 1924, that is, on 31st October 1924, was $132\frac{1}{2}$ lakhs of maunds. This figure is below the normal. At the beginning of the current manufacturing season, therefore, only the first part of which is covered by this report, the licensees were served with notices under conditions of their licences to work their pans to the fullest extent. It is recognized that this procedure may be necessary in order to ensure a sufficiently large reserve stock to meet the eventuality of a succeeding season unfavourable for salt manufacture, since it is not to the interests of the excise licensees themselves to manufacture more salt than can normally be sold within the year or to provide against a scarcity of salt when prices will naturally rise.

8. Mention was made in last year's report of the closure of four small factories, as their existence was uneconomical and financially unsound from the point of view both of Government and of the salt manufacturers. For the same reasons the closure of Kadaikadu, Veppalodai and Muthuraghunathapatnam was considered desirable and orders for the closure of these three factories were received during the year. The Karasa factory, which is a much larger one will also have to be closed very shortly as the land is required for works in connection with the Vizagapatam harbour. The deficiency of output consequent on the closure of these eight factories will be about 10 lakhs of maunds. The closing of these factories was never intended to be a measure for the prevention of overproduction. It was intended, and still is intended, to make good the loss of salt from these factories by extended and more concentrated manufacture in larger factories in the same localities. It is clearly important that the local markets should receive adequate supplies and that for this reason the centres of production should not be unduly reduced in number, but within limits it is recognized that salt can be made more economically from the point of view both of Government and of the manufacturers if manufacture is carried on in comparatively large concentrated areas rather than in small scattered areas. Owing to early rains the season for salt manufacture is shorter in the north of the Presidency than in the south. Consequently the yield per acre is less in the northern factories than in the southern. While in the south the average yield per acre is 1,250 maunds, it is only 750 maunds in the north. The loss of output by the closure of factories in the south can be easily made good by cultivating the existing areas more fully. In the north, however, where most of the factories ordered to be closed are situated, it will be necessary to increase the cultivable area of existing factories and this question is now receiving attention.

9. The existence of monopoly factories side by side with excise factories is a question on which there has always been much controversy. There are advocates for the extension of either system at the expense of the other. The object of a monopoly is to ensure that salt reaches the consumer at a reasonably low and steady figure. To achieve this object fully, Government would have to make itself responsible not only for the manufacture and wholesale disposal of the salt but also for retail sales; otherwise there would be no guarantee against the profiteering of middlemen at the expense of the consumer. A very large Government staff would be necessary to control not only manufacture but also the whole process of distribution from the factory to the consumer. Apart from the practical difficulty of interfering with many important vested interests, it is doubtful whether Government could with so large and expensive a staff ensure a low retail price and at the same time realise any considerable revenue. It is clear too that the necessity for large Government stocks to control prices has been lessened by the opening of large extensions in recent years owned by competing licensees. On the other hand, with a complete

excise system there must always be the danger of the formation of a ring who will control prices and profiteer at the expense of the consumer. Experience has shown that the most practical method of controlling the retail price—and so long as Government impose a large duty on salt they cannot divest themselves of the responsibility of seeing that the consumer does not have to pay an unduly high price for his salt—is a sort of 'half way house' where Government have stocks of salt which can be put on the market if the prices of excise salt show a tendency to rise. This system, however, which is the existing one of keeping Government factories working by the side of excise factories has the defect of resulting in normal years, when the excise prices are not high, in the accumulation of old stocks which eventually have to be sold at a loss or destroyed as unsaleable. In order to remedy this defect, therefore, the system mentioned in last year's report, by which Government hold a lien on a fixed percentage of a licensee's salt for one year instead of buying it outright has been adopted in the case of certain new assignments made during the year under report and it is hoped gradually to extend it further.

10. With a view to prevent the accumulation of large Government stocks the monopoly blocks in the Ganjām, Surla, Karasa, Penuguduru and Kanuparti factories as in the previous year were not worked and the right of Government to demand salt from modified excise licensees was exercised only to a very limited extent, the quantity purchased being 122,000 maunds against 383,000 maunds in 1923. The sanction of Government was obtained to work under the modified excise system nearly 300 acres of waste and resumed pans in the Ganjām monopoly factory and the whole of the monopoly block of the Kanuparti factory, where no manufacture had taken place for the last three seasons.

11. The popularity of the bag storage system is increasing, 25 (20) lakhs of maunds or 22 per cent of the total sales having been disposed of by this method during the year. By this system the salt undergoes less crushing and handling, the expense incidental to storage is eliminated and the licensees find a ready sale for their first produce.

12. The wholesale prices of excise salt decreased on the average from 3 annas 9 pies in 1923-24 to 3 annas 5 pies in 1924-25. The retail prices at the headquarter stations varied on the average from 1 anna 2 pies to 2 annas 9 pies a Madras measure of 120 tolas. The prices in 1923-24 were high and ranged from 1 anna 10 pies to 3 annas 2 pies. The decrease during the year under report was due to the reduction in the rate of duty.

CHAPTER IV.—DISTRIBUTION AND CONSUMPTION.

13. Generally speaking, the produce of the Madras salt factories is consumed throughout the entire area of the east coast districts and in the whole of the inland districts of Madura and Trichinopoly. In the other districts of the Presidency Bombay salt is consumed in varying proportions. The consumption of Bombay salt in the North Arcot, Cuddapah, Chittoor and Salem Districts, is very limited while in the Kurnool, Coimbatore and the Nilgiris it amounts to about a third of the total. The bulk of the demand in the Bellary and Anantapur Districts is met by Bombay, which also supplies almost the whole of the Malabar District and holds a practical monopoly of supply in the South Kanara District. Nearly a fourth of the total quantity produced in the Madras factories is sent outside the Presidency.

The total quantity of salt issued from the salt factories for ordinary consumption during the year under report was 12,430,985 (10,971,353) maunds. Of this quantity 65,352 (63,844) maunds were issued to the French Government, 399,846 (418,008) maunds to the Travancore Darbar, 345,990 (279,462) maunds to the Fisheries Department, including the stock handed over on 1st April 1924 when the Fish-Curing Yards were transferred to the Fisheries Department, and 60,000 maunds were exported by sea—50,000 maunds consigned to Colombo, and 10,000 maunds to Calcutta. The balance of 11,559,797 (10,189,419) maunds was distributed by rail or 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 1,877,985 (1,419,853) maunds imported by sea mainly from Bombay into the west coast districts and 321,693 (276,498) maunds imported from Bombay and Goa by rail. From the same sources 719,391 (570,207) maunds were imported by rail into Mysore. The increase

of imports from Bombay signifies an increase of quantity sent to the markets usually supplied by Bombay and not an extension of markets.

14. Since 1918-19 Madras salt has found its way into Bengal in considerable quantities only when for some reason or other shipping from the West has not been regular. Thus, in 1921-22, when shipping was curtailed owing to the coal strike in England, six lakhs of maunds of Madras salt were exported to Calcutta. In the next year only four lakhs of maunds were sent and in 1923-24 there were no exports at all. During the year under report, a quantity of 10,000 maunds only was consigned to Calcutta by Messrs. Hajee Habib Hajee Peer Muhammad Sait & Sons, who have a branch at Tuticorin. It has been ascertained from the merchant that the freight per maund of salt was As 6, that the salt did not find a ready market at Calcutta and that consequently it took about five months to clear the stock. No profit is reported to have been realized by the merchant in the transaction. It was considered that the export rules were unnecessarily rigid in some respects and that their revision might encourage the export of Madras salt to Bengal. The rules were accordingly revised last year. Under the revised rules salt may be transported in sailing vessels and the limit of wastage was enhanced to 5 per cent of the quantity shipped. There is no indication that these modifications have been sufficient to encourage export to Calcutta and it is clear that the main obstacle to the export of Madras salt to Bengal is the cost of freight both by land and sea as compared with the cost of freight to Calcutta from the West, which is very low, as salt is largely imported at ballast rates.

15. 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 increased from 13,088, 96,372, 765,981 and 239,996 maunds in 1923-24 to 38,426, 199,565, 978,893 and 269,866 maunds during the year under report. These increases are chiefly due to the fact that the figures of 1923-24 are abnormally low owing to accumulation of stocks by merchants by reason of large speculative removals in the latter part of 1922-23 in anticipation of an increase of duty and owing to the high rate of duty in 1923-24. They do, however, also indicate a positive tendency of larger exports of Madras salt to Central India.

16. The consumption per head of population has been calculated by dividing the total quantities of salt shown as consigned from Madras and Bombay factories to the several districts of the Presidency including the Indian States within its borders and to Mysore and Coorg, by the population of these places. The average consumption per head on this basis of calculation works out to 21·84 lb. as against 18·11 lb. in 1923-24 and 21·19 lb. in 1922-23. These figures necessarily lack accuracy, as all the salt that leaves the factories in one year is not consumed in that year and as merchants, who give the destination to which they propose to send their salt when they apply for it from the factories, often change it subsequently in the course of trade. It is for the latter reason chiefly that the districtwar figures show large variations and cannot be accepted as a true index of district consumption. The figure of consumption per head of population is noticeably higher than in other Provinces. Until, however, it is known how the figure is calculated in other Provinces, comparisons are useless. A uniform method of calculation throughout India would probably go some way to reconcile the differences and would certainly be a valuable index of the relative amount of salt which passes into consumption without paying duty in different provinces with different systems of Salt Revenue administration.

CHAPTER V.—REVENUE AND EXPENDITURE.

17. The total salt revenue was Rs. 194·97 (214·17) lakhs. The figures for the preceding year were high owing to the prevalence of the enhanced duty of Rupees 2-8-0 a maund till the 29th of February 1924. The refunds during the year under report amounted to Rs. 5,06,397 (53,648). The refund of differential duty collected on salt sold during March 1924 resulted in a large increase under this head.

18. Of the total receipts, Rs. 17·05 lakhs represented the duty and cost price realized in cash, Rs. 175·30 lakhs, the duty on salt sold on credit and the balance of Rs. 2·62 lakhs customs duty, cess and fines. The percentage of issues of salt under the credit system was 93·3 (90·5).

19. *Charges.*—The total charges amounted to Rs. 17·39 lakhs of which Rs. 10·54 lakhs were the recurring charges for establishments, supplies, services and contingencies of the department, and Rs. 6·85 lakhs, charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works.

20. Prior to the separation of the Salt Department from the combined Salt and Abkāri Department the recurring charges on account of establishments, allowances and contingencies, including amounts spent on works for revenue and general purposes, were apportioned between 'Excise' and 'Salt' in the ratio of 2 : 1. On this basis the salt share was Rs. 13·79 lakhs in 1922–23 and Rs. 13·31 lakhs in 1923–24. Deducting the amount debited to salt for 'Revenue and General works' the net amount debitable to 'Salt' works out to Rs. 12·82 and Rs. 12·67 lakhs in the two years against an expenditure of only Rs. 10·54 lakhs during the year under report.

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

21. Appendix K shows the number of salt cases reported and the action taken on them. There was a fall of about 55 per cent in the number of cases reported. The decrease occurs chiefly in the Naupada, Chinnaganjam, Krishnapatnam, Tuticorin and the Salt Preventive Circles and is mainly due to the reduction in the rate of duty from Rs. 2–8–0 to Re. 1–4–0 a maund. Early and frequent rains in the northern districts in 1924 also rendered the occurrence of salt crime in those parts less likely. Instructions have been issued for the early formation of the parties this year and all officers have been impressed with the necessity for vigilance in the matter of the prevention and detection of crime.

22. The total number of offences reported (inclusive of undetected cases and undetected scrapings) was 145 (324). The offenders were traced in 133 cases of which 96 cases were sent up for trial. Three cases were pending with the magistracy at the beginning of the year. Convictions were obtained during the year in 85 cases. Of the cases traced, 114 cases related to possession of illicit salt or salt earth or to the manufacture of salt by illicit means, and the rest to minor offences. The quantity of contraband salt and salt earth involved was estimated at 531 (235) maunds. The increase was mainly due to four cases of removal of spontaneous swamp salt amounting to 510 maunds reported in the Vattanam circle. The average duration of enquiry into cases by Inspectors and Assistant Inspectors was 6·32 (6·16) days.

CHAPTER VII.—MISCELLANEOUS.

23. *Saltpetre.*—The number of factories for the manufacture of crude saltpetre was 301 (369) and the number of refineries 14 (31). The quantity of refined saltpetre produced was 3,056 (3,756) maunds. In their order No. 25, Finance (C.S.), dated 13th February 1925, the Government sanctioned the closure of these factories and refineries with effect from 1st October 1925.

24. *Amenities.*—The elementary schools started in certain salt factories for the primary education of the children of the factory staff are reported to have worked satisfactorily. Tennis courts, badminton clubs and reading-rooms continue to exist in many of the factories. A hockey team has been formed at Tuticorin.

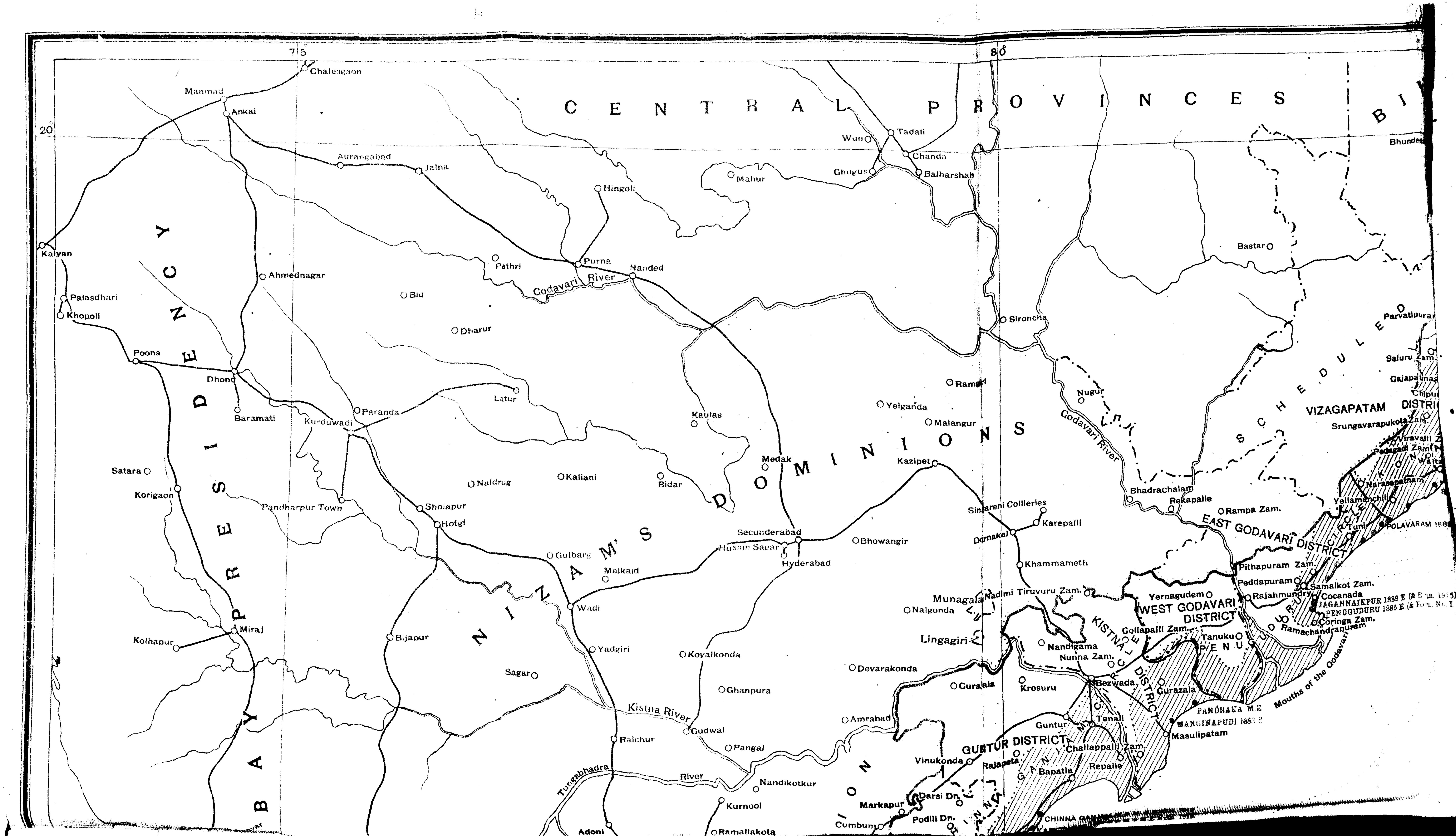
25. *General.*—The formation of a separate Salt Department has undoubtedly increased the responsibilities of officers of the higher grades. Assistant Commissioners are now doing the work and shouldering the responsibilities formerly borne, so far as salt was concerned, by Deputy Commissioners. Inspectors have taken the place of Assistant Commissioners and Assistant Inspectors are now in independent charge of factories, a position normally held before by Inspectors. With very few exceptions all officers have proved themselves capable of assuming with credit these increased responsibilities and the Collector has much pleasure in placing on record his appreciation of the good work done by all officers in the difficult task of making the transition from the old form of administration to the new and in the smooth working of the new in the first year of its being.

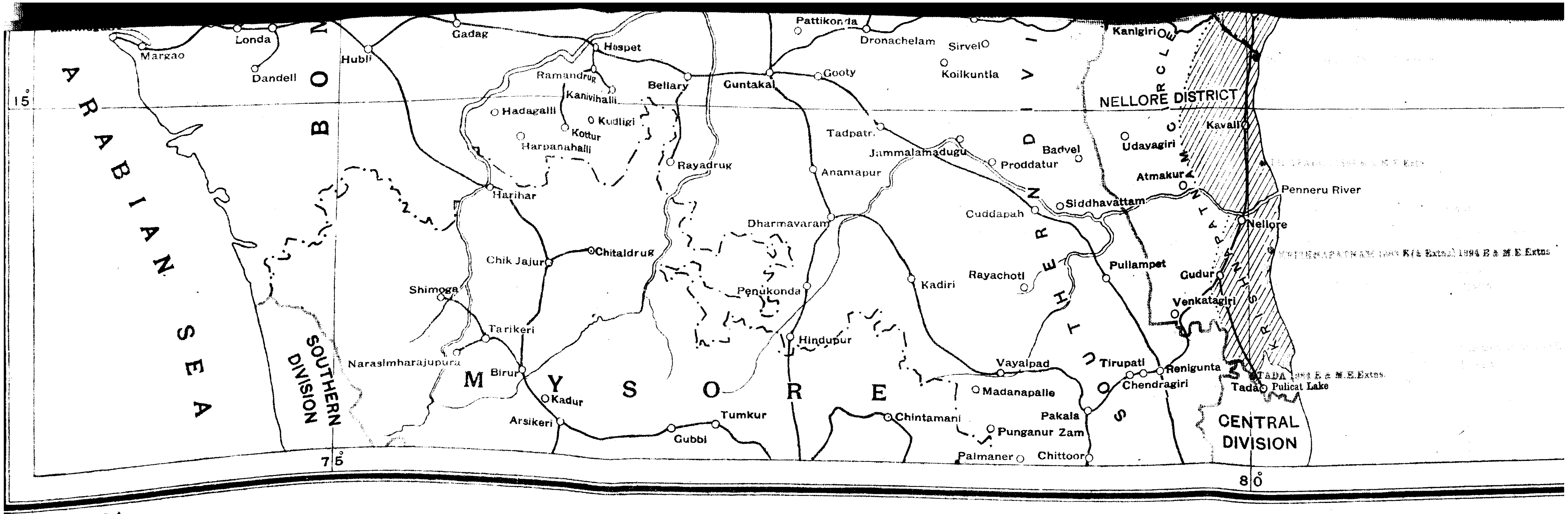
OFFICE OF THE COLLECTOR OF
SALT REVENUE, MADRAS,
28th August 1925.

C. H. MASTERMAN,
Collector of Salt Revenue.

(True copy)

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


75
80
20
CENTRAL PROVINCES
BOMBAY PRESIDENCY
NIZAM'S DOMINIONS
SCHEDULED
VIZAGAPATAM DISTRICT
EAST GODAVARI DISTRICT
WEST GODAVARI DISTRICT
KISTNA DISTRICT
GUNTUR DISTRICT
Godavari River
Kistna River
Tungabhadra
River
Mouths of the Godavari
Chalesgaon
Manmad
Ankai
Aurangabad
Jalna
Hingoli
Kalyan
Palasdhari
Khopoli
Ahmednagar
Bid
Pathri
Purna
Nanded
Dharur
Poona
Dhond
Baramati
Kurduwadi
Paranda
Latur
Satara
Korigaon
Pandharpur Town
Naldrug
Kaliani
Bidar
Kaulas
Medak
Shoiapur
Hotgi
Gulbarg
Maikaid
Wadi
Secunderabad
Husain Sagar
Hyderabad
Miraj
Kolhapur
Bijapur
Yadgiri
Sagar
Koyalkonda
Ghanpura
Devarakonda
Raichur
Gudwal
Pangal
Amrabad
Nandikotkur
Kurnool
Ramallakota
Adoni
Wun
Tadali
Chanda
Ghugus
Balharshah
Mahur
Sironcha
Ramgiri
Yelganda
Malangur
Kazipet
Singareni Collieries
Karepalli
Dornakal
Khammameth
Bhowangir
Munagala
Nadimi Tiruvuru Zam.
Nalgonda
Lingagiri
Nugur
Bhadrachalam
Rekapalle
Rampa Zam.
Bastar
Bhundesi
Parvatipuram
Saluru Zam.
Gajapatinagaram
Srungavarapukota Zam.
Viravalli
Pedagadi Zam.
Narasapatnam
Yellamanchili
Tuni
POLAVARAM 1886
Pithapuram Zam.
Peddapuram
Samalkot Zam.
Rajahmundry
Cocanada
JAGANNAIKPUR 1889 E
PENDGUDURU 1885 E
Coringa Zam.
Ramachandrapuram
Yernagudem
Gollapalli Zam.
Tanuku
Nandigama
Nunna Zam.
Bezwada
Gurazala
Krosuru
Guntur
Tenali
PANDRAKA M.E.
MANGINAPUDI 1881 E
Masulipatam
Challappalli Zam.
Repalle
Bapatla
Vinukonda
Rajapeta
Markapur
Darsi Dn.
Podili Dn.
Cumbum
CHINNA GANJAM



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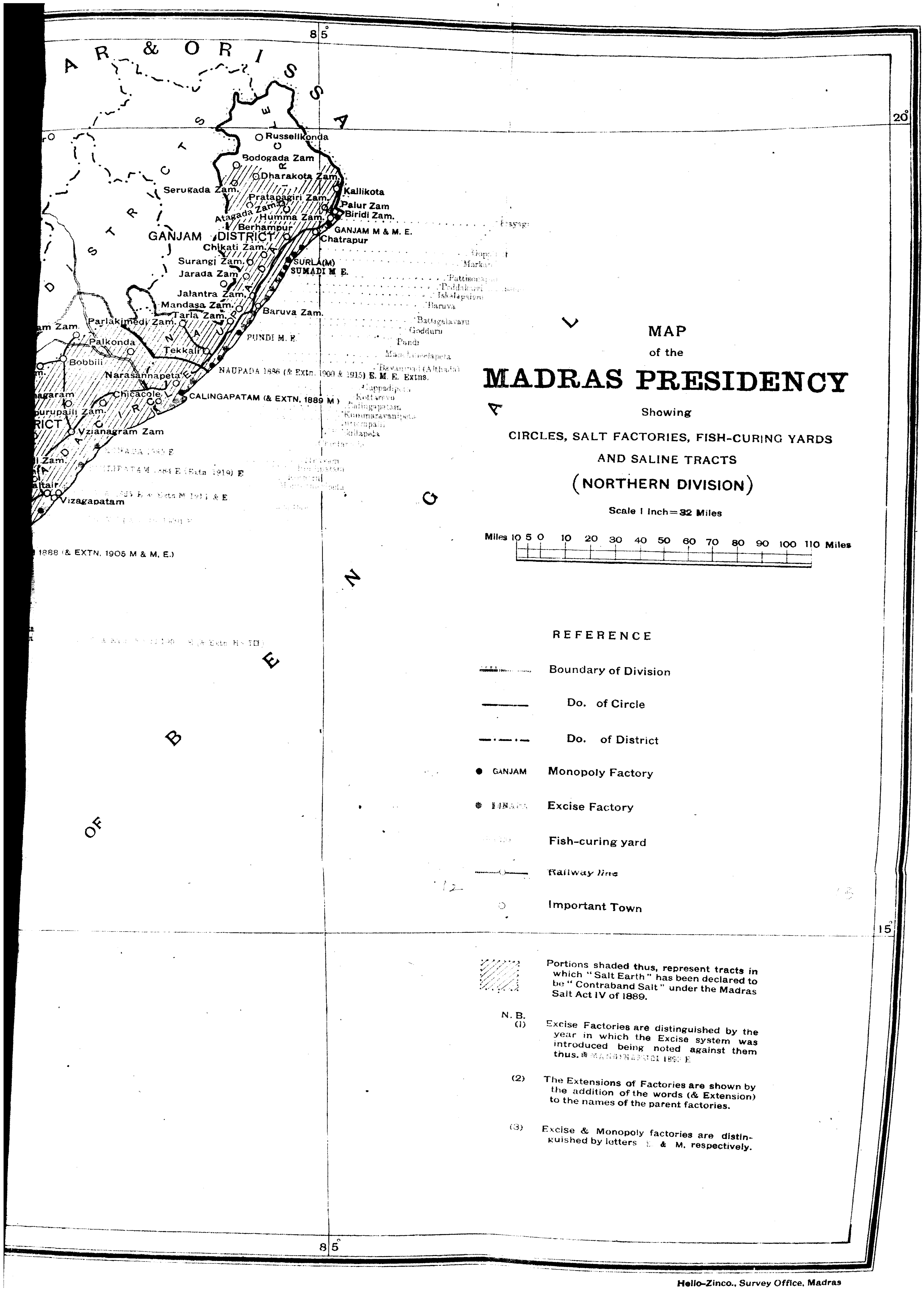


Helio-Zinco., Survey Office, Madras
1925.

MAP

of the

MADRAS PRESIDENCY

Showing

CIRCLES, SALT FACTORIES, FISH-CURING YARDS AND SALINE TRACTS

(CENTRAL DIVISION)

Scale 1 Inch = 32 Miles

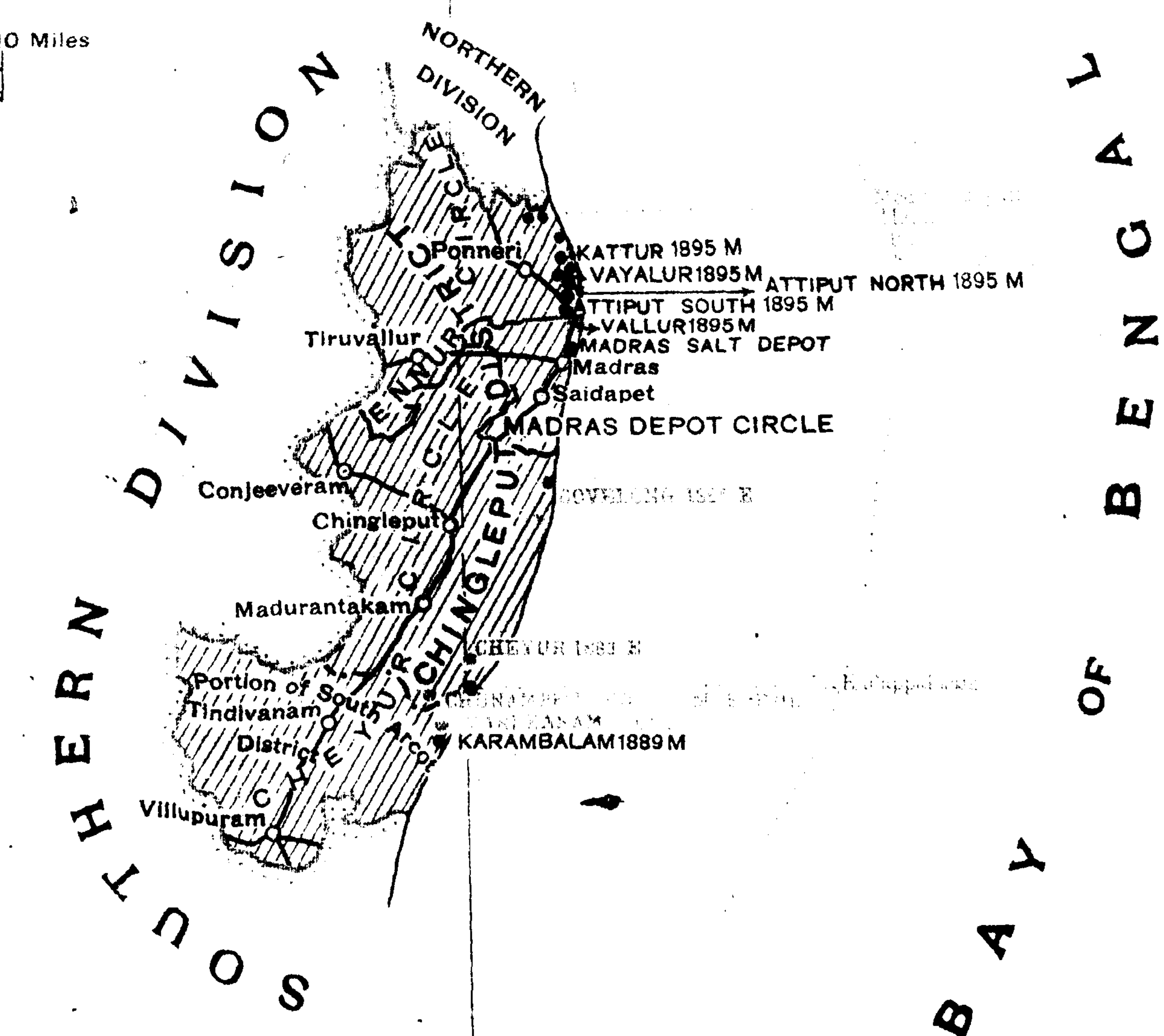
Miles 10 5 0 10 20 30 40 50 60 70 80 90 100 110 Miles

N. B.

(1) Excise Factories are distinguished by the year in which the Excise system was introduced being noted against them thus, ● COVELONG 1885 E

(2) The Extensions of Factories are shown by the addition of the words (& Extension) to the names of the parent factories.

(3) Excise & Monopoly factories are distinguished by letters E & M. respectively.



REFERENCE

Boundary of Division

Do of Circle

Do of District

● VALLUR Monopoly Factory

Excise Factory

Fish-curing yard

Railway line

○ Important Town

Portions shaded thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the Madras Salt Act IV of 1889.

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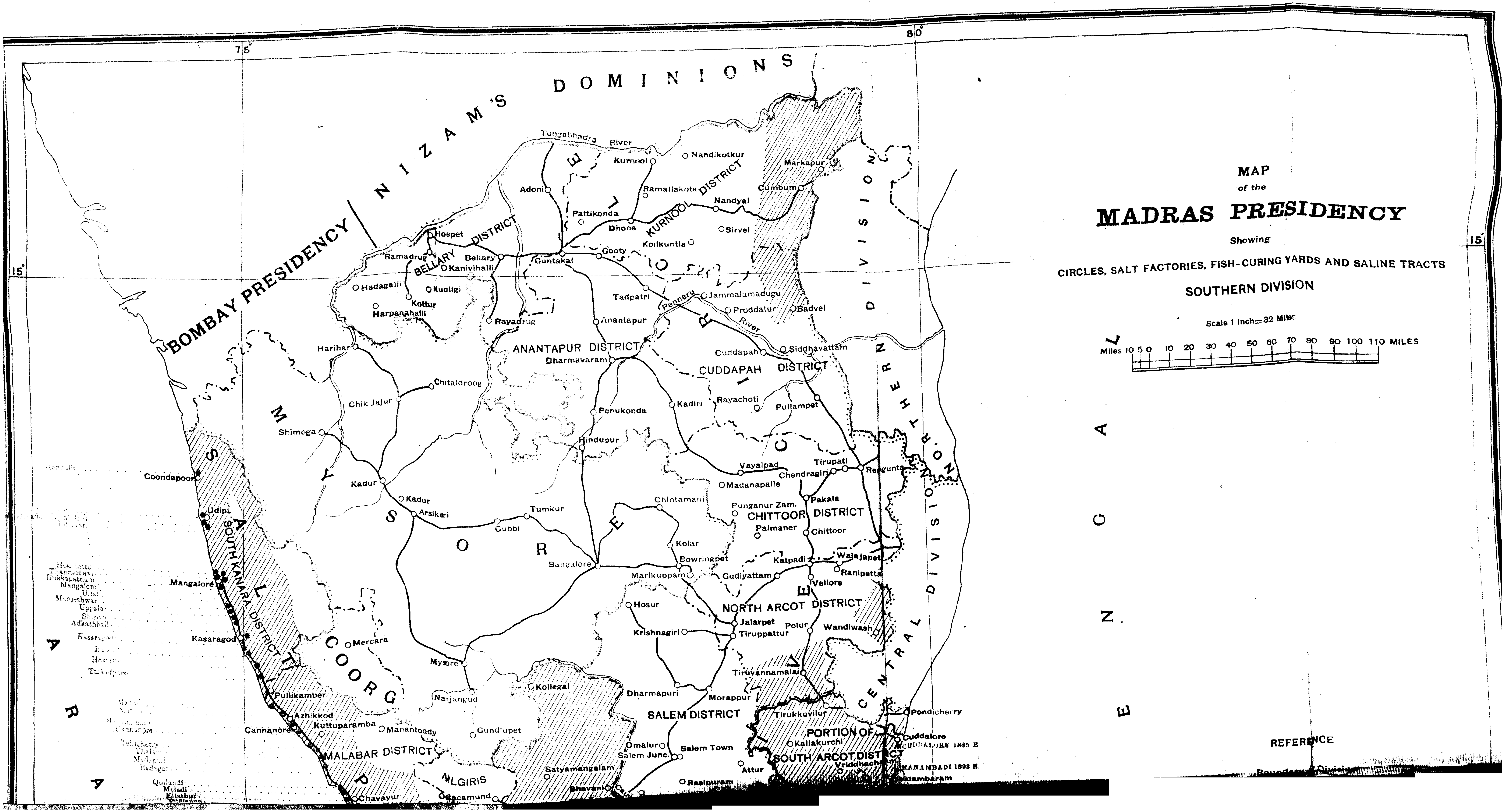
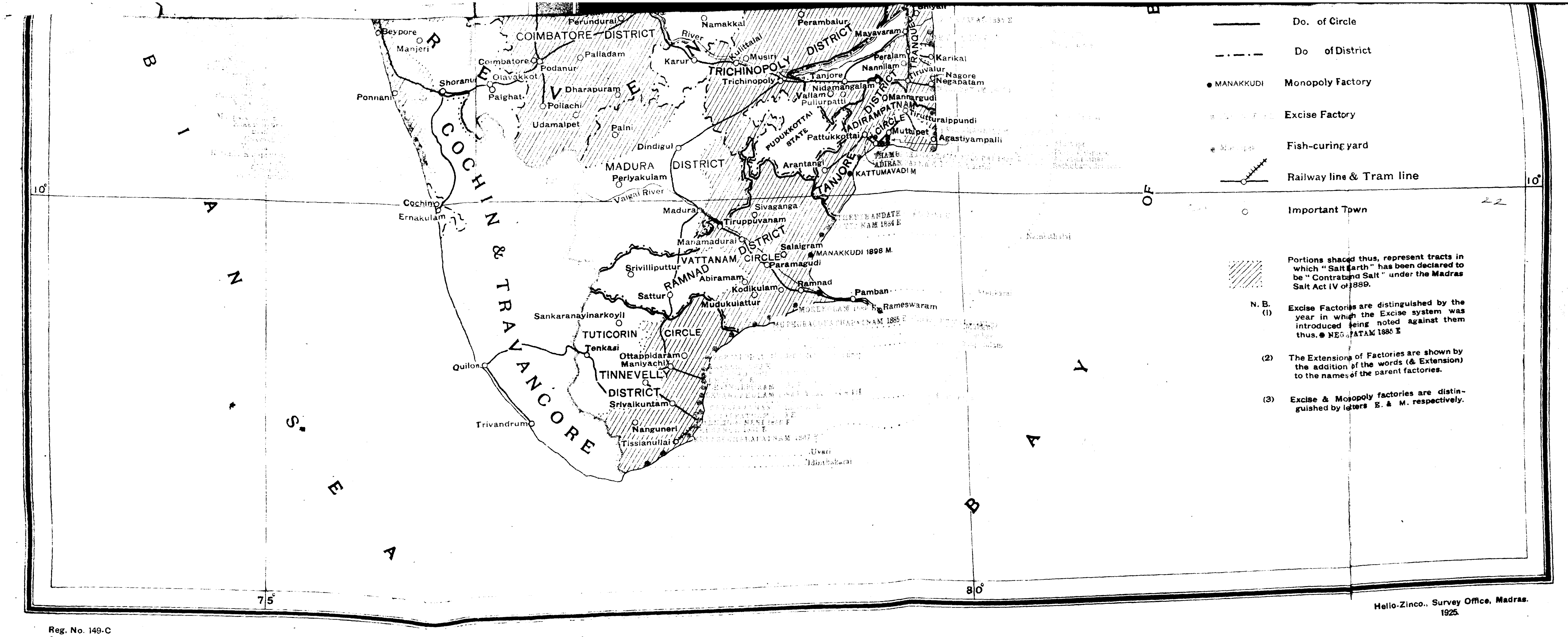
Helio-Zinco., Survey Office, Madras.
1925.


MAP
of the
MADRAS PRESIDENCY
Showing
CIRCLES, SALT FACTORIES, FISH-CURING YARDS AND SALINE TRACTS
SOUTHERN DIVISION
Scale 1 Inch=32 Miles
Miles 10 5 0 10 20 30 40 50 60 70 80 90 100 110 MILES
REFERENCE
NIZAM'S DOMINIONS
BOMBAY PRESIDENCY
MYSORE
COORG
BELLARY DISTRICT
KURNOOL DISTRICT
ANANTAPUR DISTRICT
CUDDAPAH DISTRICT
CHITTOOR DISTRICT
NORTH ARCOT DISTRICT
SALEM DISTRICT
MALABAR DISTRICT
NILGIRIS
SOUTH KANARA DISTRICT
PORTION OF SOUTH ARCOT DISTRICT
NORTHERN DIVISION
CENTRAL DIVISION
BAY OF BENGAL
Tungabhadra River
Penneru River
Madras



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1925.

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APPENDIX A.

Statement showing the sanctioned strength of establishments as it stood on the 31st of March 1925.

	Establishments in the Collector's and Assistant Commissioners' offices.		Inspectors, Assistant Inspectors and Sub-Inspectors.						Circle and Factory establishments.						Preventive establishments.						Saltpetre amins—Petty officers.	Total strength.	Cost per annum.
			Permanent.			Temporary.			Permanent.			Temporary.			Permanent.			Temporary.					
	Superintendents, clerks and typists.	Menials.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and shroffs.	Petty officers.	Peons.	Clerks and clerk-shroffs.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
																							RS.
Strength at the beginning of the year ..	43	29	(a) 13	(d) 61	177	..	(b) 14	67	119	169	1,644	..	(c) 21	1,154	3	..	6	..	68	272	30	3,890	10,04,266
Sanctioned during the year	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Abolished during the year	..	..	..	..	..	..	..	1	..	..	9	..	..	6	..	..	..	..	..	..	..	16	2,520
Strength at the end of the year	43	29	(a) 13	(d) 61	177	..	(b) 14	66	119	169	1,635	..	(c) 21	1,148	3	..	6	..	68	272	30	3,874	(b) 10,02,196

(a) Includes one Preventive Inspector.
(b) The period of temporary duty of one of the Assistant Inspectors was extended from nine months to twelve months in the year.
(c) Includes teachers in Salt Factory schools.
(d) Includes one Assistant to the Travelling Inspector of Machines.

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APPENDIX B.

Statement of stocks and issues of salt in the Presidency of Madras in 1924-25.

Circle.	Stock at the beginning of the year including wastage to be written off. — Government.	Excise.	Total.	Received during the year. — Government. — Received from licensees.	From other circles.	Gain by weighment.	Miscellaneous.	Total.	Excise. — Received from licensees.	Gain by weighment.	Miscellaneous.	Total.	Grand Total, Government and Excise.	Total in hand and received. — Government.	Excise.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Naupada	441,739	956,136	1,396,875	10,000	..	..	..	10,000	1,442,754	238	412	1,443,404	1,453,404	451,739	2,398,540	2,850,279
Konada	96,081	412,473	508,554	178,048	..	56	..	178,104	473,531	16	1,260	474,807	652,911	274,185	887,280	1,161,465
Penuguduru ..	152,795	586,584	739,379	142,752	..	..	..	142,752	356,964	..	4	356,968	499,720	295,547	943,552	1,239,099
Chinnaganjam ..	337,390	102,984	440,374	324,968	..	318	5	324,291	467,162	150	304	467,616	791,907	661,681	570,660	1,232,281
Krishnapatnam ..	27,399	511,233	538,632	..	..	..	..	..	1,184,016	156	6	1,184,178	1,184,178	27,399	1,695,411	1,722,810
Madras Depot ..	1,638,665	..	1,688,665	924,326	..	5,731	20	930,077	..	..	..	..	930,077	2,618,742		2,618,742
Cheyur	88,286	794,322	882,608	112,092	..	30	..	112,122	1,131,301	193	42	1,131,536	1,243,658	200,408	1,925,858	2,126,266
Tranquebar ..	360	260,477	260,837	..	..	..	..	..	474,860	84	206	475,150	475,150	13,660	722,327	735,987
Adirampatnam ..	231,305	225,437	456,742	162,523	..	5	..	162,528	760,162	58	220	760,440	922,968	393,833	985,877	1,379,710
Vattanam ..	75,942	305,944	381,886	35,652	..	..	..	35,652	248,402	..	..	248,402	284,054	111,594	554,346	665,940
Tuticorin ..	290,160	2,614,236	2,904,396	44,400	..	..	..	44,400	2,592,760	174	68	2,593,002	2,637,402	333,360	5,208,438	5,541,798
Coimbatore ..	149,261	..	149,261	..	..	..	1,948	1,948	..	..	..	..	1,948	151,209	..	151,209
Total of the Presidency.	3,579,383	6,768,826	10,348,209	1,933,761	..	6,140	1,973	1,941,874	9,131,912	1,069	2,522	9,135,503	11,077,377	5,533,357	15,892,229	21,425,586
Imports—																
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	2,198,556	..	..	2,198,556
Duty-bearing ..	..	..	..	..	..	..	..	..	..	..	..	..	1,122	..	..	1,122
Grand total ..	3,579,383	6,768,826	10,348,209	1,933,761	..	6,140	1,973	1,941,874	9,131,912	1,069	2,522	9,135,503	13,277,055	5,533,357	15,892,229	23,625,264

APPENDIX B—*cont.*

Statement of stocks and issues of salt in the Presidency of Madras in 1924-25—*cont.*

Circle.	Expended during the year. — Government. — Home and inland consumption.	Fisheries Department.	Sold to French Government.	Sent to other Circles.	Miscellaneous.	Wastage written off.	Total.	Excise. — Home and inland consumption.	Fisheries Department.	Export by sea.	Miscellaneous.	Wastage written off.	Total.	Total expended, Government and Excise.	Balance in hand including wastage to be written off. — Government.	Excise.	Total.
	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
	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.
Naupada	191,598	2,885	..	..	61	51,474	246,021	1,817,766	480	..	5,037	137,566	1,960,849	2,206,870	205,718	437,691	643,409
Konada	186,584	1,091	..	..	..	13,940	201,515	585,312	1,804	..	2,102	176,211	765,429	966,944	72,670	121,851	194,521
Penuguduru ..	161,022	6,724	1,080	..	..	19,619	189,245	621,884	..	..	398	48,958	671,250	860,495	106,302	272,302	378,604
Chinnaganjam ..	326,038	..	..	..	14	21,279	347,331	517,393		..	1,556	19,119	538,068	885,399	314,350	32,532	346,882
Krishnapatnam ..	12,526	1,925	..	..	150	11,302	25,903	1,268,777	4,226	..	12,968	36,778	1,322,749	1,348,652	1,496	372,662	374,158
Madras Depot ..	1,161,075	1,664	1,578	..	24,140	84,797	1,273,254	..	..	..	..	..	..	1,273,254	1,345,488	..	1,345,488
Cheyur	5,494	12	46,920	..	..	5,896	58,322	988,538	330	..	14,778	50,649	1,054,295	1,112,617	142,086	871,563	1,013,649
Tranquebar ..	8	85	12,300	..	13	255	12,660	487,572	460	..	802	19,133	507,967	521,627	..	214,360	214,360
Adirampatnam ..	103,416	3,533	..	..	..	8,048	114,997	702,063	..	..	332	26,481	728,879	843,876	278,836	256,998	535,834
Vattanam ..	39,780	4,830	..	..	..	2,782	44,372	193,031	200	..	26	13,564	206,424	251,296	67,222	347,422	414,644
Tuticorin ..	362	21,960	..	..	180	15,441	97,933	2,189,332	87,520	60,000	407,122	105,497	2,847,521	2,945,454	235,427	2,360,917	2,596,344
Coimbatore ..	300	148,361	2,474	..	74	..	151,209	..	..	..	..	..	..	151,209	..	..	..
Total of the Presidency.	2,188,093	250,970	65,352	..	24,634	234,713	2,763,762	2,371,704	95,020	60,000	445,121	632,086	10,603,931	13,367,693	2,769,595	5,288,298	8,057,893
Imports—																	
Duty-paid ..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,198,556	..	..	..
Duty-bearing.	..	..	..	..	..	..	..	..	..	..	..	..	..	1,122	..	..	..
Grand Total ..	2,188,093	250,970	65,352	..	24,634	234,713	2,763,762	2,371,704	95,020	60,000	445,121	632,086	10,603,931	15,567,371	2,769,595	5,288,298	8,057,893

ENCLOSURE TO APPENDIX B.

Stocks and issues of salt of all kinds excluding wastages for the five years ending 1924-25.

Years.	In hand at beginning of the year. Government salt.	In hand at beginning of the year. Excise salt.	In hand at beginning of the year. Imported salt.	In hand at beginning of the year. Total.	Receipts. Government salt.	Receipts. Excise salt.	Receipts. Imported salt.	Receipts. Total.	Total in hand and received. Government salt.	Total in hand and received. Excise salt.	Total in hand and received. Imported salt.	Total in hand and received. 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.
1920-21	3,899,226	6,101,241	..	10,000,467	3,939,605	8,731,485	1,771,343	14,442,433	7,838,831	14,832,726	1,771,343	24,442,900
1921-22	4,553,094	6,040,625	..	10,593,719	3,349,039	8,715,618	1,745,229	13,809,886	7,902,133	14,756,243	1,745,229	24,403,605
1922-23	4,406,084	5,272,748	..	9,678,832	2,218,510	10,311,819	1,956,121	14,486,450	6,624,594	15,584,567	1,956,121	24,165,282
1923-24	3,329,115	5,289,473	..	8,618,588	2,988,252	10,332,034	1,696,351	15,016,637	6,317,367	15,621,507	1,696,351	23,635,225
1924-25	3,491,463	6,568,352	..	10,059,815	1,953,974	9,123,403	2,199,678	13,277,055	5,445,437	15,691,755	2,199,678	23,336,870

Years.	Issues. For home and inland consumption.	Issues. For fish-curing.	Issues. Miscellaneous.	Issues. To French Government.	Issues. For export inclusive of exports by land to Travancore.	Issues. Total.	Balance at end of the year, exclusive of wastages written off or ascertained within the year. Government salt.	Balance. Excise salt.	Balance. Imported salt.	Balance. 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.
1920-21	12,252,769	296,158	24,391	60,536	519,076	13,152,930	4,553,094	6,040,625	..	10,593,719
1921-22	12,202,542	257,530	145,246	71,012	1,181,552	13,857,882	4,406,084	5,272,748	..	9,678,832
1922-23	13,617,562	230,825	141,699	72,298	827,666	14,890,050	3,329,115	5,289,473	..	8,618,588
1923-24	11,885,770	279,462	113,557	63,844	438,628	12,781,261	3,491,463	6,568,352	..	10,059,815
1924-25	13,759,475	345,990	69,909	65,352	459,846	14,700,572	2,729,539	5,121,427	..	7,850,966

APPENDIX C.

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1924-25.

District.	Port.	As per manifests from Ports in the Bombay Presidency.	As per manifests from Other countries.	Total as per manifest.	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.
Madras ..	Madras	142	..	142	..	..	142
South Kanara	Baindur	14,344	..	14,344	72	0·50	14,272
	Coondapoor	57,279	..	57,279	368	0·64	56,911
	Hangarakota	33,934	..	33,934	189	0·56	33,745
	Malpe	41,472	..	41,472	268	0·65	41,204
	Mulki	10,440	..	10,440	47	0·45	10,393
	Mangalore	274,578	..	274,578	3,168	1·15	271,410
	Total ..	432,047	..	432,047	4,112	0·95	427,935
Malabar District.	Cannanore	122,790	..	122,790	1,390	1·13	121,400
	Tellicherry	90,354	..	90,354	335	0·37	90,019
	Badagara	83,782	..	83,782	1,065	1·27	82,717
	Quilandi	17,280	..	17,280	179	1·04	17,101
	Calicut	573,342	..	573,342	5,668	0·99	567,674
	Ponnani	271,416	..	271,416	1,115	0·41	270,301
	Cochin	299,574	..	299,574	..	..	299,574
	Total ..	1,458,538	..	1,458,538	9,752	0·67	1,448,786
	Total, duty-paid	1,890,727	..	1,890,727	13,864	..	1,876,863
	Duty-paid imports by rail.						
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	321,693
	Duty-bearing imports by sea.						
Madras ..	Madras	..	1,108	1,108	..	..	1,108
Tanjore ..	Negapatam	..	2	2	..	..	2
South Kanara.	Mangalore	..	5	5	..	..	5
Malabar ..	Calicut	..	1	1	..	..	1
	Cochin	..	6	6	..	..	6
	Total ..	..	(a) 1,122	(a) 1,122	..	..	(a) 1,122
	Grand Total ..	1,890,727	1,122	1,891,849	13,864	..	2,199,678

(a) 1,120 maunds imported from United Kingdom and 2 maunds from Maldives.

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 1924-25.

Circle.	Factories.	Under 1 anna. I. Mds.	Under 1 anna. Amount.	From 1 anna to 1 anna 11 pies. I. Mds.	From 1 anna to 1 anna 11 pies. Amount.	From 2 annas to 2 annas 11 pies. I. Mds.	From 2 annas to 2 annas 11 pies. Amount.	From 3 annas to 3 annas 11 pies. I. Mds.	From 3 annas to 3 annas 11 pies. Amount.	From 4 annas to 4 annas 11 pies. I. Mds.	From 4 annas to 4 annas 11 pies. Amount.	From 5 annas to 5 annas 11 pies. I. Mds.
1	2	3	4	5	6	7	8	9	10	11	12	13
			RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
Naupada.	1. Ganjām ..	..	..	..	..	..	..	..	..	101,624	27,630 3 0	9,338
	2. Sumadi ..	..	..	..	..	..	..	39,600	8,729 2 8	116,750	30,484 2 6	11,004
	3. Naupada ..	..	..	13,628	1,330 10 0	489,270	73,384 10 6	504,254	103,129 13 0	233,614	60,247 12 0	73,160
	4. Pundi ..	..	..	..	..	..	..	84,460	18,475 10 0	131,264	34,336 0 0	7,000
	Total ..	..	..	13,628	1,330 10 0	489,270	73,384 10 6	628,314	130,334 9 8	583,252	1,52,698 1 6	160,502
Konada.	5. Kuppili ..	..	..	..	..	..	..	..	..	..	..	..
	6. Konada ..	..	..	..	..	..	..	..	..	..	..	28
	7. Bimlipatam ..	..	..	..	..	42	5 4 0	22	4 2 0	16	4 0 0	
	8. Karasa ..	..	..	..	..	184	23 0 0	2,318	440 4 0	203,622	52,757 11 6	79,708
	9. Balacheruvu ..	..	..	..	..	..	..	396	90 12 0	7,682	2,150 6 8	61,190
	Total ..	..	..	..	..	226	28 4 0	2,766	535 2 0	211,320	54,912 2 2	140,926
Penugudura.	10. Penuguduru ..	..	..	..	..	..	..	435,550	81,665 10 0	..	..	..
	11. Jagannaikpur ..	..	..	..	..	..	..	..	..	160,634	40,693 0 0	..
	12. Mogalturru ..	..	..	..	..	..	..	..	..	200	50 0 0	4,374
	Total ..	..	..	..	..	..	..	435,550	81,665 10 0	160,834	40,743 0 0	4,374
Chinnaganjam.	13. Pandraka ..	..	..	..	..	..	..	148,080	31,337 6 6	..	..	..
	14. Manginapudi ..	360	6 0 8	160	10 0 0	1,408	195 1 0	2,044	383 4 0	111,394	27,892 1 0	14,612
	15. Nizampatam ..	..	..	..	..	..	..	100	18 12 0	1,708	427 0 0	3,374
	16. Kanuparti ..	..	..	308	19 4 0	970	132 8 0	46,520	9,778 2 0	7,466	1,866 8 0	..
	17. Chinnaganjam ..	..	..	..	..	24,532	3,672 13 0	105,546	21,368 11 6	17,870	4,467 8 0	..
	Total ..	360	6 0 8	468	29 4 0	26,910	4,000 6 0	302,290	62,886 4 0	138,438	34,653 1 0	17,986
Krishnapatnam.	18. Pakala ..	72	2 4 0	214	13 6 0	47,210	7,269 1 0	301,214	58,329 15 0	20,654	5,222 6 0	14,410
	19. Iskapalle ..	..	..	5,208	488 4 0	186,565	25,320 8 0	..	..	..	..	..
	20. Krishnapatnam.	..	..	62	6 12 6	384,190	57,636 13 0	132,080	21,781 1 0	2,064	516 0 0	..
	21. Tada ..	..	..	..	..	..	..	152,710	28,833 10 0	592	148 0 0	..
	Total ..	72	2 4 0	5,484	508 6 6	617,965	88,226 6 0	586,034	1,11,944 10 0	23,310	5,886 6 0	14,410
Cheyur.	22. Covelong ..	1,480	74 6 0	4,774	388 3 6	196,400	30,857 8 6	166,184	33,507 1 6	16,488	4,279 2 4	2,796
	23. Cheyur ..	..	..	..	..	200	25 0 0	30,730	6,624 3 10	57,270	15,105 12 0	22,978
	24. Chunampet ..	4,128	147 10 0	24,566	2,668 13 6	38,090	4,864 12 0	54,284	11,577 4 6	152,916	42,265 10 6	22,464
	25. Markkanam ..	..	..	..	..	9,166	1,318 13 0	75,430	15,027 15 8	79,061	20,184 4 10	15,831
	Total ..	5,608	222 0 0	29,340	3,057 1 0	243,856	37,066 1 6	326,628	66,636 9 6	305,735	81,834 13 8	64,069
Tranquebar.	26. Cuddalore ..	296	9 4 0	1,480	105 0 0	12,608	1,759 7 6	6,790	1,295 0 0	12,258	2,922 14 6	15,376
	27. Manambadi ..	..	..	..	..	..	..	40	7 8 0	1,360	340 0 0	8,474
	28. Neidavasal ..	..	..	..	..	..	..	..	..	534	146 7 0	18,498
	29. Tranquebar ..	..	..	..	..	..	..	..	..	48	12 0 0	1,648
	30. Kadaikadu ..	..	..	1,294	126 6 4	..	..	3,780	708 12 0	392	98 0 0	1,408
	31. Negapatam ..	..	..	..	..	..	..	..	..	..	..	136,526
	Total ..	296	9 4 0	2,774	231 6 4	12,608	1,759 7 6	10,610	2,011 4 0	14,592	3,519 5 6	181,930
Adirampatnam.	32. Vedaranniyam.	..	..	256	15 12 0	203,988	25,794 7 4	55,132	10,441 9 0	2,246	570 11 6	..
	33. Thambikkottai ..	..	..	..	..	..	..	142,478	26,714 10 0	40,314	10,078 8 0	17,184
	34. Adirampatnam ..	..	..	..	..	45,898	6,184 3 0	118,366	22,711 9 8	74,772	18,693 0 0	..
	Total ..	..	..	256	15 12 0	249,886	31,978 10 4	315,976	59,867 12 8	117,332	29,342 3 6	17,184
Vattanam.	35. Theethandathanam.	..	..	..	..	156	24 6 0	11,498	2,320 9 0	38,206	9,647 7 0	1,678
	36. Vattanam ..	418	19 9 6	..	..	6,792	1,061 4 0	32,706	6,432 12 0	21,812	5,453 0 0	..
	37. Morekolam ..	..	..	..	..	..	..	..	..	2,744	774 14 0	9,134
	38. Muthuraghunathapatnam.	..	..	..	..	..	..	10,442	2,286 4 4	15,140	4,261 4 0	14,572
	Total ..	418	19 9 6	..	..	6,948	1,085 10 0	54,646	11,039 9 4	77,902	20,136 9 0	25,384
Tuticorin.	39. Veppalodai ..	..	..	5,000	468 12 0	18,200	2,381 4 0	15,400	2,912 8 0	2,200	560 0 0	..
	40. Arasadi ..	2,710	120 12 6	49,924	4,894 13 0	44,762	6,076 13 0	23,544	4,499 8 0	..	..	..
	41. Levingepuram ..	..	..	19,264	1,948 6 6	106,256	15,280 13 0	66,394	11,660 4 0	23,454	5,863 8 0	800
	42. Karapad ..	..	..	7,000	656 4 0	62,758	8,490 8 0	283,740	53,513 2 0	41,072	10,268 0 0	32,000
	43. Serandakulam.	1,038	40 4 0	5,436	533 2 6	200,114	27,557 0 6	342,560	65,121 4 0	42,516	10,629 0 0	3,600
	44. Kayalpatnam	..	..	9,285	786 8 6	138,392	20,379 6 6	94,701	17,795 13 0	560	140 0 0	..
	45. Arumuganeri ..	..	..	198	12 6 0	62,702	9,702 14 0	261,560	50,923 0 0	21,354	5,352 9 0	600
	46. Kiranur ..	..	..	21,708	1,986 10 0	97,220	13,608 8 0	50,440	9,497 8 0	4,150	1,037 8 0	..
	47. Kulasekharapatnam.	..	..	..	..	..	..	6,224	1,554 8 0	13,600	3,760 13 4	3,820
	Total ..	3,748	161 0 6	117,765	11,286 14 6	730,404	1,03,477 3 0	1,144,563	2,17,277 7 0	148,906	37,601 6 4	40,820
	Grand Total ..	10,502	420 2 8	169,715	16,459 6 4	2,377,573	3,41,006 10 10	3,807,377	7,44,193 14 2	1,781,621	4,61,327 0 8	667,585

Factories.	From 5 annas to 5 annas 11 pies. Amount.	From 6 annas to 6 annas 11 pies. I. Mds.	From 6 annas to 6 annas 11 pies. Amount.	From 7 annas to 7 annas 11 pies. I. Mds.	From 7 annas to 7 annas 11 pies. Amount.	From 8 annas to 8 annas 11 pies. I. Mds.	From 8 annas to 8 annas 11 pies. Amount.	From 9 annas and upwards. I. Mds.	From 9 annas and upwards. Amount.	Total. I. Mds.	Total. Amount.	Average, 1924-25.	Average, 1923-24.	Serial number.
2	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.	
1. Ganjām ..	2,918 2 0	..	..	1,200	525 0 0	..	..	..	..	112,162	31,073 5 0	0 4 5·2	0 4 4	1
2. Sumadi ..	3,438 12 0	..	..	..	..	..	..	..	..	167,354	42,652 1 2	0 4 0·9	0 4 0·3	2
3. Naupada ..	23,473 8 0	1,600	637 8 0	..	..	..	..	..	..	1,315,526	2,62,203 13 0	0 3 2·3	0 2 11	3
4. Pundi ..	2,362 8 0	..	..	..	..	..	..	..	..	222,724	55,174 2 0	0 3 11·6	0 3 7	4
Total ..	32,192 14 0	1,600	637 8 0	1,200	525 0 0	..	..	..	..	1,817,766	3,91,103 5 8	0 3 5·3	0 3 3·1	
5. Kuppili ..	..	..	..	..	..	..	..	5,596	3,730 13 0	5,596	3,730 13 0	0 10 8	0 7 11	5
6. Konada ..	..	76	28 8 0	..	..	61,486	32,061 13 0	9,914	7,158 0 0	71,506	39,548 5 0	0 8 10·2	0 9 9	6
7. Bimlipatam ..	9 0 0	24	9 0 0	666	291 6 0	17,668	8,834 0 0	5,746	3,902 12 0	24,212	12,759 8 0	0 8 5	0 8 9	7
8. Karasa ..	25,997 13 0	96,236	36,088 8 0	2,118	926 10 0	23,878	11,939 0 0	2,428	1,365 12 0	410,522	1,29,538 10 6	0 5 0·6	0 4 11	8
9. Balacheruvu ..	21,665 7 4	4,208	1,578 0 0	..	..	..	..	..	..	73,476	25,484 10 0	0 5 6·6	0 4 8	9
Total ..	47,672 4 4	100,514	37,704 0 0	2,784	1,218 0 0	103,032	52,834 13 0	23,714	16,157 5 0	585,312	2,11,061 14 6	0 5 9·4	0 6 2·4	
10. Penuguduru ..	..	..	..	..	..	..	..	..	..	435,550	81,665 10 0	0 3 0	0 2 11·7	10
11. Jagannaikpur ..	..	..	..	..	..	..	..	..	..	160,634	40,693 0 0	0 4 0·6	0 4 2·4	11
12. Mogalturru ..	1,366 14 0	13,386	5,019 12 0	2,558	1,119 2 0	5,162	2,581 0 0	..	..	25,680	10,136 12 0	0 6 3·8	0 4 7	12
Total ..	1,366 14 0	13,386	5,019 12 0	2,558	1,119 2 0	5,162	2,581 0 0	..	..	621,864	1,32,495 6 0	0 3 4·9	0 3 4·6	
13. Pandraka ..	..	..	..	..	..	..	..	..	..	148,080	31,337 6 6	0 3 4·6	0 3 11	13
14. Manginapudi ..	4,566 4 0	20,982	7,868 4 0	1,828	799 12 0	1,422	711 0 0	..	..	154,210	42,431 10 8	0 4 4·8	0 5 2	14
15. Nizampatam ..	1,003 6 0	6,709	2,516 14 0	..	..	..	..	..	..	11,891	3,965 0 0	0 5 4·2	0 5 9	15
16. Kanuparti ..	..	..	..	..	..	..	..	..	..	55,264	11,796 6 0	0 3 5	0 3 9	16
17. Chinnaganjam ..	..	..	..	..	..	..	..	..	..	147,9[illegible]	29,509 0 6	0 3 2·3	0 3 6	17
Total ..	5,569 10 0	27,691	10,384 2 0	1,828	799 12 0	1,422	711 0 0	..	..	517,393	1,19,039 7 8	[illegible]	0 4 4·5	
18. Pakala ..	4,503 2 0	12,308	4,615 8 0	..	..	9,194	4,597 0 0	..	..	405,276	84,552 10 0	0 3 4	0 2 9	18
19. Iskapalle ..	..	..	..	..	..	..	..	..	..	191,773	28,808 12 0	0 1 11·8	0 1 11	19
20. Krishnapatnam.	..	..	..	..	..	..	..	..	..	518,396	82,940 10 6	0 2 6·7	0 2 7	20
21. Tada ..	..	..	..	..	..	..	..	..	..	153,332	28,981 10 0	0 3 0·3	0 3 0	21
Total ..	4,503 2 0	12,308	4,615 8 0	..	..	9,194	4,597 0 0	..	..	1,268,777	2,20,283 10 6	0 2 9·4	0 2 7·1	
22. Covelong ..	902 14 0	..	..	..	..	200	107 4 8	3,298	3,298 0 0	391,620	73,414 8 6	0 3 0	0 3 8·9	22
23. Cheyur ..	7,380 10 0	..	..	..	..	..	..	..	..	111,178	29,035 9 10	0 4 2·1	0 4 8·3	23
24. Chunampet ..	7,894 5 6	2,680	1,016 0 0	..	..	..	..	..	..	299,128	70,434 8 0	0 3 9·2	0 5 6·6	24
25. Markkanam ..	5,125 2 6	7,002	2,673 3 0	76	33 4 0	46	23 0 0	..	..	186,612	44,385 11 0	0 3 9·7	0 4 6·8	25
Total ..	21,303 0 0	9,682	3,689 3 0	76	33 4 0	246	130 4 8	3,298	3,298 0 0	988,538	2,17,270 5 4	0 3 6·2	0 4 7·4	
26. Cuddalore ..	4,870 12 0	9,374	3,515 4 0	18,220	8,192 14 0	20,356	10,642 2 6	..	..	96,758	33,312 10 6	0 5 6·1	0 6 3·9	26
27. Manambadi ..	2,648 2 0	36,036	13,513 8 0	600	262 8 0	9,168	4,581 0 0	250	156 4 0	55,928	21,511 14 0	0 6 1·8	0 9 5·4	27
28. Neidavasal ..	5,780 10 0	70,920	26,595 0 0	1,334	583 10 0	6,496	3,248 0 0	..	..	97,782	36,353 11 0	0 5 11·4	0 5 4·3	28
29. Tranquebar ..	515 0 0	21,982	8,243 4 0	8,824	3,860 8 0	22,268	11,131 0 0	..	..	54,770	23,764 12 0	0 6 11·3	0 5 9	29
30. Kadaikadu ..	440 0 0	..	..	..	..	..	..	..	..	6,874	1,373 2 4	0 3 2·4	0 3 4·1	30
31. Negapatam ..	42,654 10 0	38,934	14,600 4 0	..	..	..	..	..	..	176,460	57,251 14 0	0 5 2·7	0 5 9·9	31
Total ..	56,909 2 0	177,246	66,467 4 0	28,978	12,899 8 0	58,288	29,608 2 6	250	156 4 0	487,572	1,73,670 15 10	0 5 8·4	0 5 9·2	
32. Vedaranniyam.	..	..	..	..	..	..	..	..	..	261,622	36,822 7 10	0 2 3	0 2 10·8	32
33. Thambikkottai ..	5,370 0 0	1,932	724 8 0	..	..	..	..	..	..	201,908	42,887 10 0	0 3 4·8	0 5 8·1	33
34. Adirampatnam ..	..	..	..	..	..	..	..	..	..	238,536	47,588 12 8	0 3 2·3	0 4 0·7	34
Total ..	5,370 0 0	1,932	724 8 0	..	..	..	..	..	..	702,066	1,27,298 14 6	0 2 10·8	0 3 8·8	
35. Theethandathanam.	524 6 0	..	..	..	..	..	..	..	..	51,538	12,516 12 0	0 3 10·6	0 4 6·4	35
36. Vattanam ..	..	..	..	..	..	..	..	..	..	61,728	12,966 9 6	0 3 4·3	0 2 9·3	36
37. Morekolam ..	2,854 6 0	27,736	10,401 0 0	..	..	..	..	..	..	39,614	14,030 4 0	0 5 8·0	0 3 2·3	37
38. Muthuraghunathapatnam.	5,071 10 0	..	..	..	..	..	..	..	..	40,151	11,619 2 4	0 4 7·5	0 3 1·4	38
Total ..	8,450 6 0	27,736	10,401 0 0	..	..	..	..	..	..	193,031	51,132 11 10	0 4 2·8	0 3 4·4	
39. Veppalodai ..	..	..	..	..	..	..	..	..	..	40,800	6,312 8 0	0 2 5·7	0 3 5·0	39
40. Arasadi ..	..	..	..	..	..	..	..	..	..	120,940	15,591 14 6	0 2 0·8	0 3 2·2	40
41. Levingepuram ..	250 0 0	2,400	900 0 0	..	..	..	..	..	..	218,568	35,902 15 6	0 2 7·5	0 3 7·5	41
42. Karapad ..	10,060 0 0	..	..	..	..	..	..	..	..	426,570	82,927 11 0	0 3 1·3	0 3 4·9	42
43. Serandakulam.	1,125 0 0	200	75 0 0	..	..	..	..	..	..	595,464	1,05,080 11 0	0 2 9·9	0 3 8·1	43
44. Kayalpatnam	..	..	..	..	..	..	..	..	..	242,886	39,101 12 0	0 2 6·9	0 3 0·5	44
45. Arumuganeri ..	187 8 0	..	..	..	..	..	..	..	..	346,414	66,178 5 0	0 3 0·7	0 3 3·0	45
46. Kiranur ..	..	..	..	..	..	..	..	..	..	173,518	26,130 2 0	0 2 4·9	0 2 11·8	46
47. Kulasekharapatnam.	1,197 12 0	..	..	..	..	576	288 0 0	..	..	24,220	6,601 1 4	0 4 4·3	0 4 6·8	47
Total ..	12,760 4 0	2,600	975 0 0	..	..	576	288 0 0	..	..	2,189,382	3,83,827 3 4	0 2 4·2	0 3 1·8	
Grand Total ..	1,96,097 8 4	374,725	1,40,617 13 0	37,424	16,594 10 0	177,920	90,750 4 2	27,262	19,611 9 0	9,371,704	20,27,083 15 2	0 3 5·5	0 3 9·2	

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 1924–25.

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	1924-1925	152,736	29,344 1 8	0 4 0	0 3 0	0 3 1
	1923-1924	121,124	27,753 5 0	0 4 0	0 3 6	0 3 8
Surla	1924-1925	38,814	4,874 13 0	0 3 6	0 2 0	0 2 0
	1923-1924	61,851	13,538 0 0	0 4 0	0 2 0	0 3 6
Sumadi	1924-1925	48	12 0 0	0 4 0	0 4 0	0 4 0
	1923-1924		..	..	..	..
Calingapatam	1924-1925	152,116	72,794 15 0	1 0 0	0 4 6	0 6 5
	1923-1924	209,088	58,606 0 0	0 4 6	0 4 6	0 4 6
Karasa	1924-1925	3,468	789 8 0	0 10 0	0 3 3	0 3 8
	1923-1924	25,830	5,877 9 0	0 10 0	0 3 6	0 3 6
Polavaram	1924-1925	127,134	37,316 15 6	1 1 0	0 4 0	0 4 8
	1923-1924	147,849	40,708 9 0	[illegible]	0 4 0	0 4 5
Penuguduru	1924-1925	34,788	6,529 4 6	[illegible]	0 2 6	0 2 7
	1923-1924	[illegible]	[illegible]	0 3 0	0 2 0	0 2 9
Manginapudi	1924-1925	[illegible]	0 5 [illegible]	0 0 3	0 0 3	0 0 3
	1923-1924	..	..	..	..	..
Chinnaganjam	1924-1925	322,734	71,623 15 0	0 4 0	0 3 6	0 3 7
	1923-1924	207,834	45,836 5 0	0 4 0	0 3 0	0 3 6
Kanuparti	1924-1925	3,284	446 4 2	0 2 3	0 2 1	0 2 2
	1923-1924	2,000	329 2 8	0 3 0	0 2 4	0 2 8
Krishnapatnam	1924-1925	12,526	1,865 10 0	0 2 6	0 2 0	0 2 5
	1923-1924	38,494	5,131 12 0	0 2 6	0 2 0	0 2 2
Madras Depot	1924-1925	* 1,165,215	4,07,902 0 7	0 5 7	0 5 6	0 5 6
	1923-1924	1,192,645	4,09,971 12 11	0 5 6	0 5 6	0 5 6
Karambalam	1924-1925	5,494	1,030 2 0	0 3 0	0 3 0	0 3 0
	1923-1924	..	..	..	..	..
Manambadi	1924-1925	8	2 12 0	0 5 6	0 5 6	0 5 6
	1923-1924	72	24 12 0	0 5 6	0 5 6	0 5 6
Vēdāranniyam	1924-1925	300	56 4 0	0 3 0	0 3 0	0 3 0
	1923-1924	7,794	1,704 15 0	0 3 6	0 3 6	0 3 6
Adirāmpatnam	1924-1925	21,190	3,999 4 0	0 5 0	0 2 0	0 3 0
	1923-1924	19,028	4,801 13 0	0 5 0	0 4 0	0 4 0
Kattumavadi	1924-1925	81,923	26,228 1 0	0 5 3	0 4 6	0 5 1
	1923-1924	85,462	24,246 13 0	0 5 6	0 4 6	0 4 8
Manakkudi	1924-1925	39,084	10,270 0 0	0 5 0	0 4 0	0 4 2
	1923-1924	34,556	8,639 0 0	0 4 0	0 4 0	0 4 0
Morekolem	1924-1925	464	116 0 0	0 4 0	0 4 0	0 4 0
	1923-1924	..	..	..	..	..
Muthuraghunathapatnam ..	1924-1925	232	58 0 0	0 4 0	0 4 0	0 4 0
	1923-1924	..	..	..	..	..
Levingepuram	1924-1925	† 508	95 4 0	0 3 0	0 3 0	0 3 0
	1923-1924	488	91 8 0	0 3 0	0 3 0	0 3 0
Kirenur	1924-1925	24	4 8 0	0 3 0	0 3 0	0 3 0
	1923-1924	24	4 8 0	0 3 0	0 3 0	0 3 0
Totals ..	1924-1925	‡ 2,212,113	6,74,361 15 5	..	..	0 4 10·5
	1923-1924	2,163,274	6,48,865 5 7	..	..	0 4 9·6

* Includes 24,140 maunds issued duty-free to manufacturers.
† Includes 180 maunds issued duty-free to manufacturers.
‡ Excludes 300 maunds issued to West Coast jails by the Fisheries Department

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 1924–25.

Districts.	1922–23.	1923–24.	1924–25.
1. Ganjam	18·96	11·69	17·89
2. Vizagapatam	19·53	10·03	16·05
3. Godāvari	11·52	12·37	19·20
4. Kistna	19·39	10·18	19·39
5. Guntūr	18·68	12·27	17·98
6. Kurnool	12·55	9·76	13·22
7. Bellary	11·41	10·27	11·73
8. Anantapur	13·96	9·60	13·43
9. Cuddapah	16·12	10·68	15 30
10. Nellore	18·15	12·88	18·98
11. Madras	17·42	11·53	20 12
12. Chingleput	19·64	11·95	20·53
13. South Arcot	15·01	10·12	15·52
14. Chittoor	15·94	11·11	16·13
15. North Arcot	15·69	11·17	18·10
16. Salem	10·68	8·97	12·74
17. Coimbatore	9·75	9·89	12·52
18. Trichinopoly	14·87	10·67	16 20
19. Tanjore	16·22	10·60	18 05
20. Madura	16·14	11·09	18·10
21. Tinnevelly	17·52	11·86	20·00
22. The Nilgiris	9·10	7·59	8 71
23. Malabar	13·04	10·66	13 90
24. South Kanara	14·10	9·59	13·58

APPENDIX G—Part I.

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1924–25.

Districts consigned to	Districts sent from: Ganjam.	Vizagapatam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Malabar.	South Kanara.	Goa territory.	Bombay Presidency.	Cuddapah.	Kurnool.	Bellary.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam	24,571	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	218,936	203,580	1,231	8	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godavari	..	..	41,392	..	..	..	13	..	..	..	..	..	..	..	..	..	..	..
Kistna	..	..	37,181	16,734	42,346	89,566	5	..	..	..	..	..	..	589	..	..	..	..
Guntur	..	1	..	60,842	165,814	14,904	..	..	..	..	..	..	..	..	1	..	..	..
Nellore	..	..	..	5,062	246	41,356	8	..	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	176,181	50	..	..	..	..	..	..	..	..	298	..	6
Kurnool	..	..	..	3,976	400	152,887	840	..	..	..	..	..	..	..	65,409	..	816	2,589
Bellary and Anantapur	..	..	..	..	192	153,793	4,569	..	..	..	..	..	..	1,459	224,958	..	6	..
Chingleput and Madras	..	..	..	..	..	1,036	65,050	406	..	..	..	..	..	..	33	..	..	..
North Arcot and Chittoor	..	..	..	..	..	92,022	656,364	9,324	..	..	1,265	..	..	..	932	4	..	..
South Arcot	..	..	..	..	..	..	292,526	38,384	12,254	..	17,178	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	171,405	1,651	48,450	..	180,849	7,158	..	..	28,312	..	..	..
Coimbatore and The Nilgiris.	..	..	..	..	..	..	55,689	290	282,380	..	49,255	145,268	..	..	..	..	..	..
Tanjore	..	..	..	..	..	..	..	4,411	200,261	..	89,722	..	..	..	..	..	..	..
Trichinopoly	..	..	..	..	..	..	..	880	105,358	240	316,973	..	..	..	..	..	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..	..	4,322	904,887	..	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	481	291,347	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	61	154,618	2,172	..	..	..	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	5,262	26,658	..	..	..	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	380,212	..	..	..	..	..	..	..
Central Provinces	133,819	65,716	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Orissa	978,893	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	1,952	68,802	80,978	116,257	1,045	..	..	..	..	..	..	..	..	..	..	187
Mysore Province	..	175	..	..	..	410	133,483	..	..	..	1,734	..	..	56,620	662,681	..	..	..
Bombay Presidency	..	..	..	..	..	..	68	..	..	..	..	..	..	..	..	..	..	415
Bengal	58,398	..	26	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total	1,391,647	269,473	82,684	155,414	287,970	801,812	1,419,976	55,972	648,653	5,043	2,233,873	312,306	28,830	58,668	982,326	302	822	2,947

APPENDIX G—Part I—*cont.*

Abstract statement showing the salt traffic on railways in the Madras Presidency during the year 1924–25—*cont.*

Districts consigned to—*cont.*	Districts sent from—*cont.*: Anantapur.	North Arcot and Chittoor.	Salem.	Coimbatore and The Nilgiris.	Trichinopoly.	Travancore.	Mysore.	Nizam's Dominions.	Orissa.	Central Provinces.	Bengal.	Total.	Deduct salt transmitted: Out of the districts in which there are no salt sources.	From one station to another within the district.	Balance of rail-borne salt remaining for consumption within the district.	Balance of rail-borne salt that remained for consumption within the district (average for the three years ending 1923–24).
	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.
Ganjam	..	..	..	..	..	..	..	..	6	..	9	24,587	..	..	24,587	25,912
Vizagapatam	..	3	..	..	..	..	..	..	..	..	78	423,836	..	..	423,836	312,504
Godavari	..	..	..	..	..	..	..	..	..	..	..	41,405	..	..	41,405	27,852
Kistna	..	..	..	..	..	..	..	1	..	..	..	186,721	..	..	186,721	158,415
Guntur	..	..	..	..	..	..	..	..	..	..	..	239,562	..	..	239,562	174,762
Nellore	..	15	..	..	..	..	..	..	..	..	..	46,677	..	..	46,677	41,905
Cuddapah	4	140	..	..	..	..	99	..	..	..	..	177,078	4	298	176,776	161,668
Kurnool	572	..	..	..	..	..	..	..	..	..	..	207,249	6	816	206,427	175,506
Bellary and Anantapur.	3,544	89	..	..	..	..	76	2,558	..	..	..	374,244	3,570	2,544	367,130	306,384
Chingleput and Madras.	..	12	..	..	..	..	..	..	..	..	..	64,531	..	..	64,531	76,451
North Arcot and Chittoor.	47	1,621	..	..	..	..	61	..	..	..	..	802,080	1,790	1,621	798,669	807,162
South Arcot	..	..	..	..	..	..	..	..	..	..	..	360,854	..	..	360,854	312,099
Salem	..	..	..	..	..	..	..	..	..	..	..	437,855	17	..	437,838	317,530
Coimbatore and The Nilgiris.	..	..	..	1,127	132	..	..	..	..	..	..	534,381	..	1,127	533,254	471,959
Tanjore	..	..	..	..	..	..	..	..	..	..	..	294,094	..	..	294,094	292,479
Trichinopoly	..	..	..	..	..	..	..	..	..	..	..	423,371	132	..	423,239	510,657
Madura and Ramnad	..	..	..	..	..	..	..	..	..	..	..	909,159	..	..	909,159	754,167
Tinnevelly	..	..	..	..	..	8,740	..	..	..	..	..	300,568	..	..	300,568	138,030
Malabar	..	..	17	..	..	14,102	..	..	..	..	..	170,980	..	..	170,980	187,883
South Kanara	..	..	..	..	..	..	..	..	..	..	..	31,920	..	..	31,920	29,991
Travancore	..	..	..	..	..	27,608	..	..	..	..	..	407,820	22,842	27,608	357,370	379,977
Central Provinces	..	..	..	..	..	..	..	..	..	..	..	199,565	..	..	199,565	158,406
Orissa	..	..	..	..	..	..	..	..	..	..	..	978,893	6	..	978,887	937,630
Nizam's Dominions	..	..	..	..	..	..	..	..	..	..	..	269,866	2,559	..	267,307	272,233
Mysore Province	..	695	..	..	..	..	13,730	..	..	..	..	869,528	292	13,730	855,506	740,386
Bombay Presidency	..	836	..	..	..	..	56	..	..	..	..	1,375	..	..	1,375	525
Bengal	..	..	..	..	..	..	..	..	..	..	..	38,426	87	..	38,339	41,591
Total	4,167	3,411	17	1,127	132	50,450	14,022	2,559	6	..	87	8,816,625	31,305	48,744	8,736,576	7,813,064

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APPENDIX G—Part II.

Corrected distribution statement.

Districts to or for which salt was sent or declared.	Districts in or from which salt was sold or sent.												
	Ganjam.	Vizagapatam.	Gōdāvari.	Kistna.	Guntūr.	Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madura and Ramnad.	Tinnevelly.	Bombay Goa, etc.	Mysore State.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam	805,784	1	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	234,556	621,547	1,231	8	..	..	..	..	..	..	..	..	..
Gōdāvari	..	28,474	549,913	2,700	1,990	..	13	..	..	..	..	..	..
Kistna	..	..	77,848	186,610	94,768	89,566	5	..	..	..	..	589	..
Guntūr	..	1	..	60,842	362,552	17,926	..	..	..	..	..	1	..
Nellore	..	..	..	5,052	246	484,162	8	..	..	..	..	..	..
Chingleput and Madras	..	..	..	..	..	34,678	606,075	400	..	..	..	1,283	..
South Arcot	..	..	..	..	..	..	292,526	318,058	17,014	..	17,178	..	..
Tanjore	..	..	..	..	..	..	..	4,111	887,216	4,874	89,722	2	..
Madura and Ramnad	..	..	..	..	..	..	..	..	..	227,219	1,035,834	..	..
Tinnevelly	..	..	..	..	..	..	..	..	..	481	496,923	..	..
South Kanara	..	..	..	..	..	..	..	..	..	..	..	431,030	..
Malabar	..	..	..	..	..	..	..	..	..	..	61	1,293,287	..
Bellary and Anantapur	..	..	..	..	192	135,793	4,569	..	..	..	..	226,417	76
Cuddapah	..	..	..	..	..	176,481	50	..	..	..	..	..	99
Kurnool	..	..	..	3,976	400	132,887	800	..	..	..	..	65,409	..
North Arcot and Chittoor	..	..	..	..	..	92,022	696,364	9,824	..	..	1,205	932	61
Salem	..	..	..	..	..	..	171,405	1,681	48,450	..	180,849	35,470	..
Coimbatore and The Nilgiris	..	..	..	..	..	..	55,989	200	282,230	..	49,255	145,258	..
Trichinopoly and Pudukkottai	..	..	..	..	..	..	..	10,436	105,558	240	316,973	..	..
Travancore	..	..	..	..	..	..	..	..	..	..	..	..	..
Central Provinces	133,849	65,716	..	..	..	..	..	..	..	..	..	..	..
Orissa	978,893	..	..	..	..	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	1,452	68,192	80,973	116,357	1,645	..	..	..	..	..	..
Mysore and Coorg	..	175	..	..	..	410	133,483	..	..	..	1,734	719,201	..
Bombay	..	..	..	..	..	..	68	..	..	..	..	..	..
Bengal	38,398	..	28	..	..	..	..	..	..	..	..	..	..
Total ..	2,191,480	715,914	630,972	327,[illegible]	541,121	1,281,304	1,963,000	344,800	1,140,568	232,814	2,189,734	2,918,979	236

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.	1923–24.	
	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.
Ganjam	..	..	..	..	..	..	..	805,785	..	805,785	28·86	648,598	23·23
Vizagapatam	..	..	..	3	..	..	..	857,315	..	857,315	23·03	781,348	20·99
Gōdāvari	..	..	..	..	..	..	..	583,090	..	583,090	28·66	427,250	21.00
Kistna	..	..	..	..	..	..	..	449,386	..	449,386	17·33	459,442	17·72
Guntūr	..	..	..	..	..	..	..	441,324	..	441,324	20·07	475,318	21·55
Nellore	..	..	..	15	..	..	..	489,503	..	489,503	29·07	330,546	19·63
Chingleput and Madras	..	..	..	12	..	..	..	642,448	..	642,448	25·18	495,268	20·13
South Arcot	..	..	..	..	..	..	..	644,776	..	644,776	32·87	600,254	21·29
Tanjore	..	..	..	..	..	..	..	785,925	..	785,925	27·80	701,089	24·80
Madura and Ramnad	..	..	..	..	..	..	..	1,263,053	..	1,263,053	27·87	1,106,310	24·41
Tinnevelly	..	..	..	..	..	..	..	497,404	..	497,404	21·53	415,688	17·98
South Kanara	..	..	..	..	..	..	..	431,030	..	431,030	28·43	218,748	17·15
Malabar	..	..	..	..	[illegible]	..	..	1,293,365	..	1,293,365	34·74	1,023,567	27·18
Bellary and Anantapur	3,544	..	6	[illegible]	..	..	..	371,686	7,114	364,572		264,752	
Cuddapah	10	298	..	140	..	..	..	177,078	302	176,776	16·29	168,316	13·54
Kurnool	2,961	..	816	..	..	..	..	207,249	822	206,427		162,728	
North Arcot and Chittoor	47	4	..	1,621	..	..	..	802,080	3,411	798,669	19·77	794,571	19·61
Salem	..	..	..	..	..	..	..	437,855	17	437,838	17·06	432,785	16·86
Coimbatore and The Nilgiris	..	..	..	..	..	1,127	132	534,381	1,127	533,254	18·70	555,687	18·78
Trichinopoly and Pudukkottai	..	..	..	..	..	..	..	433,007	132	432,875	15·29	588,626	20·79
Travancore	..	..	..	..	..	..	..	...	..	...	..	25	..
Central Provinces	..	..	..	..	..	..	..	199,565	..	199,565	..	96,372	..
Orissa	..	..	..	..	..	..	..	978,893	..	978,893	..	766,987	..
Nizam's Dominions	137	..	..	..	..	..	..	269,866	..	269,866	..	239,993	..
Mysore and Coorg	..	..	..	695	..	..	..	865,798	236	865,562	..	671,272	..
Bombay	415	..	..	636	..	..	..	1,319	..	1,319	..	529	..
Bengal	..	..	..	..	..	..	..	38,426	..	38,426	..	13,988	..
Total ..	7,114	302	822	3,411	17	1,127	132	14,491,637	13,161	14,478,476	..	12,458,254	..

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APPENDIX H.

Receipts on account of salt revenue under all heads for 1924–25.

Division.	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.
Northern	11,42,511	2,24,600	194	2,395	..	91,56,753	78,495	1,06,04,948
Central	14,13,624	4,08,932	7,209	526	1,494	8,72,706	37,915	27,42,406
Southern	3,38,950	40,830	..	46,374	..	55,79,315	1,44,534	61,50,003
Total, 1924-25 ..	28,95,085	6,74,362	7,403	49,295	1,494	1,56,08,774	2,60,944	1,94,97,357
Deduct—Refunds ..	..	..	..	..	..	..	..	5,06,397
Net receipts	..	..	..	..	..	..	..	1,89,90,960
Total, 1923-24 ..	37,42,277	6,50,917	7,313	1,74,664	2,869	1,66,36,651	2,01,963	2,14,16,644
Deduct—Refunds ..	..	..	..	..	..	..	..	53,648
Net receipts	..	..	..	..	..	..	..	2,13,62,996

Enclosure 1 to Appendix H.

Statement showing particulars of cash and credit collections during the year 1924–25.

Particulars.	Government salt. Quantity.	Government salt. Duty.	Government salt. Cost price.	Excise salt. Quantity.	Excise salt.
(1)	(2)	(3)	(4)	(5)	(6)
	I. MDS.	RS.	RS.	I. MDS.	RS.
Total sales of salt	2,188,093	27,35,116	6,74,362	9,371,704	1,17,14,630
Deduct—Value of salt issued during the year on credit for payment of duty ..	2,093,906	26,17,383	..	8,687,053	1,08,58,816
Balance, Cash sales ..	94,187	1,17,733	6,74,362	684,651	8,55,814
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year ..	1,656,868	27,77,352	..	8,104,105	1,47,52,960
Total collections ..	1,751,055	28,95,085	6,74,362	8,788,756	1,56,08,774

Enclosure 2 to Appendix H

Statement showing the quantity and value of salt issued on credit in each Circle during the year 1924–25.

Circle.	Government or Excise.	Quantity.	Amount.
(1)	(2)	(3)	(4)
		MDS.	RS.
Naupada	Government	155,070	1,93,837
	Excise	1,782,728	22,28,410
Konada	Government	170,886	2,13,608
	Excise	551,802	6,89,752
Pennugudura	Government	158,728	1,98,410
	Excise	592,794	7,40,993
Chinnaganjam	Government	317,260	3,96,575
	Excise	472,685	5,90,856
Krishnapatnam	Government	11,400	14,250
	Excise	1,160,524	14,50,655
Madras Depot	Government	1,143,552	14,29,440
	Excise	..	..
Cheyur	Government	4,182	5,227
	Excise	923,072	11,53,840
Tranquebar	Government	..	..
	Excise	387,730	4,84,663
Adirampatnam	Government	95,570	1,19,463
	Excise	638,524	7,98,155
Vattanam	Government	37,258	46,573
	Excise	36,678	46,037
Tuticorin	Government	..	..
	Excise	2,140,316	26,75,395
Total ..	Government	2,093,906	26,17,383
	Excise	8,687,053	1,08,58,816
	Grand total ..	10,780,959	1,34,76,199

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.	Goa, on exports by rail.	Orissa, on exports by rail.	Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	RS.
1923-24 ..	2,14,16,644	35,46,683	6,78,850	12,395	63	2,56,54,635
1924-25 ..	1,94,97,357	23,46,079	3,99,556	2,560	8	2,22,45,560

Year.	Deduct duty on exports to — Calcutta by sea.	Orissa, Chota-Nagpur and Bengal by rail.	Mysore.	Nizam's Dominions.	Central Provinces by rail.	Bombay by rail.	Total deductions.	Net results.
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1923-24 ..	..	19,47,673	2,57,340	5,93,318	2,40,930	773	30,40,034	2,26,14,601
1924-25 ..	12,500	12,71,649	1,70,621	3,37,161	2,49,456	1,130	20,42,517	2,02,03,043

APPENDIX I

Statement of expenditure incurred in the Salt Department during the year 1924-25.

Items.	RS.
Establishments.	
Permanent	8,46,909
Temporary	67,787
Allowances.	
Travelling allowance including fixed travelling allowance ...	59,389
House-rent and other allowances	1,836
Rewards and overtime fees	437
Supplies, Services and Contingencies.	
Purchase, repair and carriage of tents	131
Service Postage and Telegram charges.	10,853
Tour charges	} 67,030
Office expenses and miscellaneous	
Salt Purchase and Freight.	
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt.	2,84,687
Conveying and storing salt	1,14,308
Miscellaneous	5,133
Works.	
Revenue and general purposes	1,82,847
Excise licensees works	36,412
Manufacture and storage of salt—Government	61,016
Total ...	17,38,775

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APPENDIX J.

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1924-25.

Items	Ganjam.		Sorla.		Calingapatam.		Karasa.		Polavaram.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(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	361,625	74,748 8 8	48,118	10,678 4 6	86,184	23,924 8 11	7,526	1,493 7 0	69,291	16,092 1 10
2. (a) Quantity of salt manufactured ..	..	..	..	..	178,048	..	..	..	142,752	..
(b) Gain by weighment	..	..	..	..	56	..	..	..	..	..
(c) Miscellaneous	..	..	..	..	..	..	..	..	..	..
Total of (a), (b) and (c) ..	..	..	..	..	178,104	..	..	..	142,752	..
3. Deduct wastage	36,846	..	8,724	..	7,560	..	..	..	4,681	..
4. Net quantity (i.e., item 2 — item 3) ..	..	..	..	..	170,544	..	..	..	138,071	..
5. Land assessment	..	1,148 15 8	..	630 14 4	..	268 5 4	..	211 8 0	..	257 15 5
6. Land and village cess	..	71 13 0	..	39 6 11	..	16 2 4	..	16 8 4	..	20 2 6
7. Payment to manufacturers	..	..	..	..	..	29,009 5 11	..	..	..	23,792 0 0
8. Works for salt manufacture and storage. {Interest ..	..	3,456 4 3	..	1,710 14 9	..	2,002 14 0	..	186 15 10	..	497 2 11
{Repairs ..	..	2,143 15 10	..	49 15 2	..	2,034 15 2	..	195 3 2	..	2,469 12 10
9. Roads and Railway sidings—Interest ..	..	247 13 10	..	44 14 8	..	168 2 [illegible]	..	82 0 0	..	283 7 2
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year.	..	2,948 8 3	..	..	..	..	..	..	..	..
10-A. Pensionary charges	..	..	..	..	..	2,006 0 9	..	..	..	1,193 13 7
11. Conveying and storing salt	..	..	..	..	..	3,489 7 3	..	..	..	2,343 1 10
12. Net miscellaneous expenditure on other heads, including salt-weighing machines.	..	..	..	..	..	16 2 0	..	24 5 0	..	22 13 0
13. Total (i.e., of items 5 to 12)	..	10,017 6 10	..	2,476 1 10	..	39,001 7 8	..	716 8 4	..	30,880 5 3
14. Cost per maund of net quantity above shown (i.e., in item 4) as brought into store.	..	..	..	..	..	0 3 7·9	..	..	..	0 3 6·9
15. Number of maunds of salt sold	152,736	..	38,814	..	182,116	..	3,468	..	127,134	..
16. Cost of the same	..	31,501 12 9	..	8,627 11 5	..	45,563 1 6	..	688 2 10	..	29,002 1 10
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same ..	2 2 14	..	1 2 26	..	0 11 6	..	2 1 9	..	1 0 2	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent.	..	518 0 6	..	427 8 4	..	1,670 10 4	..	58 1 8	..	1,166 5 8
19. Total cost of salt sold (items 16 + 18) ..	..	32,019 13 3	..	9,055 3 9	..	47,233 11 10	..	746 4 6	..	30,168 7 6
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 3 4·2	..	0 3 8·8	..	0 4 1·8	..	0 3 5·3	..	0 3 9·5
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year ..	36,846	..	..	..	7,560	..	..	..	4,681	..
23. Closing stock balance	172,572	35,592 15 7	..	..	70,692	16,163 6 10	..	..	79,144	17,683 11 9
24. Proceeds of salt sold (i.e., quantity shown in item 15).	..	29,314 1 8	..	4,874 13 0	..	72,794 15 0	..	789 8 0	..	37,407 7 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)].	..	— 41,831 4 8	..	— 14,858 11 3	..	+ 17,799 11 1	..	— 1,450 3 6	..	+ 8,830 9 5

APPENDIX J—*cont.*

Statement showing the cost of salt per maund in the Government factories and extensions of the Madras Presidency, 1924-25—*cont.*

Items—*cont.*	Penugudu. Quantity. (12)	Penugudu. Value. (13)	Chinnaganjam. Quantity. (14)	Chinnaganjam. Value. (15)	Madras Depot. Quantity. (16)	Madras Depot. Value. (17)	Karambalam. Quantity. (18)	Karambalam. 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	35,364	7,220 2 5	321,374	61,595 10 11	1,667,375	466,588 10 3	85,362	19,196 6 4
2. (*a*) Quantity of salt manufactured	..	..	323,968	..	924,326	..	112,092	..
(*b*) Gain by weighment	..	..	318	..	5,730	..	30	..
(*c*) Miscellaneous	..	..	4	..	20	..	..	..
Total of (*a*), (*b*) and (*c*)	..	..	324,290	..	930,076	..	112,122	..
3. Deduct wastage	6,170	..	10,412	..	72,021	..	246	..
4. Net quantity (i.e., item 2 — item 3)	..	..	313,878	..	858,055	..	111,876	..
5. Land assessment	..	240 6 0	..	314 4 9	..	3,104 10 7	..	198 10 7
6. Land and village cess	..	18 12 6	..	26 3 0	..	372 6 2	..	..
7. Payment to manufacturers	..	..	..	47,245 5 4	..	134,797 8 8	..	14,011 8 0
8. Works for salt manufacture and storage. Interest	..	145 11 3	..	967 15 4	..	12,013 7 8	..	353 7 1
Repairs	..	237 14 9	..	961 8 10	..	17,570 12 9	..	214 8 1
9. Roads and Railway sidings—Interest	..	15 1 6	..	856 15 4	..	606 0 6	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year.	..	1,760 11 5	..	..	..	..	..	709 0 8
10-A. Pensionary charges	..	198 0 0	..	1,512 1 4	..	8,629 5 11	..	876 9 1
11. Conveying and storing salt	..	5 8 0	..	2,708 5 2	..	82,203 9 2	..	1,740 7 2
12. Net miscellaneous expenditure on other heads, including salt-weighing machines.	..	..	..	..	..	166 0 2	..	..
13. Total (i.e., of items 5 to 12)	..	2,612 1 5	..	54,892 11 1	..	259,762 13 7	..	18,114 2 8
14 Cost per maund of net quantity above shown (i.e., in item 4) as brought into store.	..	..	..	0 2 9·2	..	0 4 10·1	..	0 2 7
15 Number of maunds of salt sold	18,540	..	322,734	..	1,1[illegible],632	..	52,411	..
16. Cost of the same	..	3,785 4 0	..	55,806 1 4	..	331,310 8 5	..	9,975 8 1
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	1 8 21	..	1 0 11	..	1 0 23	..	2 7 2	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent.	..	261 2 7	..	2,299 8 2	..	14,[illegible]42 14 10	..	1,030 12 0
19. Total cost of salt sold (items 16 + 18)	..	4,046 6 7	..	58,105 9 6	..	346,383 7 2	..	11,006 4 1
20. Cost per maund of salt sold (item 19 ÷ item 15).	..	0 3 6	..	0 2 10·6	..	0 4 9	..	0 3 4·3
21. Quantity of salt destroyed and cost of destruction.	..	..	..	..	..	..	..	..
22. Wastage ascertained during the year	6,170	..	10,412	..	72,021	..	246	..
23. Closing stock balance	7,298	1,490 0 2	310,394	55,955 9 4	1,337,108	381,780 1 9	140,720	26,098 6 7
24. Proceeds of salt sold (i.e., quantity shown in item 15).	..	2,928 12 6	..	71,625 15 0	..	408,427 15 7	..	8,239 3 0
25. Net profit or loss at the factory on all transactions during the year [i.e. (items 23 + 24) — (items 1 + 19 + 21)].	..	— 6,847 12 4	..	+ 7,859 3 11	..	— 1,164 0 2	..	+ 4,134 15 2

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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, 1924-25—*cont.*

Items—*cont.*	Vedaranniyam. Quantity. (20)	Vedaranniyam. Value. (21)	Adirampatnam. Quantity. (22)	Adirampatnam. Value. (23)	Kattumavadi. Quantity. (24)	Kattumavadi. Value. (25)	Manakkudi. Quantity. (26)	Manakkudi. Value. (27)
	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.	I. MDS.	RS. A. P.
1. Opening stock balance	76,490	14,409 9 7	5,412	1,028 13 6	84,262	29,008 15 2	74,872	20,549 9 3
2. (*a*) Quantity of salt manufactured	40,800	..	..	..	64,816	..	29,652	..
(*b*) Gain by weighment	..	..	..	..	4	..	..	..
(*c*) Miscellaneous	..	..	..	..	..	..	..	..
Total of (*a*), (*b*) and (*c*)	40,800	..	..	..	64,820	..	29,652	..
3. Deduct wastage	182	..	1,184	..	5,656	..	2,994	..
4. Net quantity (i.e., item 2 — item 3)	40,618	..	..	..	59,164	..	26,658	..
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	..	5,525 0 0	..	..	..	9,452 5 4	..	4,015 6 0
8. Works for salt manufacture and storage. Interest	..	148 2 2	..	..	..	320 11 9	..	346 9 11
Repairs	..	542 0 0	..	..	..	349 3 6	..	227 0 0
9 Roads and Railway sidings—Interest	..	..	..	..	..	82 8 4	..	..
10. Establishment charges in excess of 5 per cent of duty on salt sold in the preceding year.	..	..	..	..	..	1,992 0 0	..	2,101 10 0
10-A. Pensionary charges	..	270 2 0	..	..	..	1,589 7 0	..	863 9 6
11. Conveying and storing salt	..	1,025 12 0	..	..	..	1,241 6 5	..	678 14 0
12. Net miscellaneous expenditure on other heads, including salt-weighing machines.	..	..	..	..	..	38 2 7	..	..
13. Total (i.e., of items 5 to 12)	..	7,530 15 11	..	..	..	15,262 2 10	..	8,324 1 3
14 Cost per maund of net quantity above shown (i.e., in item 4) as brought into store.	..	0 2 11·5	..	..	..	0 4 1·5	..	0 4 11·9
15. Number of maunds of salt sold	300	..	1,612	..	81,926	..	39,084	..
16. Cost of the same	..	54 8 6	..	306 7 2	..	26,595 5 9	..	9,651 9 4
	Y. M. D.		Y. M. D.		Y. M. D.		Y. M. D.	
17. Average period of storage of the same	2 5 4	..	0 10 24	..	1 3 16	..	1 3 6	..
18. Interest on cost (i.e., amount shown in item 16) at 4 per cent.	..	5 6 5	..	11 3 6	..	1,374 1 2	..	482 11 6
19. Total cost of salt sold (items 16 + 18)	..	59 14 11	..	317 10 8	..	27,969 6 11	..	10,134 4 10
20. Cost per maund of salt sold (item 19 ÷ item 15)	..	0 3 2·3	..	0 3 1·8	..	0 5 5·5	..	0 4 1·7
21. Quantity of salt destroyed and cost of destruction	..	..	..	..	..	..	6	..
22. Wastage ascertained during the year	182	..	1,184	..	5,656	..	2,994	..
23. Closing stock balance	114,212	20,887 13 2	..	..	61,500	15,884 11 0	61,666	19,201 6 5
24. Proceeds of salt sold (i.e., quantity shown in item 15).	..	56 4 0	..	707 8 0	..	26,228 1 0	..	10,285 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)].	..	+ 6,474 8 8	..	— 639 0 2	..	— 14,865 10 1	..	— 1,197 7 8

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APPENDIX K.

Statement of offences against the Salt laws in the Madras Presidency in the year 1924-25.

—	Naupada.	Konada.	Pennugudurs.	Chinnaganjam.	Krishnapatnam.	Nellore.	Madras Depot.	Cheyur.	Tranquebar.	Adirampatnam.	Pattanam.	Tuticorin.	Salt Revenue, Coimbatore.	Total 1924-25.	Total 1923-24.
Pending at the beginning of the year and reported during the year— Cases ..	5	8	6	1	..	7	..	5	6	77	20	..	12	147	324
Persons ..	11	8	10	1	..	11	..	5	6	72	15	..	12	151	306
Disposal by officers of the Department.															
Released by Department— I. Infirm persons, pregnant women and children— Cases ..	..	..	..	1	..	..	..	..	..	25	..	..	..	26	2
Persons ..	..	..	..	1	..	..	..	..	..	25	..	..	..	26	3
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time— Cases ..	..	..	..	..	..	1	..	..	1	4	..	..	2	8	9
Persons ..	..	..	..	..	..	1	..	..	1	4	..	..	2	8	9
III. On proof of ignorance or inadvertence— Cases ..	..	..	..	..	..	..	..	..	2	1	..	..	..	3	6
Persons ..	..	..	..	..	..	..	..	..	2	1	..	..	..	3	6
IV. For want of proof— Cases ..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	13
Persons ..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	10
Total released— Cases ..	..	..	..	1	..	1	..	..	3	31	..	..	2	38	30
Persons ..	..	..	..	1	..	1	..	..	3	31	..	..	2	38	27
Sent for trial— Cases ..	5	8	6	..	..	5	..	5	2	41	15	..	9	96	217
Persons ..	11	8	10	..	..	10	..	5	2	41	15	..	10	112	257
Total disposed of— Cases ..	5	8	6	1	..	6	..	5	5	72	15	..	11	134	247
Persons ..	11	8	10	1	..	11	..	5	5	72	15	..	12	150	284
Undetected cases and scrapings of salt-earth registered and written off— Cases ..	..	..	..	..	..	1	..	..	..	5	5	..	1	12	65
Total cases and persons dealt with including undetected cases and scrapings written off— Cases ..	5	8	6	1	..	7	..	5	5	77	20	..	12	146	322
Persons ..	11	8	10	1	..	11	..	5	5	72	15	..	12	150	294
Balance remaining for disposal at the end of the year— Cases ..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	2
Persons ..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	2
Disposal by the Magistracy.															
Pending trial on 1st April 1924 and since sent up for trial up to 31st March 1925— Cases ..	7	8	7	..	..	5	..	5	2	41	15	..	9	99	260
Persons ..	16	8	12	..	..	10	..	5	2	41	15	..	10	118	265
Convicted— Cases ..	6	..	7	..	..	5	..	5	1	40	15	..	6	85	243
Persons ..	13	..	10	..	..	10	..	5	1	40	15	..	7	101	249
Acquitted— Cases ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	4
Persons ..	1	..	2	..	..	..	..	..	..	..	..	..	..	3	5
Balance remaining undisposed of on the 31st March 1925— Cases ..	1	8	..	..	..	..	..	..	1	1	..	..	3	14	3
Persons ..	1	8	..	..	..	..	..	..	1	1	..	..	3	14	6

Government of Madras

FINANCE (C.S.) DEPARTMENT

G.O. No. 208, 15th October 1925

Salt—Administration Report for 1924-25—Recorded with remarks.

READ—the following paper:—

Letter from C. H. MASTERMAN, Esq., I.C.S., Collector of Salt Revenue, Madras, to the Secretary to Government, Finance (C.S.) Department, dated the 31st August 1925, R. No. 1313-Salt.

[*Subject.*—Salt Administration Report—1924-25.]

I have the honour to submit herewith my report on the administration of the Salt Revenue in the Madras Presidency for the year 1924-25.

Order—No. 208, Finance (C.S.), dated 15th October 1925.

Recorded.

2. The Government have under consideration the question of reopening the salt factories at Veppalodai and Muthuraghunathapatnam as it has been represented to them that the closure of these factories has deprived the inhabitants of the locality of their means of subsistence at a season of the year when other work is scarce. Reports have been called for from the Collectors of Tinnevelly and Ramnad respectively as to the economic effects of the closure.

3. In G.O. No. 189, Finance (C.S.), dated 19th September 1925, the orders directing the closure of the saltpetre factories and refineries in this Presidency were cancelled.

(By order of the Governor in Council)

J. B. BROWN,
Deputy Secretary to Government.

To the Collector of Salt Revenue.
,, Government of India, Finance Department (Central Revenues), with covering letter.
,, Development Department.
,, Revenue Department.
,, Principal, Intelligence Branch, Customs and Excise Custom House, London.
Editors' Table.

செப்பனிடுபவர் பெயர்
பி. விஸ்வநாதன்.
செப்பனிடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட நாள் 9/94

செப்பனிட்டு முடித்த நாள் 11/94

9/11/94 4/11/94

சரிபார்க்கும் மு. பா. எ. கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

No. 35/94
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