

112

ADMINISTRATION REPORT
OF THE
SALT DEPARTMENT
MADRAS PRESIDENCY
FOR
1926-27.



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ADMINISTRATION REPORT
OF THE
SALT DEPARTMENT

MADRAS PRESIDENCY

FOR

1926-1927.

CHAPTER I.

Administration.

The year under review is the third year of the existence of the Salt Department after its separation from 'Excise.' It was found necessary during the year to relieve the Secretary to the Collector of Salt Revenue of his additional appointment of Assistant Commissioner, Central Division, and to appoint a full time Assistant Commissioner for that Division. In consequence an additional Assistant Commissioner's post was created from 1st October 1926. The new Assistant Commissioner was placed in charge of the Central Division and the Secretary to the Collector relieved of his duties as Assistant Commissioner with effect from the same date. Simultaneously the territorial jurisdiction of the Assistant Commissioners, Central and Northern Divisions, was altered by the transfer of the Krishnapatnam Circle from the Northern to the Central Division. With effect from the same date, the Preventive Circle with its head-quarters at Coimbatore, was abolished and in the place of the Preventive Inspector two permanent Assistant Inspectors for preventive duty with head-quarters at Coimbatore and Cannanore were employed. The Preventive Assistant Inspector stationed at Coimbatore was placed under the direct control of the Assistant Commissioner, Central Division, and the Assistant Inspector at Cannanore under the control of the Assistant Commissioner, Southern Division.

During the year the Government of India were pleased to declare the Collector of Salt Revenue as "Head of the Department" under rule 2(10) of the Supplementary Rules framed by them.

In addition to these changes, the chief administrative changes made during the year were :—

- (1) The closure of the Surla Factory in the Ganjam District on 1st December 1926 and the surrender of the establishment sanctioned for the factory with effect from the same date.
- (2) The conversion of the monopoly block (Extension I) of the Penuguduru Factory into Modified Excise from the season of 1927.
- (3) The bifurcation of the Chinnaganjam Factory into Chinnaganjam North and Chinnaganjam South Factories, each in charge of an Assistant Inspector.
- (4) The conversion of the monopoly block in the Vedaranniyam factory and of Sarahad No. I of the Karambalam factory into Modified Excise from 1st January 1927.
- (5) The introduction of revised rules for the control of the Saltpetre industry in the Presidency on the basis of the system obtaining in Northern India.
- (6) The extension of the concession of the export of salt under bond by rail to Calcutta which had been enjoyed by the factories in the Ganjam District other than Calingapatam, to all the factories in the Presidency.
- (7) The extension of the principle of making the charge of an Assistant Inspector a separate factory to the cases of the Naupada, Krishnapatnam and Adirampatnam factories.
- (8) The transfer of control of the Theethandathanam Sub-Port from the Salt to the Customs Department.

2. *Personnel.*—Mr. C. H. Masterman, I.C.S., was in charge of the department up to 28th February 1927, when, he proceeded on leave. Mr. L. K. Fearon officiated for him for about three weeks from 1st March and was succeeded by Mr. J. B. Brown, I.C.S., who took charge on 23rd March 1927 and continued to officiate till the end of the year. Mr. E. W. Truter was Secretary to the Collector of Salt Revenue throughout the year except for a period of six weeks from 4th January 1927 when Mr. W. G. Baldrey acted for him. Mr. P. V. Rangaswami Ayyangar held the post of Assistant Commissioner, Northern Division, till the end of June 1926 when he retired and was succeeded by Mr. H. L. Prager. On 29th September 1926, Mr. Prager was relieved by Mr. W. G. Baldrey who continued to officiate till the return of Mr. L. K. Fearon from leave on 6th November 1926. For the period from 24th February 1927 to 31st March 1927 Mr. Baldrey was again in charge of the Northern Division. The Central Division continued to be a combined charge under the Secretary to the Collector of Salt Revenue and Assistant Commissioner, Central Division, till a separate Assistant Commissioner was sanctioned for it from 1st October 1926 and Mr. Prager was appointed to the new post. Mr. B. M. Marriott was in charge of the Southern Division throughout the year.

CHAPTER II.

Establishment.

3. In the light of the experience gained in working the separate department since its formation a re-distribution of the subordinate executive and clerical establishments in the several factories and offices was effected during the year. The principal alterations in the total sanctioned strength resulted from the substitution of permanent Assistant Inspectors at the Naupada, Chinnaganjam, Krishnapatnam and Adirampatnam factories for the temporary Assistant Inspectors sanctioned for them. This change was necessitated by the division of each of these factories into two or more separate units, each in charge of an Assistant Inspector. Appendix A shows the sanctioned strength of the establishment. There was an increase of 168 men and a decrease of 447 men resulting in a net decrease of 279 men. The decrease is chiefly due to the revision and re-distribution of establishments, especially Petty Officers and peons, which was sanctioned by the Central Board of Revenue in its R. Dis. No. 487-Salt, dated 2nd November 1926 and partly to the surrender of the staff in the Surla and Karasa factories which were closed.

4. *Punishments.*—The total number of punishments imposed on officers of the department was 350 (319) and the percentage of punishments to the total strength was 10·32 (8·69). The majority of the punishments related to fines and stoppages of pay imposed on the menial establishment for absence without leave or for sleeping while on guard duty, and, in a few cases, for disobedience of orders.

5. *Resignations.*—Fifteen peons resigned their appointments.

CHAPTER III.

Manufacture.

6. The season of 1926 was on the whole favourable for salt manufacture. In view of the failure of manufacture in the previous two seasons and the low stock of salt at the beginning of October 1925 special steps were taken to begin manufacture in the 1926 season at the earliest possible date in each factory and to work all cultivable holdings to their full extent. These efforts, aided by favourable conditions, produced successful results in almost all the factories in the Presidency. In a few isolated cases, namely, at the Sumadi factory in the Ganjam District, at Tada in the Nellore District and at Thambikkottai and Adirampatnam in the Tanjore District manufacture was interrupted by rains. At Sumadi it was a practical failure owing to intermittent rains. At Tada it had to be stopped in August owing to a heavy downpour in that month. At Thambikkottai and Adirampatnam it was a partial failure owing to intermittent rains in the months of May to July 1926. Monopoly

factories also were worked to their full capacity during the year. At the Chinnaganjam monopoly factory the output was increased by 2.75 lakhs of maunds over that of the previous year by granting an enhanced rate of kudivaram on all salt stored up to 30th June 1926, while at Ennore the dittam which had been originally fixed at 15 lakhs of maunds was subsequently raised to 20 lakhs of maunds and the quantity actually stored was 18.34 lakhs of maunds against 9.72 lakhs of maunds in the previous year. The result of these measures was an increase in stocks at the end of the year by 11½ lakhs of maunds over the stocks at the corresponding date in the previous year.

7. The quantity of salt manufactured in the year was 131 lakhs of maunds or 39½ lakhs of maunds more than the quantity produced in 1925. Of this quantity nearly 30 lakhs of maunds belonged to Government and the balance to the licensees. The stock on hand at the beginning of the year was 46¾ lakhs of maunds and the quantity imported during the year, mainly from Bombay, was 17¾ lakhs of maunds. The total stock of salt available for consumption was therefore 195½ lakhs of maunds. The quantity issued during the year amounted to nearly 136 lakhs of maunds as against 137½ lakhs of maunds in 1925-1926. The decrease in issues is slight. Excluding the years 1922-1923 and 1924-1925 when the removals were abnormally large owing to an apprehension of enhancement in the salt duty in the former year and the replenishing of stocks by the merchants in the latter year as a result of restricted removals in 1923-24 the average issues in the three years 1921-1922, 1923-1924 and 1925-1926 were 136 lakhs of maunds. The average for the five years ending with 1921-1922 was 134 lakhs of maunds. The issues during the year under review therefore represent nearly the normal demand. The stock of salt at the end of the year was 58 lakhs of maunds as against 47 lakhs of maunds at the end of 1925-1926. The ascertained wastage in the year was 1½ lakhs of maunds as against 4 lakhs of maunds in the previous year. The low wastage is due to the very small stock of old salt at the beginning of the year and the higher percentage of new season's salt removed by the merchants.

Steps have been taken to increase the output of salt in the current season also by commencing manufacture early and by requiring licensees to exercise due diligence in manufacture.

8. During the year under report orders were received directing the closure of the Surla factory. As there had been no manufacture in the factory for several years and no stock of salt at the factory there was no difficulty in giving immediate effect to the orders of closure. Mention was made in last year's report of the re-opening of the Veppalodai factory and of the extension of time granted for removal of salt in the Muthuraghunathapatnam factory. The lessee of the former factory is working it in the current season and the time for removal of salt from the latter factory has been extended up to 31st December 1927 as it was found that there was still a large stock of salt at that factory and that the cost of its destruction would be prohibitive. In the new Modified

Excise Extensions opened at Balacheruvu and Iskapalle in the early part of the 1926 season nearly three-fourths of the area of the former and almost the entire area of the latter had been brought under cultivation at the end of 1926-1927. Not much progress in manufacture, however, was made in the Balacheruvu extension in the year under review as it was the first year of working and the lessee had to devote his time to the construction of the necessary works. The lessee has however done well in the current season. Towards the close of the year the Maharaja of Venkatagiri, the lessee of the Modified Excise Extensions in the Tada factory relinquished extensions III and IV (about 34 acres). During the year two new extensions under the Modified Excise system, one of about 116 acres at Chinnaganjam and the other of about 42 acres at Krishnapatnam were opened. Nearly 34 acres of the former and 20 acres of the latter extension have been brought under cultivation in 1926.

9. The policy of the department in reserving Government stocks only in localities where conditions as to stocks and prices rendered it necessary was continued in the year under review. Manufacture under the monopoly system was permitted at Calingapatam, Polavaram, Guruzanapalle Extension I, Chinnaganjam, Ennore factories, Karambalam and Kattumavadi and a quantity of $27\frac{1}{2}$ lakhs of maunds was stored. The right of Government to purchase salt from Modified Excise licensees at a fixed rate of kudivaram was exercised in several of the factories north of Madras, namely Gokurkudda, Sumadi, Pundi, Naupada, Badjanapara, Balacheruvu, Guruzanapalle, Chinnaganjam and Iskapalle, as owing to low stocks at the beginning of the year the excise prices tended to rise unduly in these factories. The quantity purchased from the Modified Excise licensees was 2,39,125 maunds against 42,000 maunds in the previous year. The sanction of the Central Board of Revenue has been obtained to work Guruzanapalle Extension I, Sarahad No. I of the Karambalam factory and the monopoly block in the Vedaranniyam factory under the Modified Excise system from 1st January 1927.

10. The quantity of salt removed under the bag storage system during the year was nearly 36 (28) lakhs of maunds or 33.6 per cent. of the total sales for Home and Inland Consumption. The system of bag storage has been abolished in the current year.

11. The wholesale prices of excise salt increased on the average from 4 annas 11 pies in 1925-1926 to 5 annas in 1926-27. There was a decrease in the case of Government salt, the average price being 6 annas 1 pie (6 annas 3 pies). The increase in the average excise prices was marked in the Ganjam, Naupada and Penuguduru Circles and it was solely due to the very low stocks at the beginning of the year. The prices came down gradually as the stock of Government salt manufactured in monopoly factories and purchased from Modified Excise licensees was put up for sale. The issues of Government salt had to be restricted and the salt sold in auction in the Sumadi, Calingapatam and

Polavaram factories during the first part of the year. This accounts for the increase in the price of Government salt in these factories over the Presidency average for 1926-1927. The Central Board of Revenue has recently prescribed revised instructions for the calculation of the financial results of the working of monopoly factories and for regulating the prices at which Government salt should be issued. The existing form of Appendix J has been split up into three parts,—J (1), J (2) and J (3)—and the Appendix has been prepared in accordance with the above orders. The transactions in 1926-1927 resulted in a loss only in the Vedaranniyam and Manakkudi factories.

The retail prices at the head-quarter stations varied on the average from 1 anna 1·2 pies to 2 annas 3·1 pies a Madras measure of 120 tolas. The prices in 1925-1926 were higher and ranged from 1 anna 1·9 pies to 2 annas 5·4 pies a Madras measure. The price exceeded 2 annas a Madras measure only in the Vizagapatam District and in the Nilgiris.

12. In connection with the high retail prices at Vizagapatam mention was made in last year's report of the preference shown by the local consumer for the reddish brown salt of the Balacheruvu factory and of the arrangements made for increasing the output of salt at this centre. This expectation has been to some extent realised: The output at Balacheruvu in the year under review was 1,48,178 maunds against 5,892 maunds in the previous year and the average retail price at Vizagapatam was 2 annas 3·1 pies against 2 annas 5·4 pies a Madras measure in the previous year.

CHAPTER IV.

Distribution and Consumption.

13. The total quantity of salt issued from the salt factories for ordinary consumption during the year under report was 11,742,319 (11,783,758) maunds. Of this quantity 64,310 (63,510) maunds were issued to the French Government, 414,286 (501,214) maunds to the Travancore Durbar, 141,104 (255,888) maunds to the Fisheries Department and 448,114 (385,410) maunds were exported by sea to Colombo. The balance of 10,674,505 (10,577,736) 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 1,389,509 (1,553,893) maunds imported by sea mainly from Bombay into the West Coast districts and 385,506 (333,078) maunds imported from Bombay and Goa by rail. From the same sources 651,479 (658,249) maunds were imported by rail into Mysore. The imports by sea into South Kanara and Malabar show a decrease since the year 1924-1925. The decrease is chiefly due to the import

of an exceptionally large quantity of 18.78 lakhs of maunds in 1924-1925 and to a small extent due to replacement of Bombay salt by Madras (Tuticorin) salt.

14. During the year there was no export of salt to Calcutta under bond either by sea or by rail though steps were taken to stimulate the licensees and merchants by extending the concession of export to Calcutta under bond by rail which had been restricted to the factories in the Ganjam District except Calingapatam, to all the factories in the Presidency.

Owing to the dearth of salt in Ceylon during the year, the exports to that country show an increase of about 62,700 maunds over the figures of the previous year.

15. Appendix G shows the salt traffic in the Madras Presidency as far as it can be ascertained from the railway and sea customs returns corrected by the factory declarations. It is noticeable that the salt of the Tuticorin factories has begun to compete in the interior districts of the Presidency, notably in South Arcot, Tanjore, Coimbatore and the Nilgiris which were hitherto supplied largely from the factories situated in the Tanjore and South Arcot districts. The preference for the Tuticorin salt is due to its lightness and low selling price.

The quantities consigned to Bengal, Central Provinces and the Nizam's Dominions decreased from 16,136 ; 134,939 ; 166,250 maunds in 1925-1926 to 15,185 ; 85,668 ; 136,998 maunds in the year, while the quantity consigned to Orissa increased from 791,758 maunds to 966,550 maunds in the year under review. The demand from the Central Provinces is usually met partly from the Ganjam and partly from the Vizagapatam district. Owing to the closure of Karasa in 1925-1926 and the low stock of salt in the factories of the Vizagapatam district at the beginning of 1926 there has been no export of salt from this district to the Central Provinces during the year under review. This accounts for the decrease in the removals to Central Provinces. The decrease in removals to the Nizam's Dominions is due to the preference for Bombay salt in that centre. Orissa gets its supply entirely from the Ganjam District and the increase in removals to that Province during the year is due to the fact that the quantities removed in the previous year 1925-1926 were below the normal owing to low stocks in the factories of the Ganjam district in that year.

16. The consumption of salt per head of population in the year under report was 20 lbs. against 20.20 lbs. in 1925-1926 and 21.84 lbs. in 1924-1925.

CHAPTER V.

Revenue and Expenditure.

17. The total receipts on account of Salt Revenue were Rs. 143.12 (147.71) lakhs. The fall in the revenue compared with the revenue

realised in 1925-1926 is due chiefly to the decrease in sales during the year ending 30th September 1926. The sales are mostly on the credit system under which duty is payable six months after the date of issue of the credit order. The refunds during the year amounted to Rs. 10,605 (12,124).

18. Of the total revenue Rs. 15.45 lakhs represents the duty and the cost price realised in cash, Rs. 124.57 lakhs the duty on salt sold on credit and the balance of Rs. 3.10 lakhs customs duty, cess and fines. The percentage of issues of salt under the credit system was 94.5 (93.6).

19. *Charges.*—The total charges amounted to Rs. 20.40 lakhs of which Rs. 10.40 lakhs were the recurring charges for establishments, supplies, services and contingencies of the Department and Rs. 10.00 lakhs charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works. The charges in 1926-1927 were on a par with the charges in the previous year except under (1) "Purchase of Salt Manufacturers' share" (2) "Conveying and Storing salt" and (3) "Miscellaneous." The increased expenditure under items (1) and (2) was due to the necessity of securing a large stock of salt in the monopoly factories owing to the failure of manufacture in the two previous years. The decrease in expenditure under item (3) "Miscellaneous" was due to decrease under payments by way of compensation to licensees of closed factories.

CHAPTER VI.

Measures for the protection of the Revenue.

20. Appendix K shows the number of salt cases reported and the action taken on them. There was an increase of about 10 per cent. in the number of cases reported. The increase occurs chiefly in the Ganjam, Naupada, Chinnaganjam and Cheyur Circles and in the Salt Preventive areas under the charge of the Assistant Inspectors, West Coast and Coimbatore and is due to more efficient supervision of the swamps and saline areas. It is noticeable that there has been a considerable increase in cases of possession of earth salt in the Preventive area under the jurisdiction of the Assistant Inspector, Coimbatore and this fact indicates that illicit manufacture of salt from salt earth is still rife especially in the interior parts of the Trichinopoly District.

21. The total number of offences reported (inclusive of undetected cases and undetected scrapings) was 159 (143). The offenders were traced in 151 cases of which 125 cases were sent up for trial. No cases were pending with the Magistracy at the beginning of the year. Convictions were obtained in 119 cases and the remaining 6 cases were pending with the Magistracy at the end of the year. Of the cases traced, 133 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 42 maunds. The average duration of enquiry into cases by Inspectors and Assistant Inspectors was 7.74 (6.48) days.

CHAPTER VII.

Miscellaneous.

22. *Saltpetre*.—Reference has been made to the introduction during the year of the system adopted in Northern India for the regulation of the saltpetre industry. Under this system a single license is issued for the manufacture of both crude and refined saltpetre and the licensee is left free to dispose of the educed salt. The number of licenses issued from 1st January 1927 the date on which the new rules were brought into force to 31st March 1927 was 72 and the quantity of saltpetre produced during that period was 690 maunds. It was expected at the time of the introduction of the new system that very little of the educed salt would pass into human consumption. It was however ascertained that nearly 373 maunds of educed salt had been issued for human consumption during the year. It has been found on enquiry that this salt is subjected to a cleaning process before it is offered for sale and that it has had no harmful effect on the consumers. Steps are being taken to have samples of this salt analysed periodically, and the result will be watched.

23. *Amenities*.—During the year the departmental elementary schools at the Kanuparti, Chinnaganjam, Krishnapatnam, Iskapalle, Voyalur and Neidavasal factories were closed and schools were opened at the Humma and Polavaram factories. Tennis and badminton courts exist in most of the factories for the recreation of the staff.

24. The work of the officers of the Department has been satisfactory on the whole.

J. B. BROWN,
Acting Collector of Salt Revenue, Madras.

(True Copy).

E. W. TRUTER,
Secretary to the Collector of Salt Revenue, Madras.

OFFICE OF THE
COLLECTOR OF SALT REVENUE, MADRAS,
Dated 26th September 1927.

APPENDIX A.

Statement showing the sanctioned strength of establishments as it stood on 31st March 1927.

1	ESTABLISHMENTS IN THE COLLECTOR'S AND ASSISTANT COMMISSIONERS' OFFICES.		INSPECTORS, ASSISTANT INSPECTORS AND SUB-INSPECTORS.						CIRCLE AND FACTORY ESTABLISHMENTS.						PREVENTIVE ESTABLISHMENTS.				22	23		
	Superintendents, clerks, Typists, Record-pickers, etc.	Mentals.	Permanent.			Temporary.			Permanent.			Temporary.			Permanent.		Temporary.					
			Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks and clerk-shroffs.	Petty officers.	Peons.	Clerks and clerk-shroffs.	Petty officers.	Peons.	Clerks.	Petty officers.	Peons.	Clerks.			Petty officers.	Peons.
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	Total strength.	Cost per annum.	
Strength at the beginning of the year.	50	30	13	(a) 59	163	..	12	66	118	161	1,552	..	(b) 19	1,079	3	..	6	..	68	272	3,671	Rs. 9,76,342
Sanctioned during the year.	2	3	..	4	..	..	15	1	77	..	..	66	..	..	..	..	..	..	..	168	40,758	
Abolished during the year	2	..	1	..	10	..	7	7	..	..	186	..	(b)9	224	1	..	..	..	..	..	447	84,975
Strength at the end of the year.	50	33	12	(a)63	153	..	5	74	119	238	1,366	..	(b)76	855	2	..	6	..	68	272	3,302	9,41,125

(a) Includes one Assistant to the Travelling Inspector of machines not graded as an Assistant Inspector.

(b) Includes teachers in Salt Factory Schools.

APPENDIX B.

Statement of stocks and issues of salt in

Circle.	STOCK AT THE BEGINNING OF THE YEAR INCLUDING WASTAGE TO BE WRITTEN OFF.			RECEIVED DURING				
	Government.	Excise.	Total	GOVERNMENT.				Total.
				Received from licensees.	From other circles.	Gain by weightment.	Mis-cellaneous.	
1	2	3	4	5	6	7	8	9
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ganjam . . .	33,862	48,572	82,434	73,041	..	..	..	73,041
Naupada . . .	32,972	81,875	114,847	281,984	..	56	..	282,040
Penuguduru . . .	8,344	78,518	86,862	192,568	..	..	..	192,568
Chinnaganjam . . .	119,848	7,810	127,658	544,796	..	84	..	544,880
Frishapatnam . . .	..	122,323	122,323	25,000	..	..	..	25,000
Madras Depot . . .	928,945	..	928,945	1,834,690	..	967	..	1,835,657
Cheyur . . .	89,146	500,836	589,982	65,196	..	..	..	65,196
Tranquebar . . .	..	174,867	174,867	..	..	..	..	..
Adirapatnam . . .	276,142	169,436	445,578	75,000	..	..	..	75,000
Vattanam . . .	83,292	260,814	344,106	..	..	..	..	..
Tuticorin . . .	121,359	1,782,811	1,903,970	..	..	..	..	..
Total of the Presidency.	1,693,910	3,227,682	4,921,572	3,092,275	..	1,107	..	3,093,382
Imports—								
Duty paid . . .	..	..	..	..	..	..	..	..
Duty bearing . . .	..	..	..	..	..	..	..	..
GRAND TOTAL . . .	1,693,910	3,227,682	4,921,572	3,092,275	..	1,107	..	3,093,382

DIX B.

the Presidency of Madras in 1926-27.

THE YEAR.					TOTAL IN HAND AND RECEIVED.		
EXCISE.				Grand Total Govt. and Excise.	Government.	Excise.	Total.
Received from licensees.	Gain by weightment.	Miscellaneous.	Total.				
10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
791,559	134	..	791,693	864,734	106,903	840,265	947,168
1,852,700	42	..	1,852,742	2,134,782	315,012	1,934,617	2,249,829
625,504	8	422	625,934	818,502	200,912	704,452	905,364
537,536	176	..	537,712	1,082,592	664,728	545,522	1,210,250
1,323,300	794	576	1,324,730	1,349,730	25,000	1,447,053	1,472,053
..	..	..	..	1,835,657	2,764,802	..	2,764,802
1,142,876	326	62	1,143,264	1,208,460	154,342	1,644,100	1,798,442
358,810	123	364	359,297	359,297	13,200	520,964	524,164
630,672	192	22	630,886	705,886	351,142	800,322	1,151,464
159,686	..	54	159,740	159,749	83,292	420,554	503,846
2,925,488	67	12	2,925,567	2,925,567	121,359	4,708,178	4,829,587
10,348,191	1,862	1,512	10,351,565	13,444,947	4,800,492	13,568,027	18,366,519
..	..	..	..	1,774,211	..	..	1,774,211
..	..	..	..	804	..	..	804
10,348,191	1,862	1,512	10,351,565	15,219,962	4,800,492	13,568,027	20,141,534

Statement of stocks and issues of salt in

Circle.	EXPENDED DURING							
	GOVERNMENT.							Home and Inland consumption.
	Home and Inland consumption.	Fisheries Dept.	Sold to French Govt.	Sent to other circles.	Miscellaneous.	Wastage written off.	Total.	
	18	19	20	21	22	23	24		25
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ganjam	30,304	2,448	..	..	..	11,572	44,324	559,018
Naupada	192,032	2,940	..	..	..	6,070	201,042	1,560,450
Penuguduru	149,244	5,904	1,080	..	..	3,896	160,124	461,540
Chinnaganjam	281,000	..	..	..	..	23,724	304,724	412,278
Krishnapatnam	3,688	..	..	..	..	120	3,808	1,054,346
Madras Depot	1,252,435	6,030	2,630	..	23,510	66,493	1,351,098	..
Cheyur	270	..	47,400	..	..	5,526	53,196	887,674
Tranquebar . . . . .	..	..	13,200	..	..	..	13,200	421,200
Adirampatnam	93,314	2,636	..	..	..	6,758	102,708	636,538
Vattanam	26,876	1,040	..	..	..	1,700	29,706	218,701
Tuticorin	8,746	1,200	..	..	28,494	8,143	46,583	2,424,842
Total of the Presidency.	2,037,909	22,198	64,310	..	52,004	134,092	2,310,513	8,636,596
Imports—								
Duty paid . . . . .	..	..	..	..	..	..	..	..
Duty bearing . . . . .	..	..	..	..	..	..	..	..
GRAND TOTAL	2,037,909	22,198	64,310	..	52,004	134,092	2,310,513	8,636,596

DIX B—*contd.**the Presidency of Madras in 1926-27.*

THE YEAR.						BALANCE IN HAND INCLUDING WASTAGE TO BE WRITTEN OFF.		
EXCISE.					Total Expended Govt. and excise.	Government.	Excise.	Total.
Fisher-ies Dept.	Export by sea.	Miscellane-ous.	Wastage written off.	Total.				
26	27	28	29	30	31	32	33	34
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
..	16,238	575,256	619,580	62,579	285,009	327,588
550	38,101	1,599,101	1,800,143	113,970	335,516	449,486
..	..	4	39,142	500,724	660,848	40,788	203,728	244,516
..	..	266	7,806	420,350	725,074	360,004	125,172	485,176
4,620	..	6	36,986	1,095,858	1,099,666	21,192	351,195	372,387
..	1,351,098	1,413,504	..	1,413,504
200	..	20,250	50,618	958,742	1,011,938	101,146	685,358	786,504
804	..	1,866	26,023	449,902	463,102	..	71,062	71,062
..	..	710	27,304	664,552	767,260	248,434	135,770	384,204
1,000	14,256	233,957	263,663	53,586	186,597	240,183
111,732	448,114	410,628	154,575	3,549,891	3,586,474	74,776	1,158,287	1,233,063
118,906	448,114	433,768	410,949	10,048,333	12,358,846	2,489,979	3,517,694	6,007,673
..	1,774,211	..	..	..
..	804	..	..	..
118,906	448,114	433,768	410,949	10,048,333	14,133,861	2,489,979	3,517,694	6,007,673

ENCLOSURE TO

Stocks and issues of salt of all kinds excluding

Years.	IN HAND AT BEGINNING OF THE YEAR.			
	Government salt.	Excise salt.	Imported salt.	Total.
	2	3	4	5
	I. Mds.	I. Mds.	I. Mds.	I. Mds.
1922-1923	4,406,084	5,272,748	..	9,678,832
1923-1924	3,329,115	5,289,473	..	8,618,588
1924-1925	3,491,463	6,568,352	..	10,059,815
1925-1926	2,729,539	5,121,427	..	7,850,966
1926-1927	1,644,738	3,030,708	..	4,675,446

Years.	ISSUES.			
	For home and inland consumption.	For fish-curing.	Miscellaneous.	To French Government.
	14	15	16	17
	I. Mds.	I. Mds.	I. Mds.	I. Mds.
1922-1923	13,617,562	230,825	141,699	72,298
1923-1924	11,885,770	279,462	113,557	63,844
1924-1925	13,759,475	345,990	69,909	65,352
1925-1926	12,464,707	255,888	73,148	63,510
1926-1927	12,449,520	141,104	71,486	64,310

APPENDIX B.

wastages for the five years ending 1926-27.

RECEIPTS.				TOTAL IN HAND AND RECEIVED.			
Government salt.	Excise salt.	Imported salt.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
6	7	8	9	10	11	12	13
I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
2,218,510	10,311,819	1,956,121	14,486,450	6,624,594	15,584,567	1,956,121	24,165,282
2,988,252	10,332,034	1,696,351	15,016,637	6,317,367	15,621,507	1,696,351	23,635,225
1,953,974	9,123,403	2,199,678	13,277,055	5,445,437	15,691,755	2,199,678	23,336,870
1,484,184	7,898,936	1,886,971	11,179,191	4,213,723	12,929,463	1,886,971	19,030,157
3,106,582	10,338,365	1,775,015	15,219,962	4,751,320	13,369,073	1,775,015	19,895,408

BALANCE AT END OF THE YEAR, EXCLUSIVE OF WASTAGES WRITTEN OFF OR ASCERTAINED WITHIN THE YEAR.					
For export in- clusive of exports by land to Travancore.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
18	19	20	21	22	23
I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
827,666	11,890,050	3,329,115	5,289,473	..	8,618,588
438,628	12,781,261	3,491,463	6,568,352	..	10,059,815
459,846	11,700,572	2,729,539	5,121,427	..	7,850,966
886,624	13,743,877	1,644,738	3,030,708	..	4,675,446
862,400	13,588,820	2,453,807	3,372,435	..	6,826,242

APPENDIX C.

Statement showing duty-paid and duty-bearing salt imported by sea and by land into the Madras Presidency in 1926-27.

District.	Port.	AS PER MANIFESTS FROM		Total as per manifests.	WASTAGE DISCOVERED.		Actual quantity imported.
		Ports in the Bombay Presidency.	Other countries.		Quantity.	Centage.	
1	2	3	4	5	6	7	8
		I. Mds.	I. Mds.	I. Mds.	I. Mds.		I. Mds.
<i>Duty-paid imports by seas</i>							
Madras	Madras	493	..	493	..	..	493
South Kanara	Baindur	16,686	..	16,686	45	0-27	16,641
	Coondapoor	49,502	..	49,502	536	1-08	48,966
	Hangarakota	31,689	..	31,689	771	2-43	30,918
	Malpe	41,612	..	41,612	153	0-37	41,459
	Mulki	13,407	..	13,407	111	0-83	13,296
	Mangalore	230,360	..	230,360	3,604	1-56	226,756
	Kasargod	3,816	..	3,816	17	0-45	3,799
	Total	387,072	..	387,072	5,237	1-35	381,835
Malabar	Cannanore	122,243	..	122,243	493	0-40	121,750
	Tellicherry	84,004	..	84,004	497	0-59	83,507
	Badagara	71,955	..	71,955	172	0-24	71,783
	Quilandi	16,270	..	16,270	206	1-27	16,064
	Calicut	456,150	..	456,150	2,142	0-47	454,008
	Ponnani	259,801	..	259,801	774	0-30	259,027
	Cochin	238	..	238	..	..	238
	Total	1,010,661	..	1,010,661	4,284	0-42	1,006,377
	Total, duty-paid.	1,398,226	..	1,398,226	9,521	0-68	1,388,705
<i>Duty-paid imports by rail.</i>							
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	385,506
<i>Duty-bearing imports by sea.</i>							
Madras	Madras	..	786	786	..	..	786
Tanjore	Negapatam	..	4	4	..	..	4
Tinnevely	Tuticorin	..	13	13	..	..	13
Malabar	Cochin	..	1	1	..	..	1
	Total	..	(a)804	(a)804	..	..	(a)804
GRAND TOTAL		1,398,226	804	1,399,030	9,521	..	1,775,015

	Mds.
(a) United Kingdom	741
Victoria	57
Straits Settlements	4
Netherlands	1
Queensland	1
Total	804

APPENDIX D.

Statement showing the quantities of Excise—manufactured Salt sold in the Presidency

Circle.	Factories.	UNDER 1 ANNA.		FROM 1 ANNA TO 1 ANNA 11 PIES.	
		I. Mds.	Amount.	I. Mds.	Amount.
1	2	3	4	5	6
			Rs. A. P.		Rs. A. P.
Ganjam	1 Ganjam	..	..	..	..
	2 Gokurkudda	..	..	..	..
	3 Sumadi	..	..	..	..
	4 Pundi	..	..	..	..
	TOTAL	..	..	..	..
Naupada	5 Naupada	..	..	..	..
	6 Mulsapeta	..	..	..	..
	7 Badjanapara	..	..	..	..
	8 Bhayyanapada	..	..	..	..
	9 Kizanda	..	..	..	..
	10 Bimlipatan	..	..	..	..
	TOTAL	..	..	..	..
Penugudurn.	11 Balacheruva	..	..	..	..
	12 Polavaram	..	..	..	..
	13 Jagannaikpur	..	..	..	..
	14 Penuguduru	..	..	..	..
	15 Guruzanapalli	..	..	..	..
	TOTAL	..	..	..	..
Chinnaganjam	16 Pandraka	..	..	..	..
	17 Manginapudi	..	..	..	..
	18 Chinnaganjam South	..	..	..	..
	19 Kanuparti	182	5 11 0	44	2 12 0
	TOTAL	182	5 11 0	44	2 12 0
Krishnapatnam	20 Pakala	..	..	..	..
	21 Iskapalle	..	..	..	..
	22 Krishnapatnam East	..	..	46	2 14 0
	23 Krishnapatnam West	..	..	..	..
	24 Tada	..	..	..	..
	TOTAL	..	..	46	2 14 0
Cheyur	25 Covelong	568	30 1 8	400	45 13 4
	26 Cheyur	..	..	104	9 12 0
	27 Chunanpet	..	..	3,848	399 0 0
	28 Markkanam	732	34 5 0	1,556	111 3 6
	TOTAL	1,300	64 6 8	5,908	565 12 10
Tranquebar	29 Cuddalore	..	..	..	..
	30 Manambadi	..	..	..	..
	31 Neidavasal	..	..	..	..
	32 Tranquebar	..	..	..	..
	33 Negapatam	..	..	560	52 8 0
	TOTAL	..	..	560	52 8 0
Adirampatnam	34 Vedaranniyam	1,178	36 13 0	249,186	21,719 1 0
	35 Adirampatnam	..	..	..	..
	36 Adirampatnam extension	..	..	..	..
	37 Thambikkottai	..	..	..	..
	TOTAL	1,178	36 13 0	249,186	21,719 1 0
Vattanam	38 Theethandathanam	..	..	..	..
	39 Vattanam	..	..	..	..
	40 Morekolam	..	..	..	..
	41 Muthuragunathapatnam	..	..	..	..
	TOTAL	..	..	..	..
Tuticorin	42 Veppalodai	..	..	..	..
	43 Arasadi	..	..	62,440	5,736 12 0
	44 Levingepuram	..	..	4,390	396 11 6
	45 Sevandakulam	..	..	6,438	571 1 0
	46 Karapad	..	..	9,340	841 10 0
	47 Urani	..	..	..	..
	48 Kayalpatnam	..	..	15,964	1,346 11 0
	49 Arumuganeri	..	..	200	18 12 0
	50 Keeranur	..	..	7,572	720 13 0
	51 Kulasekharapatnam	..	..	..	..
	TOTAL	..	..	100,344	9,642 0 6
	GRAND TOTAL	2,660	106 14 8	362,088	31,985 0 4

DIX D.

of Madras and the wholesale prices realized for it by licensees in 1926-27.

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.
7	8	9	10	11	12	13	14
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
..	..	..	..	9,688	2,480 4 0	18,788	5,896 4 0
..	..	..	..	10,800	3,025 0 0	41,878	13,111 14 0
..	..	..	..	3,692	923 0 0	1,146	393 15 0
..	..	..	..	43,900	11,501 9 0	400	137 8 0
..	..	..	..	67,480	17,929 13 0	62,212	19,539 9 0
..	..	1,188	235 4 0	10,812	2,742 6 0	25,412	8,406 8 8
..	..	9,406	1,936 3 0	23,012	5,847 9 0	39,382	13,107 2 8
488	68 10 0	..	..	13,914	4,022 0 1	25,770	8,918 9 5
318	44 11 6	..	..	..	..	..	..
..
..
806	113 5 6	10,594	2,171 7 0	47,738	12,611 15 1	90,564	30,432 4 9
..
..
..	..	..	..	1,040	292 8 0	482	150 10 0
..	..	..	..	55,248	15,538 8 0	864	280 4 0
..	..	..	..	56,288	15,831 0 0	1,346	430 14 0
..	..	..	..	..	..	9,804	3,063 12 0
1,082	169 1 0	840	160 2 0	26,896	7,189 5 0	2,400	750 0 0
..	..	15,930	3,500 5 0	29,488	7,051 6 0	71,608	22,815 11 10
1,174	163 1 0	19,828	3,926 4 0	71,202	17,912 9 0	23,382	7,333 10 0
2,256	332 2 0	36,598	7,586 11 0	127,586	32,753 4 0	107,174	33,963 1 10
..	..	81,174	15,220 2 0	253,966	63,491 8 0	22,886	7,151 14 0
21,108	3,294 14 0	159,220	29,957 9 0	52,468	13,117 0 0	..	..
17,914	2,875 8 6	31,732	6,148 2 0	47,416	12,096 6 0	12,822	3,999 3 6
10,856	1,744 6 0	31,628	6,002 8 8	47,654	12,133 11 0	14,196	4,481 0 6
..	..	..	..	410	102 8 0	760	237 8 0
49,778	7,914 12 6	303,754	57,418 5 8	401,914	1,00,941 1 0	50,464	15,869 10 0
09,478	15,708 4 6	230,330	47,687 12 10	12,214	3,104 11 8	..	..
120	15 0 0	81,812	17,723 13 0	5,250	1,346 10 0	3,620	1,131 4 0
18,750	2,842 5 0	60,054	11,877 6 0	204,804	54,213 14 6	..	..
139,859	20,275 13 6	19,672	3,850 9 0	1,924	492 11 0	..	..
258,206	38,841 7 0	391,668	81,139 8 10	224,192	59,157 15 2	3,620	1,131 4 0
1,954	275 2 0	1,454	300 5 0	15,712	4,069 9 6	15,042	4,848 9 6
..
..	..	..	..	5,270	1,317 8 0	34,365	10,738 12 0
..	..	..	..	494	123 8 0	2,694	841 14 0
70	8 12 0	1,760	353 7 0	180,644	45,186 0 0	4,432	1,385 0 0
2,024	283 14 0	3,214	653 12 0	202,120	50,696 9 6	56,533	17,814 3 6
50,698	6,356 13 0	2,348	440 4 0	..	..	..	..
58,634	9,070 8 0	40,214	7,576 6 0	..	..	..	..
27,036	4,199 12 0	97,556	18,358 6 0	..	..	..	..
20	3 2 0	108,868	20,037 12 0	2,800	700 0 0	..	..
136,388	19,630 3 0	246,986	46,412 12 0	2,800	700 0 0	..	..
17,618	2,752 13 0	33,065	6,671 11 4	2,222	556 13 0	..	..
79,778	12,465 5 0	..	..	..	..	..	..
..	..	..	..	..	..	97,720	12,966 4 0
120	13 12 0	48,204	9,968 9 0	34	9 9 0	..	..
97,516	15,236 14 0	81,209	16,640 4 4	2,256	566 6 0	37,720	12,966 4 0
..
19,454	2,431 12 0	600	112 8 0	..	..	..	..
142,874	20,588 5 0	116,560	22,722 14 0	5,101	1,275 4 0	..	..
233,060	33,269 8 0	395,496	77,731 12 6	48,056	12,142 2 0	1,120	350 0 0
161,848	23,189 13 0	208,750	40,378 2 0	1,109	275 0 0	..	..
1,500	200 0 0	89,208	18,373 15 0	68,650	17,181 4 0	27,696	8,653 0 0
246,360	35,094 5 0	101,962	19,530 6 0	2,596	649 0 0	..	..
161,314	24,021 3 6	101,496	19,518 0 0	7,000	1,750 0 0	..	..
124,373	17,567 11 0	26,850	5,306 9 0	6,400	1,600 0 0	..	..
..	..	4,902	1,003 5 0	14,174	3,543 8 0	..	..
1,080,783	1,56,342 9 6	1,045,822	204,677 7 6	133,077	38,416 2 0	28,816	9,005 0 0
1,637,757	2,38,695 3 0	2,119,845	4,16,700 4 4	1,285,451	3,29,604 1 9	438,449	1,41,162 3 1

Statement showing the quantities of Excise—manufactured Salt sold in the Presidency

Circle.	Factories.	FROM 6 ANNAS TO 6 ANNAS 11 PIES.		FROM 7 ANNAS TO 7 ANNAS 11 PIES.	
		I. Mds.	Amount.	I. Mds.	Amount.
		15	16	17	18
Ganjam	1 Ganjam	21,970	Rs. A. P. 8,238 12 0	10,100	Rs. A. P. 4,418 12 0
	2 Gokurkudda	11,700	4,387 8 0	30,622	13,400 6 0
	3 Sumadi	28,893	10,871 12 0	7,620	3,333 12 0
	4 Pundi	16,300	6,193 12 0	42,360	19,038 12 0
	TOTAL	78,863	29,691 12 0	90,702	40,191 10 0
Naupada	5 Naupada	82,436	31,489 7 0	72,816	33,515 9 0
	6 Mulapeta	121,162	46,733 8 4	93,328	42,884 3 6
	7 Badjanapara	10,000	3,975 4 2	30,292	14,370 9 8
	8 Bhavanapadu . . . . .	..	..	18,010	7,991 14 0
	9 Konada . . . . .	..	..	..	..
	10 Bimlipatam	4,400	1,650 0 0	..	..
TOTAL	217,998	83,848 3 6	214,446	98,762 4 2	
Ponuguduru	11 Balacheruvu . . . . .	..	..	..	..
	12 Polavaram . . . . .	..	..	..	..
	13 Jagannaikpur	2,400	1,012 8 0	5,752	2,516 8 0
	14 Ponuguduru	23,836	8,938 8 0	..	..
	15 Guruzanapalli	2,016	756 0 0	..	..
TOTAL	28,252	10,707 0 0	5,752	2,516 8 0	
Chinnaganjam	16 Pandraka	27,892	10,551 14 0	9,098	3,980 6 0
	17 Manginapudi	7,964	2,986 8 0	5,694	2,491 2 0
	18 Chinnaganjam South	13,922	5,231 9 8	..	..
	19 Kanuparti	5,238	1,964 4 0	1,738	760 6 0
TOTAL	55,016	20,734 3 8	16,530	7,231 14 0	
Krishnapatnam	20 Pakala	31,794	11,947 12 0	16,282	7,135 14 0
	21 Iskapalle . . . . .	..	..	..	..
	22 Krishnapatnam East	22,658	8,598 2 0	18,976	8,300 1 0
	23 Krishnapatnam West	23,926	9,081 6 0	10,808	4,734 12 0
	24 Tada	38,430	14,411 4 0	376	164 8 0
TOTAL	116,808	44,038 8 0	46,442	20,425 3 0	
Cheyur	25 Covelong	600	231 4 0	..	..
	26 Cheyur . . . . .	..	..	..	..
	27 Chunampet . . . . .	..	..	..	..
	28 Markkanam . . . . .	..	..	..	..
TOTAL	600	231 4 0	..	..
Tranquebar	29 Cuddalore	17,120	6,650 5 0	2,600	1,143 12 0
	30 Mansabadi	24,380	9,142 8 0	400	187 8 0
	31 Neldavassi	63,310	23,741 4 0	..	..
	32 Tranquebar	35,918	13,469 4 0	..	..
	33 Negapatam . . . . .	..	..	..	..
TOTAL	140,728	53,003 5 0	3,000	1,331 4 0	
Adirampatnam	34 Vedaranniyam . . . . .	..	..	..	..
	35 Adirampatnam . . . . .	..	..	..	..
	36 Adirampatnam Extension . . . . .	..	..	..	..
	37 Tambikkottal . . . . .	..	..	..	..
TOTAL	..	..	..	..
Vattanam	38 Theethandathanam . . . . .	..	..	..	..
	39 Vattanam . . . . .	..	..	..	..
	40 Morekolam . . . . .	..	..	..	..
	41 Muthuragunathapatnam . . . . .	..	..	..	..
TOTAL	..	..	..	..
Tuticorin	42 Veppalodai . . . . .	..	..	..	..
	43 Arasadi . . . . .	..	..	..	..
	44 Levingepuram . . . . .	..	..	..	..
	45 Sevandakulam . . . . .	..	..	..	..
	46 Karapad . . . . .	..	..	..	..
	47 Urani . . . . .	..	..	..	..
	48 Kayalpatnam . . . . .	..	..	..	..
	49 Arumuganeri . . . . .	..	..	..	..
	50 Keeranur . . . . .	..	..	..	..
51 Kulasekharapatnam . . . . .	..	..	..	..
TOTAL	..	..	..	..
GRAND TOTAL		638,270	2,42,254 4 2	378,872	1,70,458 11 2

DIX D—contd.

of Madras and the whole-sale prices realised for it by licensees in 1926-27.

FROM 8 ANNAS TO 8 ANNAS 11 PIES.			FROM 9 ANNAS AND UPWARDS.			TOTAL.		Average 1926-27.		Average 1925-26.		Serial No.	
I. Mds.	Amount.		I. Mds.	Amount.		I. Mds.	Amount.		Rs. A. P.		Rs. A. P.		
19	20		21	22		23	24		25		26		27
	Rs.	A. P.		Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	
46,908	2,454	0 0	9,916	6,197	8 0	117,370	50,685	8 0	0 6 11	0 6 3	1		
13,192	6,596	0 0	3,074	2,458	0 0	131,266	42,978	12 0	0 6 2	0 6 2	2		
1,370	685	0 0	13,400	10,325	4 0	56,126	26,532	11 0	0 7 7	0 5 1	3		
49,720	25,222	8 0	122,176	84,511	2 0	274,256	1,46,805	3 0	0 8 7	0 6 7	4		
111,190	55,957	8 0	148,566	1,08,491	14 0	559,018	2,66,802	2 0	0 7 8	0 6 1			
123,262	62,782	1 6	175,664	1,16,563	3 6	491,590	2,56,734	7 8	0 8 4	0 6 4	5		
143,794	75,907	10 10	334,640	2,26,271	3 4	769,724	4,12,687	8 8	0 8 7	0 6 4	6		
2,870	1,503	12 0	28,582	20,250	5 0	113,916	53,199	2 4	0 7 8	0 7 8	7		
10,708	5,486	8 0	28,362	13,723	14 0	49,388	27,246	15 6	0 8 10	0 8 10	8		
11,176	5,738	0 0	58,234	43,810	0 0	64,710	49,548	0 0	0 12 10	0 15 0	9		
29,742	14,871	0 0	41,970	36,282	4 0	76,112	62,803	4 0	0 11 1	0 15 4	10		
326,912	1,66,289	0 4	651,392	4,56,900	13 10	1,560,450	8,51,129	6 2	0 8 9	0 6 10			
17,326	8,663	0 0	95,104	90,510	8 0	112,430	99,173	8 0	0 14 1	1 4 11	11		
15,982	8,060	7 0	2,514	2,508	10 0	2,514	2,508	10 0	1 0 0	1 4 0	12		
34,902	17,451	0 0	40,272	30,599	4 0	64,406	42,188	11 0	0 10 6	0 11 6	13		
60,084	30,042	0 0	53,286	39,561	0 0	110,692	66,393	10 0	0 9 7	0 9 11	14		
128,294	64,216	7 0	241,608	2,11,058	10 0	461,540	3,04,760	7 0	0 10 9	0 11 11			
6,282	3,141	0 0	15,076	9,353	8 0	68,152	30,090	8 0	0 7 0	0 7 3	16		
32,124	16,062	6 6	10,294	7,015	6 0	87,294	36,823	8 0	0 6 9	0 9 4	17		
16	8	0 0	400	250	0 0	131,364	39,457	0 6	0 4 9	0 5 7	18		
2,700	1,350	0 0	..	..	..	126,468	33,418	9 0	0 4 3	0 5 9	19		
41,122	20,561	0 0	25,770	16,618	14 0	412,278	1,39,789	9 6	0 5 5	0 7 1			
53,354	29,195	10 0	280	175	0 0	444,736	1,34,317	12 0	0 4 7	0 5 10	20		
6,126	3,063	0 0	..	..	..	232,796	46,369	7 0	0 3 2	0 2 9	21		
114	57	0 0	..	..	..	157,390	45,173	5 0	0 4 7	0 5 3	22		
18,248	9,124	0 0	2,018	1,261	4 0	69,242	38,324	12 2	0 4 5	0 5 3	23		
82,842	41,439	16 0	2,298	1,436	4 0	1,054,340	2,89,486	4 2	0 4 5	0 4 11			
..	..	..	2,180	4,360	0 0	345,770	71,168	0 0	0 3 4	0 3 6	25		
..	..	..	..	..	..	90,706	20,226	7 0	0 3 7	0 3 3	26		
..	..	..	..	..	..	287,466	69,332	9 6	0 3 10	0 3 9	27		
..	..	..	..	..	..	163,742	24,764	10 0	0 2 6	0 3 2	28		
..	..	..	2,180	4,360	0 0	887,674	1,85,491	10 6	0 3 4	0 3 6			
200	106	4 0	..	..	..	54,082	17,393	15 0	0 5 2	0 5 6	29		
12,830	6,415	0 0	..	..	..	37,610	15,745	0 0	0 6 8	0 8 4	30		
..	..	..	..	..	..	102,945	35,767	8 0	0 5 7	0 5 4	31		
..	..	..	..	..	..	39,106	14,434	10 0	0 5 11	0 5 8	32		
..	..	..	..	..	..	187,466	46,985	11 0	0 4 0	0 4 6	33		
13,030	6,521	4 0	..	..	..	421,209	1,30,356	12 0	0 4 11	0 5 4			
..	..	..	..	..	..	303,440	29,552	15 0	0 1 6	0 1 11	34		
..	..	..	..	..	..	98,848	16,646	14 0	0 2 8	0 3 0	35		
..	..	..	..	..	..	124,592	22,558	2 0	0 2 11	0 3 2	36		
..	..	..	..	..	..	109,688	20,740	14 0	0 3 0	0 3 2	37		
..	..	..	..	..	..	636,538	88,496	13 0	0 2 3	0 2 7			
..	..	..	..	..	..	52,845	9,981	5 4	0 3 0	0 4 1	38		
..	..	..	..	..	..	79,778	12,465	5 0	0 2 6	0 2 6	39		
..	..	..	..	..	..	37,720	12,966	4 0	0 5 6	0 5 1	40		
..	..	..	..	..	..	48,358	9,966	14 0	0 3 4	0 3 7	41		
..	..	..	..	..	..	218,701	45,409	12 4	0 3 4	0 3 7			
..	..	..	..	..	..	82,494	8,291	0 0	0 1 7	0 1 5	42		
..	..	..	..	..	..	268,925	44,983	2 6	0 2 8	0 2 3	44		
..	..	..	..	..	..	684,170	1,24,064	7 6	0 2 11	0 2 5	45		
..	..	..	..	..	..	381,038	64,864	9 0	0 2 9	0 2 8	46		
..	..	..	..	..	..	187,662	44,410	3 0	0 3 10	0 2 8	47		
..	..	..	..	..	..	366,882	56,620	6 0	0 2 6	0 2 6	48		
..	..	..	..	..	..	270,010	45,307	15 6	0 2 8	0 2 6	49		
..	..	..	..	..	..	165,195	25,195	1 0	0 2 5	0 2 4	50		
..	..	..	..	..	..	19,076	4,540	13 0	0 3 10	0 4 3	61		
..	..	..	..	..	..	2,424,842	418,683	9 6	0 2 9	0 2 5			
703,390	3,54,984	13 4	1,071,614	7,93,866	7 10	8,636,596	27,19,808	6 2	0 5 0	0 4 11			

APPENDIX E.

Statement showing the maximum, minimum and average price of Government salt in the several factories and extensions and the amount realised in 1926-27.

Government factories and extensions.	Year.	Quantity of salt sold.	Amount realised.		Maximum	Minimum	Average.
			Mds.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Humma	1926-27	194	36 6 0	0 3 0	0 3 0	0 3 0	0 3 0
	1925-26	139,016	26,065 8 0	0 3 0	0 3 0	0 3 0	0 3 0
Gokurkudda	1926-27	14,938	5,601 12 0	0 6 0	0 6 0	0 6 0	0 6 0
	1925-26	..	..	..	..	..	..
Samadi	1926-27	12,750	5,571 6 0	0 7 0	0 4 0	0 6 11	0 6 11
	1925-26	38,808	21,397 5 0	1 4 0	0 4 0	0 8 10	0 8 10
Pundi	1926-27	2,422	1,059 10 0	0 7 0	0 7 0	0 7 0	0 7 0
	1925-26	..	..	..	..	..	..
Naupada	1926-27	..	..	..	..	..	..
	1925-26	3,672	459 0 0	0 2 0	0 2 0	0 2 0	0 2 0
Moolapeta	1926-27	9,800	3,675 0 0	0 6 0	0 6 0	0 6 0	0 6 0
	1925-26	..	..	..	..	..	..
Callingapatam	1926-27	182,232	1,25,382 10 0	1 3 9	0 6 0	0 11 0	0 11 0
	1925-26	135,070	1,00,646 14 0	1 4 0	0 7 6	0 11 11	0 11 11
Balacheruvu	1926-27	20,000	10,000 0 0	0 8 0	0 8 0	0 8 0	0 8 0
	1925-26	..	..	..	..	..	..
Polavaram	1926-27	79,968	52,504 6 6	1 4 6	0 4 0	0 10 6	0 10 6
	1925-26	79,192	75,572 13 6	1 15 6	0 4 0	0 15 3	0 15 3
Gurzanapalle	1926-27	49,276	18,478 8 0	0 6 0	0 6 0	0 6 0	0 6 0
	1925-26	15,198	2,375 10 0	0 2 9	0 2 6	0 2 6	0 2 6
Chinnaganjam North	1926-27	219,502	70,471 10 0	0 10 1	0 3 6	0 5 2	0 5 2
	1925-26	330,508	1,41,678 10 4	0 11 5	0 3 6	0 6 10	0 6 10
Chinnaganjam South	1926-27	56,448	16,180 4 0	0 6 0	0 4 0	0 4 7	0 4 7
	1925-26	..	..	..	..	..	..
Kaunparti	1926-27	5,050	1,335 6 8	0 5 2	0 3 11	0 4 3	0 4 3
	1925-26	42,680	15,521 3 2	0 10 2	0 3 11	0 5 10	0 5 10
Iskapalli	1926-27	3,888	691 8 0	0 3 0	0 3 0	0 3 0	0 3 0
	1925-26	..	..	..	..	..	..
Madras Depot	1926-27	*1,275,945	4,40,142 4 3	0 5 7	0 5 6	0 5 6	0 5 6
	1925-26	1,344,126	4,62,725 1 0	0 5 7	0 5 6	0 5 6	0 5 6
Karambslam	1926-27	270	56 8 0	0 4 0	0 3 0	0 3 4	0 3 4
	1925-26	730	136 14 0	0 3 0	0 3 0	0 3 0	0 3 0
Vedaranniyam	1926-27	30	3 12 0	0 2 0	0 2 0	0 2 0	0 2 0
	1925-26	520	65 0 0	0 2 0	0 2 0	0 2 0	0 2 0
Adirampatnam	1926-27	27,152	5,203 10 0	0 4 0	0 3 0	0 3 1	0 3 1
	1925-26	3,908	872 14 0	0 4 0	0 3 0	0 3 7	0 3 7
Kattumavadi	1926-27	66,132	20,383 12 0	0 5 0	0 4 6	0 4 11	0 4 11
	1925-26	64,036	20,647 9 6	0 5 3	0 5 0	0 5 2	0 5 2
Manakkudi	1926-27	26,400	8,147 11 0	0 5 0	0 4 6	0 4 11	0 4 11
	1925-26	28,220	8,818 12 0	0 5 0	0 5 0	0 5 0	0 5 0
Morekolam	1926-27	..	..	..	..	..	..
	1925-26	1,674	418 8 0	0 4 0	0 4 0	0 4 0	0 4 0
Muthuragunthapatnam	1926-27	476	119 0 0	0 4 0	0 4 0	0 4 0	0 4 0
	1925-26	1,582	395 8 0	0 4 0	0 4 0	0 4 0	0 4 0
Levingepuram	1926-27	†3,588	560 10 0	0 2 6	0 2 6	0 2 6	0 2 6
	1925-26	1,532	287 4 0	0 3 0	0 3 0	0 3 0	0 3 0
Karapad	1926-27	2,650	354 11 0	0 2 6	0 2 0	0 2 2	0 2 2
	1925-26	15,484	2,903 4 0	0 3 0	0 3 0	0 3 0	0 3 0
Sevandakulam	1926-27	..	..	..	..	..	..
	1925-26	6,328	1,186 8 0	0 3 0	0 3 0	0 3 0	0 3 0
Keeranur	1926-27	3,216	400 8 0	0 2 0	0 1 0	0 2 0	0 2 0
	1925-26	24	1 8 0	0 1 0	0 1 0	0 1 0	0 1 0
Total	1926-27	2,062,127	7,86,360 13 5	..	..	0 61.2	0 61.2
	1925-26	2,252,308	8,82,175 10 6	..	..	0 63.2	0 63.2

* Includes 23,510 maunds issued for industrial purposes.

† Includes 708 maunds issued for industrial purposes.

APPENDIX F.

Statement showing the average annual price of salt in seers of 80 tolas per rupee at the headquarter stations of the several districts during the 3 years ending with 1926-27.

Districts.	1924-25.	1925-26.	1926-27.
1. Ganjam	17-89	15-86	13-00
2. Vizagapatam	16-05	9-78	10-64
3. Godavari East	19-20	15-30	16-68
4. Kistna	14-80	13-96	13-47
5. Guntur	17-98	16-34	15-02
6. Kurnool	13-22	12-82	14-56
7. Bellary	11-73	12-49	13-71
8. Anantapur	13-43	13-32	12-66
9. Cuddapah	15-30	14-78	14-92
10. Nellore	18-98	18-98	18-98
11. Madras	20-12	19-96	20-19
12. Chingleput	20-53	20-25	21-79
13. South Arcot	15-52	16-14	16-09
14. Chittoor	16-13	16-43	16-29
15. North Arcot	18-19	18-35	18-23
16. Salem	12-74	14-34	14-97
17. Coimbatore	12-52	16-42	16-42
18. Trichinopoly	16-20	16-20	16-20
19. Tanjore	18-05	18-23	19-20
20. Madura	18-10	15-48	16-45
21. Tinnevely	20-00	20-76	21-60
22. The Nilgris	8-71	10-22	11-16
23. Malabar	13-90	14-79	13-72
24. South Kanara	13-58	17-28	14-02

APPENDIX

Abstract statement showing the salt traffic on railways in the

Districts consigned to	Districts							
	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Guntur.	Nellore.	Chingleput and Madras.	South Arcot.
1	2	3	4	5	6	7	8	9
	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
Ganjam	133,748	12	..	..	..	..	..	..
Vizagapatam	406,578	12,565	56	..	..	6,451	146	..
Godavari . . . . .	..	1,220	5,714	7	9,538	63,032	800	..
Kistna . . . . .	..	800	2,050	16,386	85,178	198,440	2,245	..
Guntur . . . . .	..	..	..	15,973	125,104	50,717	202	..
Nellore . . . . .	..	..	..	3,599	..	37,850	4,135	..
Cuddapah . . . . .	..	..	..	..	371	49,726	143,046	..
Kurnool . . . . .	..	..	..	..	640	96,922	4,250	..
Bellary and Anantapur.	..	..	..	..	..	17,604	68,115	..
Chingleput and Madras.	..	4	..	..	..	..	63,950	400
North Arcot and Chittor.	..	..	..	..	..	10,824	681,828	4,108
South Arcot . . . . .	..	..	..	..	..	..	185,345	15,510
Salem . . . . .	..	..	..	..	..	..	99,002	..
Coimbatore including The Nilgiris.	..	..	..	..	..	..	..	162
Tanjore . . . . .	..	..	..	..	..	..	..	450
Trichinopoly . . . . .	..	..	..	..	..	..	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..	..	3,219	..
South Kanara . . . . .	..	..	..	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..	..	..	..
Central Provinces	85,668	..	..	..	..	..	..	..
Orissa and Chota Nagpur.	966,550	..	..	..	..	..	..	..
Nizam's Dominions . . . . .	..	..	..	530	23,867	111,187	821	..
Mysore Province . . . . .	..	73	..	..	..	..	118,978	..
Bombay Presidency . . . . .	..	..	..	..	..	..	..	..
Bengal	15,048	137	..	..	..	..	..	..
TOTAL	1,667,585	14,811	7,820	36,495	2,44,698	333,753	1,376,082	20,630

G—PART I.

Madras Presidency during the year 1926-27.

sent from.

Tanjore.	Madura and Ramnad.	Tinnevely.	Malabar.	South Kanara.	Goa territory.	Bombay Presidency.	Cud-dapah.	Kurnool.	Bet-lary.
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.
..
..
..
..	21,086	..	..	..	..
..	22,833	2	..	..	..
..
..	200	..	56	..	..
..	498	58,250	..	1,529	..
..	548	250,687	2	154	4,859
..	25	..	..	22
..	..	35,178	..	..	..	7,922	2	..	..
6,174	..	141,030	..	..	..	..	..	..	..
55,299	..	261,497	2,122	..	..	23,563	..	..	..
287,286	..	141,239	131,648	..	..	..	..	..	..
184,613	..	117,212	..	..	..	..	..	..	..
85,967	..	393,648	..	..	..	..	..	..	..
..	2,055	841,706	..	..	..	..	..	..	..
..	..	233,603	..	..	..	..	..	..	..
..	..	62,997	122,852	1,371	..	..	..	..	..
..	382	35,716	..	..	..	..	..
..	..	394,974	..	..	..	..	..	..	..
..
..	775,248	..	..	317
..	..	3,030	..	..	60,328	591,153	..	405	..
..	401	498
..
619,339	2,055	2,616,204	257,004	37,087	105,483	1,706,750	60	2,489	6,196

APPENDIX

Abstract statement showing the salt traffic on railways in the

Districts consigned to— <i>contd.</i>	Districts							
	Anan- tapur.	North Arcot and Chittoor.	Salem.	Colmha- tore and the Nilgiris.	Trich- nopoly.	Travan- core.	Mysore Province.	Nizam's Dominions.
	20	21	22	23	24	25	26	27
	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
Ganjam . . . . .	..	..	..	..	..	..	..	..
Vizagapatam . . . . .	..	..	..	..	..	..	..	..
Godavari . . . . .	..	..	..	..	..	..	..	3
Kistna . . . . .	..	8	..	..	..	..	..	..
Guntur . . . . .	..	..	..	..	..	..	..	..
Nellore	120	..	..	..	..	..	..	..
Cuddapah	214	..	..	..	..	..	..	..
Kurnool	357	..	..	..	..	..	..	..
Bellary and Ananta- pur.	3,806	..	..	..	..	..	27	..
Chingleput and Madras. . . . .	..	8	..	..	..	..	8	..
North Arcot and Chittoor. . . . .	..	512	..	..	..	..	8	..
South Arcot . . . . .	..	..	..	..	..	..	..	..
Salem . . . . .	..	..	110	..	..	..	..	..
Coimbatore including The Nilgiris. . . . .	..	..	..	200	..	..	..	..
Tanjore . . . . .	..	..	..	..	..	..	..	..
Trichinopoly . . . . .	..	..	..	..	..	..	..	..
Madras and Ramnad . . . . .	..	..	..	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..	19,383	..	..
South Kanara . . . . .	..	..	..	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..	45,396	..	..
Central Provinces . . . . .	..	..	..	..	..	..	..	..
Orissa and Chota Nagpur. . . . .	..	..	..	..	..	..	..	..
Nizam's Dominions	276	..	..	..	..	..	..	..
Mysore Province . . . . .	..	475	..	..	..	..	3,783	..
Bombay Presidency . . . . .	..	10	..	..	..	..	..	..
Bengal . . . . .	..	..	..	..	..	..	..	..
TOTAL	4,773	1,008	110	200	..	64,779	3,806	3

G—PART I—contd.

Madras Presidency during the year 1926-27—contd.

sent from—contd				Deduct salt trans- mitted.		Balance of rail-borne salt remain- ing for con- sumption within the district.	Balance of rail- borne salt that remained for consumption within the district (average for the three years ending 1925-26).
Orissa.	Central Provin- ces.	Bengal.	Total.	Out of the districts in which there are no salt sources.	From one station to another within the district having no salt sources.		
28	29	30	31	32	33	34	35
I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
52	..	20	133,832	..	..	133,832	24,314
..	..	18	485,807	..	..	485,807	400,647
..	80,314	..	..	80,314	46,844
..	326,182	..	..	326,182	230,863
..	214,831	..	..	214,831	224,071
..	45,704	..	..	45,704	47,653
..	184,613	4	56	184,553	171,617
..	162,446	960	1,529	159,957	177,629
..	345,200	1,804	8,165	335,231	324,295
..	64,417	..	..	64,417	68,863
..	740,382	496	512	739,374	648,569
..	348,059	..	..	348,059	465,782
..	441,593	..	110	441,483	398,287
..	560,535	..	200	560,335	522,015
..	302,275	..	..	302,275	294,284
..	479,615	..	..	479,615	477,792
..	843,851	..	..	843,851	804,366
..	233,603	..	..	233,603	261,195
..	199,822	..	..	199,822	178,998
..	36,098	..	..	36,098	35,441
..	440,370	19,383	45,396	375,591	416,579
..	85,668	..	..	85,668	143,621
..	966,550	52	..	966,498	845,534
..	912,246	3	..	*912,243	223,707
..	778,203	43	3,763	774,397	767,994
..	909	..	..	909	991
..	15,185	38	..	15,147	22,443
52	..	38	9,428,310	22,783	59,731	9,345,796	8,224,397

*Including Bombay and Goa salt.

APPENDIX

Corrected distribu-

Districts to or for which salt was sent or declared.	Districts in or from which				
	Ganjam.	Vizaga- patam.	Godavari.	Kistna.	Guntur.
	1	2	3	4	5
	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Ganjam	568,048	12	..	..	..
Vizagapatam	568 668	344,688	56	..	..
Godavari . . . . .	..	7,020	393,766	16,956	9,538
Kistna . . . . .	..	200	2,059	118,388	85,178
Guntur . . . . .	..	..	..	15,973	418,058
Nellore . . . . .	..	..	..	3,599	180
Chingleput and Madras . . . . .	..	4	..	..	..
South Arcot . . . . .	..	..	..	..	..
Tanjore . . . . .	..	..	..	..	..
Madura and Ramnad . . . . .	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..
South Kanara . . . . .	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..
Bellary and Anantapur . . . . .	..	..	..	..	..
Cuddapah . . . . .	..	..	..	..	371
Kurnool . . . . .	..	..	..	..	640
North Arcot and Chittoor . . . . .	..	..	..	..	..
Salem . . . . .	..	..	..	..	..
Coimbatore including The Nilgiris . . . . .	..	..	..	..	..
Trichinopoly and Pudukkottai . . . . .	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..
Central Provinces	85,668	..	..	..	..
Orissa	966,550	..	..	..	..
Nizam's Dominions . . . . .	..	..	..	530	23,867
Mysore and Coorg . . . . .	..	73	..	..	..
Bombay . . . . .	..	..	..	..	..
Bengal	15,048	137	..	..	..
TOTAL	2,203,982	352,734	695,872	155,446	837,832

G—PART II.

tion statement.

salt was sold or sent.

Nellore.	Chingleput and Madras.	South Arcot	Tanjore.	Madura and Rannad.	Tinnevely.	Bombay and Goa, etc.	Mysore State
7	8	9	10	11	12	13	14
I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
..
6,451	146	..	..	..	..	..	..
63,032	800	..	..	..	..	..	..
198,440	2,245	..	..	..	..	21,080	..
50,717	202	..	..	..	..	22,835	..
462,131	4,135	..	..	..	..	..	..
..	563,234	486	..	..	..	1,304	8
..	299,792	250,488	6,174	..	141,030	..	..
..	..	450	581,574	4,262	117,212	4	..
..	..	..	..	240,205	964,184	..	..
..	..	..	..	..	323,573	13	..
..	..	..	..	..	..	380,846	..
..	589	..	..	..	52,997	878,597	..
17,604	68,115	..	..	..	..	251,133	27
40,726	143,046	..	..	..	..	200	..
96,922	4,250	..	..	..	..	58,748	..
10,824	691,262	4,108	..	..	35,178	7,922	8
..	99,002	..	55,299	..	261,497	25,685	..
..	..	162	287,286	..	141,239	131,648	..
..	..	..	129,036	1,110	303,648	..	..
..
..
..
111,137	821	..	..	..	..	775,248	..
..	98,728	..	..	..	3,030	651,479	..
..
..
1,058,034	1,976,367	253,704	1,059,369	245,577	2,433,588	3,201,742	48

APPENDIX

Corrected distribu-

Districts to or for which salt was sent or declared— <i>contd.</i>	Districts in or from which salt					
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	Salem.	Coimbatore, and The Nilgiris.
	15	16	17	18	19	20
	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.
Ganjam . . . . .	..	..	..	..	..	..
Vizagapatam . . . . .	..	..	..	..	..	..
Godavari . . . . .	..	..	..	..	..	..
Kistna . . . . .	..	..	..	3	..	..
Guntur . . . . .	..	..	..	..	..	..
Nellore	120	..	..	..	..	..
Chingleput and Madras	22	..	..	8	..	..
South Arcot . . . . .	..	..	..	..	..	..
Tanjore . . . . .	..	..	..	..	..	..
Madura and Ramnad . . . . .	..	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..	..
South Kanara . . . . .	..	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..	..
Bellary and Anantapur	8,165	2	154	..	..	..
Cuddapah	214	56	..	..	..	..
Kurnool	357	..	1,529	..	..	..
North Arcot and Chittoor . . . . .	..	2	..	512	..	..
Salem . . . . .	..	..	..	..	110	..
Coimbatore including The Nilgiris.	..	..	..	..	..	200
Trichinopoly and Pudukkottai . . . . .	..	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..	..
Central Provinces . . . . .	..	..	..	..	..	..
Orissa . . . . .	..	..	..	..	..	..
Nizam's Dominions	593	..	..	..	..	..
Mysore and Coorg . . . . .	..	..	405	475	..	..
Bombay	498	..	401	10	..	..
Bengal . . . . .	..	..	..	..	..	..
TOTAL	9,969	60	2,489	1,008	110	200

G—PART II—contd.

tion statement—contd.

was sold or sent—contd.					1925-26	
Trichinopoly.	Total.	Deduct— salt sent out of districts in which there are no salt sources.	Balance available for consump- tion within the district.	Resulting consumption per head of the popu- lation.	Quantity available for consumption within the district.	Resulting consumption per head of the popu- lation.
21	22	23	24	25	26	27
I. MDS.	I. MDS.	I. MDS.	I. MDS.	lbs.	I. MDS.	lbs.
..	568,060	..	568,060	20-35	592,967	21-24
..	920,009	..	920,009	24-71	948,080	25-47
..	491,112	..	491,112	24-14	516,743	25-40
..	428,184	..	428,184	16-52	388,182	14-97
..	507,785	..	507,785	23-09	460,258	20-93
..	470,165	..	470,165	27-92	464,712	27-60
..	565,066	..	565,066	23-02	639,471	26-05
..	697,494	..	697,494	24-74	1,016,917	36-07
..	703,502	..	703,502	24-88	675,451	23-89
..	1,204,389	..	1,204,389	26-58	1,220,656	26-04
..	323,586	..	323,586	14-00	353,256	15-29
..	380,846	..	380,846	25-12	333,589	22-01
..	927,183	..	927,183	24-62	1,135,115	30-14
..	345,200	9,069	335,231	15-45	339,590	15-61
..	184,613	60	184,553			
..	162,446	2,489	159,957			
..	749,810	1,008	748,808	18-53	352,647	8-73
..	441,593	110	441,483	17-20	399,088	15-55
..	560,535	200	560,335	19-65	522,640	18-33
..	523,794	..	523,794	18-50	529,924	18-72
..
..	85,668	..	85,668	..	134,930	..
..	966,550	..	966,550	..	791,758	..
..	912,246	..	*912,246	..	166,250	..
..	754,190	43	754,147	..	776,721	..
..	969	..	969	..	533	..
..	15,185	..	15,185	..	16,136	..
..	13,800,126	13,879	13,876,247	..	13,122,956	..

*Includes Bombay and Goa salt.

APPENDIX H.

Receipts on account of salt revenue under all heads for 1926-27.

Division.	RECEIVED FOR GOVERNMENT SALT SOLD				Customs duty.	Excise duty.	Miscellaneous receipts.	TOTAL.
	For Home and In-land 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.
Northern . . .	15,88,126	3,10,397	194	3,064	..	33,62,019	1,04,833	53,69,533
Central . . .	14,09,444	4,41,641	14,354	1,556	997	38,64,843	1,19,915	58,52,750
Southern . . .	4,99,642	38,260	904	820	259	24,65,456	84,282	30,89,633
Total 1926-27	34,97,212	7,90,298	15,452	6,350	1,256	96,92,318	3,09,030	1,43,11,916
Deduct—Refunds	..	..	..	..	..	..	..	10,605
Net receipts	..	..	..	..	..	..	..	1,43,01,311
Total, 1925-26	32,36,603	8,82,176	11,982	18,751	2,157	1,04,05,029	2,14,769	1,47,71,467
Deduct—Refunds	..	..	..	..	..	..	..	12,124
Net receipts	..	..	..	..	..	..	..	1,47,59,343

ENCLOSURE I TO APPENDIX H.

Statement showing particulars of cash and credit collections during the year 1926-27.

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	1	2	3	4	5	6
	I. MDS.	Rs.	Rs.	I. MDS.	Rs.
Total sales of salt	2,037,909	25,47,386	7,90,298	8,636,596	1,07,95,745
Deduct—Value of salt issued during the year on credit for payment of duty.	1,959,422	24,49,278	..	8,129,154	1,01,61,442
Balance, Cash sales	78,487	98,108	7,90,298	507,442	6,11,303
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year.	2,719,283	33,09,104	..	7,246,412	90,52,015
Total collections	2,797,770	84,97,212	7,90,298	7,753,854	96,92,318

ENCLOSURE 2 TO APPENDIX H.

Statement showing the quantity and value of salt issued on credit in each Circle during the year 1926-27.

Circle.	Government or Excise.	Quantity.	Amount.
1	2	3	4
		L. MDS.	Rs.
Ganjam	Government	3,080	3,850
	Excise	506,446	6,33,057
Naupada	Government	179,452	2,24,315
	Excise	1,542,192	19,27,740
Penuguduru	Government	138,662	1,73,323
	Excise	440,862	5,51,078
Chinnaganjam	Government	280,424	3,50,530
	Excise	303,504	4,91,880
Krishnapatnam	Government	2,928	3,660
	Excise	1,034,044	12,92,555
Madras Depôt	Government	1,237,532	15,46,915
	Excise . . . . .	..	..
Cheyur	Government . . . . .	..	..
	Excise	338,714	10,48,392
Tranquebar	Government . . . . .	..	..
	Excise	363,690	4,54,612
Adirampatnam	Government	84,782	1,05,977
	Excise	620,182	7,75,228
Vaṭṭanam	Government	25,646	32,058
	Excise . . . . .	..	..
Tuticorin	Government	6,916	8,645
	Excise	2,389,520	29,66,900
TOTAL	Government	1,959,422	24,49,278
	Excise	8,129,154	1,01,61,442
GRAND TOTAL		10,088,576	1,26,10,720

ENCLOSURE 3 TO APPENDIX H.

Comparative statement showing the net revenue of the Presidency.

Year.	REVENUE REALISED 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.
1925-26	1,47,71,467	19,40,539	3,92,117	24,230	..	1,71,28,353
1926-27	1,43,11,916	17,35,881	4,25,436	56,446	65	1,65,29,744

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.
1925-26	..	10,09,868	1,48,129	2,07,439	1,68,674	34	15,34,144	1,55,94,209
1926-27	..	12,27,169	1,28,389	1,71,248	1,07,085	1,136	16,35,027	1,48,94,717

APPENDIX I.

Statement of expenditure incurred in the Salt Department during the years
1925-26 and 1926-27.

Items.	1925-26	1926-27
	Rs.	Rs.
<i>Establishments.</i>		
Permanent	8,23,771	8,05,799
Temporary	79,542	1,00,432
<i>Allowances.</i>		
Travelling allowance	53,575	52,567
House-rent and other allowances	3,411	6,185
Rewards	567	349
<i>Supplies, Services and Contingencies.</i>		
Purchase, repair and carriage of tents	110	37
Service Postage and Telegram charges	9,842	9,660
Tour charges, office expenses and miscellaneous	77,919	65,187
<i>Salt Purchase and Freight.</i>		
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt.	2,19,465	4,67,587
Conveying and storing salt	1,09,348	1,88,775
Miscellaneous	42,896	9,686
<i>Works.</i>		
Buildings	1,20,718	1,82,960
Roads	66,753	1,05,141
Petty construction and repairs	1,11,045	46,190
Total	17,23,962	20,40,555

APPENDIX J.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27.

J (1)

Statement showing the cost of salt per maund in the Government factory, Calingapatam, during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	180,584	..
(b) Gain by weighment	56	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	180,640	..
2. Deduct wastage	4,680	..
3. Net quantity (i.e.) Item 1 minus Item 2	175,950	..
4. Land Assessment . . . . .	..	238 5 4
5. Land and Village Cess . . . . .	..	16 2 4
6. Payment to manufacturers . . . . .	..	32,097 5 4
7. Works for salt manufacture and storage—		
Interest . . . . .	..	2,203 2 7
Repairs . . . . .	..	2,689 13 6
8. Roads and Railway Sidings—Interest . . . . .	..	185 0 0
9. Establishment charges . . . . .	..	4,659 12 0
10. Pensionary charges . . . . .	..	1,865 4 6
11. Conveying and storing salt . . . . .	..	2,753 13 10
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	205 4 0
13. Total (i.e.) of Items 4 to 12 . . . . .	..	46,983 15 5
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 4 3 3

APPENDIX J—*contd.*

J (2)

Trading account of the Calingapatam factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	15,834	4,700 11 6	..	..
2. Manufacturing expenses	180,584	32,097 6 4	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	2,689 13 6	..	..
4. Transport and storage . . . . .	..	2,753 13 10	..	..
5. Miscellaneous direct expenses . . . . .	..	205 4 0	..	..
6. Value of closing stock . . . . .	..	..	8,672	2,317 0 10
7. Sales . . . . .	..	..	183,112	1,25,648 10 0
8. Gross profit . . . . .	..	85,518 10 8	..	..
Total . . . . .	..	1,27,965 10 10	..	1,27,965 10 10

J (3)

Profit and Loss Statement of the Calingapatam factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1 Land Assessment	258 5 4	..	..
2; Land and Village Cess	16 2 4	..	..
3. Interest on factory works (Capital cost at 5½%).	..	2,208 2 7	..	..
4. Interest on Railway Sidings and Roads at 5½%).	..	185 0 0	..	..
5. Establishment charges	4,689 12 0	..	..
6. Pensionary charges	1,885 4 6	..	..
7. Interest on stocks at the beginning of the year.
8. Gross profit	85,518 10 8
9. Net profit	76,280 15 11	..	..
Total	85,518 10 8	..	85,518 10 8

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27—contd.

J (1)

Statement showing the cost of salt per maund in the Government factory, Polavaram, during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	102,516	..
(b) Gain by weightment . . . . .	..	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	102,516	..
2. Deduct wastage	4,290	..
3. Net quantity (i.e.) Item 1 minus Item 2	98,226	..
4. Land Assessment . . . . .	..	245 14 0
5. Land and Village Cess . . . . .	..	19 3 5
6. Payment to manufacturers . . . . .	..	17,086 0 0
7. Works for salt manufacture and storage—		
Interest . . . . .	..	546 14 5
Repairs . . . . .	..	2,101 2 11
8. Roads and Railway Sidings—Interest . . . . .	..	311 12 8
9. Establishment charges . . . . .	..	2,414 10 0
10. Pensionary charges . . . . .	..	991 12 5
11. Conveying and storing salt . . . . .	..	321 3 11
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	321 7 8
13. Total (i.e.) of Items 4 to 12 . . . . .	..	25,450 1 5
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 4 1.7

APPENDIX J—contd.

J (2)

Trading account of the Polavaram factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	7,398	1,652 15 10	..	..
2. Manufacturing expenses	102,516	17,086 0 0	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	2,191 2 11	..	..
4. Transport and storage . . . . .	..	1,321 3 11	..	..
5. Miscellaneous direct expenses . . . . .	..	321 7 8	..	..
6. Value of closing stock . . . . .	..	..	23,242	6,016 4 7
7. Sales . . . . .	..	..	83,328	53,759 14 6
8. Gross profit . . . . .	..	37,203 4 9	..	..
Total . . . . .	..	59,776 3 1	..	59,776 3 1

J (3)

Profit and Loss Statement of the Polavaram factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	245 14 0	..	..
2. Land and Village Cess	19 3 5	..	..
3. Interest on factory works (Capital cost at 5½%).	..	546 14 5	..	..
4. Interest on Railway Sidings and Roads at 5½%.	..	311 12 8	..	..
5. Establishment charges	2,414 10 0	..	..
6. Pensionary charges	991 12 5	..	..
7. Interest on stocks at the beginning of the year.
8. Gross profit	37,203 4 9
9. Net profit	32,673 1 10	..	..
Total	37,203 4 9	..	37,203 4 9

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27—contd.

J (1)

Statement showing the cost of salt per maund in the Government factory, Guruzanapalli, during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	40,368	..
(b) Gain by weightment . . . . .	..	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	40,368	..
2. Deduct wastage	2,834	..
3. Net quantity (i.e.) Item 1 minus Item 2	37,534	..
4. Land Assessment . . . . .	..	230 11 7
5. Land and Village Cess . . . . .	..	19 3 8
6. Payment to manufacturers . . . . .	..	6,601 13 7
7. Works for salt manufacture and storage—		
Interest . . . . .	..	120 3 4
Repairs . . . . .	..	138 13 0
8. Roads and Railway Sidings—Interest . . . . .	..	12 7 3
9. Establishment charges . . . . .	..	922 14 3
10. Pensionary charges . . . . .	..	375 4 10
11. Conveying and storing salt . . . . .	..	760 0 0
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	6 15 3
13. Total (i.e.) of Items 4 to 12 . . . . .	..	9,197 6 9
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 3 11

APPENDIX J—contd.

J (2)

Trading account of the Guruzanapalli factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock
2. Manufacturing expenses	40,368	6,601 13 7	..	..
3. Repairs to Buildings, Roads and Channels, etc.	138 13 0	..	..
4. Transport and storage	769 0 0	..	..
5. Miscellaneous direct expenses	6 15 3	..	..
6. Value of closing stock	6,008	1,470 11 4
7. Sales	31,526	11,751 15 0
8. Gross profit	5,706 0 6	..	..
Total	13,222 10 4	..	13,222 10 4

J (3)

Profit and Loss Statement of the Guruzanapalli factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	230 11 7	..	..
2. Land and Village Cess	19 3 8	..	..
3. Interest on factory works (Capital cost at 5½%).	120 3 4	..	..
4. Interest on Railway Sidings and Roads at 5½%.	12 7 3	..	..
5. Establishment charges	922 14 3	..	..
6. Pensionary charges	375 4 10	..	..
7. Interest on stocks at the beginning of the year.
8. Gross profit	5,706 0 6
9. Net profit	4,025 3 7	..	..
Total	5,706 0 6	..	5,706 0 6

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27—contd.

J (1)

Statement showing the cost of salt per maund in the Government factory, Chinnaganjam, North, during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	335,708	..
(b) Gain by weighment	2	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	335,710	..
2. Deduct wastage	16,842	..
3. Net quantity (i.e.) Item 1 minus Item 2	318,868	..
4. Land Assessment . . . . .	..	224 6 4
5. Land and Village Cess . . . . .	..	23 6 0
6. Payment to manufacturers . . . . .	..	56,996 0 8
7. Works for salt manufacture and storage—		
Interest . . . . .	..	760 3 0
Repairs . . . . .	..	810 15 8
8. Roads and Railway Sidings—Interest . . . . .	..	515 15 0
9. Establishment charges . . . . .	..	3,105 9 5
10. Pensionary charges . . . . .	..	1,253 9 5
11. Conveying and storing salt . . . . .	..	3,191 1 8
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	203 6 7
13. Total (i.e.) of Items 4 to 12 . . . . .	..	67,084 9 9
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 3 5.1

APPENDIX J—contd.

J (2)

Trading account of the Chinnaganjam North factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	101,364	23,809 15 0	..	..
2. Manufacturing expenses	335,708	56,996 0 8	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	810 15 8	..	..
4. Transport and storage	..	3,191 1 8	..	..
5. Miscellaneous direct expenses	..	203 6 7	..	..
6. Value of closing stock	..	..	203,190	43,495 5 9
7. Sales	..	..	216,842	69,822 0 0
8. Gross profit	..	28,305 14 2	..	..
Total	..	1,13,317 5 9	..	1,13,317 5 9

J (3).

Profit and Loss Statement of the Chinnaganjam North factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	..	224 6 4	..	..
2. Land and Village Cess	..	23 6 0	..	..
3. Interest on factory works (Capital cost at 5½%)	..	760 3 0	..	..
4. Interest on Railway Sidings and Road at 5½%	..	515 15 0	..	..
5. Establishment charges	..	3,105 9 5	..	..
6. Pensionary charges	..	1,253 9 5	..	..
7. Interest on stocks at the beginning of the year.
8. Gross profit	28,305 14 2
9. Net profit	..	22,422 13 0	..	..
Total	..	28,305 14 2	..	28,305 14 2

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions 1926-27—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Chinnaganjam South during 1926-27.

Items,	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	136,888	..
(b) Gain by weighment	22	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	136,910	..
2. Deduct wastage	1,042	..
3. Net quantity (i.e.) Item 1 minus Item 2	135,868	..
4. Land Assessment . . . . .	..	89 14 5
5. Land and Village Cess . . . . .	..	9 5 10
6. Payment to manufacturers . . . . .	..	23,195 9 4
7. Works for salt manufacture and storage—		
Interest . . . . .	..	304 9 1
Repairs . . . . .	..	324 14 9
8. Roads and Railway Sidings—Interest . . . . .	..	206 11 5
9. Establishment charges . . . . .	..	1,188 2 10
10. Pensionary charges . . . . .	..	484 13 5
11. Conveying and storing salt . . . . .	..	1,302 7 6
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	88 0 11
13. Total (i.e.) of Items 4 to 12 . . . . .	..	27,194 9 6
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 3 2.4

APPENDIX J—contd.

J (2).

Trading account of the Chinnaganjam South factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock
2. Manufacturing expenses	136,888	23,195 9 4	..	..
3. Repairs to Buildings, Roads and Channels, etc.	324 14 9	..	..
4. Transport and storage	1,302 7 6	..	..
5. Miscellaneous direct expenses	88 0 11	..	..
6. Value of closing stock	103,700	20,740 8 4
7. Sales	56,448	16,180 4 0
8. Gross profit	12,009 11 10	..	..
Total	36,920 12 4	..	36,920 12 4

J (3).

Profit and Loss Statement of the Chinnaganjam South factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	89 14 5	..	..
2. Land and Village Cess	9 5 10	..	..
3. Interest on factory works (Capital cost at 5½%).	304 9 1	..	..
4. Interest on Railway Sidings and Roads at 5½%.	206 11 5	..	..
5. Establishment charges	1,188 2 10	..	..
6. Pensionary charges	484 13 5	..	..
7. Interest on stocks at the beginning of the year.
8. Gross profit	12,009 11 10
9. Net profit	9,726 2 10	..	..
Total	12,009 11 10	..	12,009 11 10

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Kanuparti during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured		
(b) Gain by weighment		
(c) Miscellaneous		
Total of (a), (b) and (c)		
2. Deduct wastage		
3. Net quantity (i.e.) Item 1 minus Item 2		
4. Land Assessment		
5. Land and Village Cess		
6. Payment to manufacturers		
7. Works for salt manufacture and storage --		
Interest		
Repairs		
8. Roads and Railway Sidings—Interest		
9. Establishment charges		
10. Pensionary charges		
11. Conveying and storing salt		
12. Net miscellaneous expenditure on other heads including salt weighing machines.		
13. Total (i.e.) of Items 4 to 12		
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store.		

Nil, as there was no manufacture during the year, the factory having been converted into M. E. from 1st January, 1926.

APPENDIX J—contd.

J (2).

Trading account of the Kanuparti factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	RS. A. P.	Mds.	RS. A. P.
1. Value of opening stock	9,510	2,030 12 6	..	..
2. Manufacturing expenses
3. Repairs to Buildings, Roads and Channels, etc.
4. Transport and storage
5. Miscellaneous direct expenses
6. Value of closing stock	4,396	938 11 8
7. Sales	5,050	1,335 6 8
8. Gross profit	243 5 10	..	..
Total	2,274 2 4	..	2,274 2 4

J (3).

Profit and Loss Statement of the Kanuparti factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	RS. A. P.	Mds.	RS. A. P.
1. Land Assessment
2. Land and Village Cess
3. Interest on factory works (Capital cost at 5½%).
4. Interest on Railway Sidings and Roads at 5½%.
5. Establishment charges
6. Pensionary charges
7. Interest on stocks at the beginning of the year.
8. Gross profit	243 5 10
9. Net profit	243 5 10	..	..
Total	243 5 10	..	243 5 10

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Madras Depôt during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	1,834,690	..
(b) Gain by weightment	967	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	1,835,657	..
2. Deduct wastage	62,812	..
3. Net quantity (i.e.) Item 1 minus Item 2	1,772,845	..
4. Land Assessment . . . . .	..	3,236 8 3
5. Land and Village Cess . . . . .	..	353 15 5
6. Payment to manufacturers . . . . .	..	267,558 15 4
7. Works for salt manufacture and storage—		
Interest . . . . .	..	13,231 11 7
Repairs . . . . .	..	13,684 12 7
8. Roads and Railway Sidings—Interest . . . . .	..	665 8 7
9. Establishment charges . . . . .	..	27,434 10 9
10. Pensionary charges . . . . .	..	11,185 11 5
11. Conveying and storing salt . . . . .	..	1,53,724 5 8
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	756 2 6
13. Total (i.e.) of Items 4 to 12 . . . . .	..	4,91,832 1 1
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 4 5.3

APPENDIX J—*contd.*

J (2).

Trading account of the Madras Depot for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	909,484	2,68,162 9 8	..	..
2. Manufacturing expenses	1,834,690	2,67,558 15 4	..	..
3. Repairs to Buildings, Roads and Channels, etc. . . . .	..	13,684 12 7	..	..
4. Transport and storage . . . . .	..	1,53,724 5 8	..	..
5. Miscellaneous direct expenses . . . . .	..	756 2 6	..	..
6. Value of closing stock . . . . .	..	..	1,397,724	3,90,366 6 11
7. Sales . . . . .	..	..	1,284,605	4,42,965 11 7
8. Gross profit . . . . .	..	1,29,445 5 2	..	..
Total . . . . .	..	8,33,332 2 6	..	8,33,332 2 6

J (3).

Profit and Loss Statement of the Madras Depot for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	3,236 3 3	..	..
2. Land and Village Cess	353 15 5	..	..
3. Interest on factory works (Capital cost at 5½%).	13,231 11 7	..	..
4. Interest on Railway Sidings and Roads at 5½%.	665 8 7	..	..
5. Establishment charges	27,434 10 9	..	..
6. Pensionary charges	11,185 11 5	..	..
7. Interest on stocks at the beginning of the year.	2,562 2 11	..	..
8. Gross profit	1,29,445 5 2
9. Net profit	70,775 5 3	..	..
Total	1,29,445 5 2	..	1,29,445 5 2

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1926-27—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Karambalam during 1926-27.

Items.	Quantity.		Value.	
	Mds.		Rs.	A. P.
1. (a) Quantity of salt manufactured	65,196		..	
(b) Gain by weightment . . . . .	..		..
(c) Miscellaneous . . . . .	..		..
Total of (a), (b) and (c)	65,196		..	
2. Deduct wastage . . . . .	..		..
3. Net quantity (i.e.) Item 1 minus Item 2	65,196		..	
4. Land Assessment . . . . .	..		531	14 0
5. Land and Village Cess . . . . .	..		49	13 11
6. Payment to manufacturers . . . . .	..		8,149	8 0
7. Works for salt manufacture and storage—				
Interest . . . . .	..		399	12 7
Repairs . . . . .	..		237	8 0
8. Roads and Railway Sidings—Interest . . . . .	..		..
9. Establishment charges . . . . .	..		1,994	1 8
10. Pensionary charges . . . . .	..		847	4 10
11. Conveying and storing salt . . . . .	..		1,043	13 11
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..		49	6 6
13. Total (i.e.) of Items 4 to 12 . . . . .	..		13,303	3 5
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..		0	3 3-2

APPENDIX J—contd.

J (2).

Trading account of the Karambalam factory for the year 1926-27.

Items	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	87,858	14,185 6 6	..	..
2. Manufacturing expenses	65,196	8,149 8 0	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	237 8 0	..	..
4. Transport and storage . . . . .	..	1,043 13 11	..	..
5. Miscellaneous direct expenses . . . . .	..	49 6 6	..	..
6. Value of closing stock . . . . .	..	..	101,146	19,111 4 2
7. Sales . . . . .	..	..	47,670	10,178 6 0
8. Gross profit . . . . .	..	5,623 15 3	..	..
Total . . . . .	..	29,289 10 2	..	29,289 10 2

J (3).

Profit and Loss Statement of the Karambalam factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	531 14 0	..	..
2. Land and Village Cess	49 13 11	..	..
3. Interest on factory works (Capital cost at 5½%).	..	399 12 7	..	..
4. Interest on Railway Sidings and Roads at 5½%.
5. Establishment charges	1,994 1 8	..	..
6. Pensionary charges	847 4 10	..	..
7. Interest on stocks at the beginning of the year.	..	137 3 2	..	..
8. Gross profit	5,623 15 3
9. Net profit	1,663 13 1	..	..
Total	5,623 15 3	..	5,623 15 3

APPENDIX J—*contd.*

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1926-27—contd.

J (1).

Statement showing the cost of Salt per maund in the Government factory Vedaranniyam during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured	} Nil as there was no monopoly manufacture in the season of 1926.	
(b) Gain by weighment		
(c) Miscellaneous		
Total of (a), (b) and (c)		
2. Deduct wastage		
3. Net quantity (i.e.) Item 1 minus Item 2		
4. Land Assessment		
5. Land and Village Cess		
6. Payment to manufacturers		
7. Works for salt manufacture and storage—		
Interest		
Repairs		
8. Roads and Railway Sidings—Interest		
9. Establishment charges		
10. Pensionary charges		
11. Conveying and storing salt		
12. Net miscellaneous expenditure on other heads including salt weighing machines.		
13. Total (i.e.) of Items 4 to 12		
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store.		

APPENDIX J—contd.

J (2).

Trading account of the Vedaranniyam factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	112,950	12,049 11 2	..	..
2. Manufacturing expenses
3. Repairs to Buildings, Roads and Channels, etc.	..	352 2 0	..	..
4. Transport and storage
5. Miscellaneous direct expenses	615 7 9	..	..
6. Value of closing stock	112,118	11,997 11 2
7. Sales	590	66 4 0
8. Gross loss	953 5 9
Total	13,017 4 11	..	13,017 4 11

J (3).

Profit and Loss Statement of the Vedaranniyam factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	18 10 0	..	..
2. Land and Village Cess	1 2 10	..	..
3. Interest on factory works (Capital cost at 5½%).	..	162 15 2	..	..
4. Interest on Railway Sidings and Roads at 5½%.
5. Establishment charges	457 8 8	..	..
6. Pensionary charges	189 2 7	..	..
7. Interest on stocks at the beginning of the year.
8. Gross loss	953 5 9	..	..
9. Net loss	1,782 13 0
Total	1,782 13 0	..	1,782 13 0

APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1926-27—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Kattumavadi during 1926-27.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1 (a) Quantity of salt manufactured	75,000	..
(b) Gain by weighment . . . . .	..	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c)	75,000	..
2. Deduct wastage	2,688	..
3. Net quantity (i.e.) Item 1 minus Item 2	72,312	..
4. Land Assessment . . . . .	..	80 10 0
5. Land and Village Cess . . . . .	..	6 4 10
6. Payment to manufacturers . . . . .	..	10,937 8 0
7. Works for salt manufacture and storage—		
Interest . . . . .	..	429 12 11
Repairs . . . . .	..	391 5 7
8. Roads and Railway Sidings—Interest . . . . .	..	90 12 4
9. Establishment charges . . . . .	..	3,515 0 8
10. Pensionary charges . . . . .	..	1,447 12 11
11. Conveying and storing salt . . . . .	..	1,846 15 8
12. Net miscellaneous expenditure on other heads including salt weighing machines.	..	58 3 0
13. Total (i.e.) of Items 4 to 12 . . . . .	..	18,804 6 5
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store.	..	0 4 19

APPENDIX J—contd.

J (2).

Trading account of the Kattumavadi factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	69,366	19,444 5 9	..	..
2. Manufacturing expenses	75,000	10,937 8 0	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	391 5 7	..	..
4. Transport and storage . . . . .	..	1,846 15 8	..	..
5. Miscellaneous direct expenses . . . . .	..	59 3 6	..	..
6. Value of closing stock . . . . .	..	..	75,546	20,112 0 0
7. Sales . . . . .	..	..	66,132	20,383 12 0
8. Gross profit . . . . .	..	7,817 5 6	..	..
Total . . . . .	..	40,495 12 0	..	40,495 12 0

J (3).

Profit and Loss Statement of the Kattumavadi factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	80 10 0	..	..
2. Land and Village Cess	6 4 10	..	..
3. Interest on factory works (Capital cost at 5½%).	..	429 12 11	..	..
4. Interest on Railway Sidings and Roads at 5½%.	..	90 12 4	..	..
5. Establishment charges	3,515 0 8	..	..
6. Pensionary charges	1,447 12 11	..	..
7. Interest on stocks at the beginning of the year.	..	421 12 8	..	..
8. Gross profit	7,817 5 6
9 Net profit	1,825 8 2	..	..
Total	7,817 5 6	..	7,817 5 6

APPENDIX J—contd.

Statements showing Cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1926-27—contd.

J (1).

Statement showing the cost of Salt per maund in the Government factory Manakkudi during 1926-27.

Items.	Quantity.	Value.	
	Mds.	Rs.	A. P.
1. (a) Quantity of salt manufactured	}		
(b) Gain by weighment			
(c) Miscellaneous			
Total of (a), (b) and (c)			
2. Deduct wastage			
3. Net quantity (i.e.) Item 1 minus Item 2			
4. Land Assessment			
5. Land and Village Cess			
6. Payment to manufacturers			
7. Works for salt manufacture and storage—			
Interest			
Repairs			
8. Roads and Railway Sidings—Interest			
9. Establishment charges			
10. Pensionary charges			
11. Conveying and storing salt			
12. Net miscellaneous expenditure on other heads including salt weighing machines.			
13. Total (i.e.) of Items 4 to 12			
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store.			

Nil as there was no manufacture in the season of 1926.

APPENDIX J—contd.

J (2).

Trading account of the Manakkudi factory for the year 1926-1927.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	81,798	22,668 3 0	..	..
2. Manufacturing expenses
3. Repairs to Buildings, Roads and Channels, etc.	..	137 4 0	..	..
4. Transport and storage
5. Miscellaneous direct expenses	90 1 1	..	..
6. Value of closing stock	52,858	14,528 13 0
7. Sales	27,240	8,406 7 0
8. Gross profit	39 11 11	..	..
Total	22,935 4 0	..	22,935 4 0

J (3).

Profit and Loss Statement of the Manakkudi factory for the year 1926-27.

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment	58 3 0	..	..
2. Land and Village Cess	6 1 0	..	..
3. Interest on factory works (Capital cost at 5½%).	..	381 4 6	..	..
4. Interest on Railway Sidings and Roads at 5½%.
5. Establishment charges	1,890 15 4	..	..
6. Pensionary charges	805 15 1	..	..
7. Interest on stocks at the beginning of the year.	..	267 8 11	..	..
8. Gross profit	29 11 11
9. Net loss	3,370 3 11
Total	3,409 15 10	..	3,409 15 10

APPENDIX K.

Statement of offences against the Salt laws in the Madras Presidency in the year 1926-27.

	Circle.											Salt Preventive Areas Central and South- ern divisions.	Total.		
	Ganjam.	Nainpada.	Pennaguduru.	Chinnaganjam.	Krishnapatnam.	Emore.	Madras Depot.	Cheyur.	Traurpebar.	Adirampatnam.	Vattanam.		Tuticorin.	1926-27.	1925-26.
Pending at the beginning of the year and reported during the year—															
Cases	15	4	9	13	6	8	..	14	4	13	3	..	68	162	144
Persons	14	25	8	28	6	8	..	22	4	13	5	..	68	175	148
<i>Disposal by officers of the Department.</i>															
Released by Department—															
I. Infirm persons, pregnant women and children—															
Cases	..	..	..	..	..	..	..	2	..	1	..	..	4	7	6
Persons	..	..	..	..	..	..	..	2	..	1	..	..	5	8	6
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time—															
Cases	..	..	..	..	..	..	..	..	1	..	..	..	..	1	5
Persons	..	..	..	..	..	..	..	..	1	..	..	..	..	1	5
III. On proof of ignorance or inadvertence—															
Cases	..	..	..	..	..	..	..	..	..	..	..	..	2	2	7
Persons	..	..	..	..	..	..	..	..	..	..	..	..	5	5	7
IV. For want of proof—															
Cases	1	..	..	..	..	..	..	..	..	..	..	..	28	3	2
Persons	1	15	..	..	..	..	..	..	..	..	..	..	18	18	9

Total released—															
Cases	1	15	..	..	..	..	..	2	1	1	..	..	8	13	20
Persons	1	15	..	..	..	..	..	2	1	1	..	..	12	32	27
Sent for trial—															
Cases	13	4	8	2	6	8	..	8	3	12	5	..	56	125	105
Persons	13	10	8	2	6	8	..	9	3	12	5	..	56	132	118
Total disposed of—															
Cases	14	4	8	2	6	8	..	10	4	13	5	..	64	138	125
Persons	14	25	8	2	6	8	..	11	4	13	5	..	68	164	145
Undetected cases and scrapings of salt-earth registered and written off—cases															
	1	..	1	..	..	..	..	1	..	..	3	..	2	8	16
Total cases and persons dealt with including undetected cases and scrapings written off—															
Cases	15	4	9	2	6	8	..	11	4	13	8	..	66	146	141
Persons	14	25	8	2	6	8	..	11	4	13	5	..	68	164	145
Balance remaining for disposal at the end of the year—															
Cases	..	..	..	(a) 11	..	..	..	3	..	..	..	..	(a) 2	16	3
Persons	..	..	..	..	..	..	..	11	..	..	..	..	..	11	3
<i>Disposal by the Magistracy.</i>															
Pending trial on 1st April 1926 and since sent up for trial up to 31st March 1927—															
Cases	13	4	8	2	6	8	..	8	3	12	5	..	56	125	119
Persons	13	10	8	2	6	8	..	9	3	12	5	..	56	132	132
Convicted—															
Cases	13	4	8	..	6	8	..	5	3	12	4	..	56	119	116
Persons	13	10	8	..	6	8	..	5	3	12	4	..	56	125	128
Acquitted—															
Cases	..	..	..	..	..	..	..	..	..	..	..	..	..	..	3
Persons	..	..	..	..	..	..	..	..	..	..	..	..	..	..	6
Balance remaining undisposed of on the 31st March 1927—															
Cases	..	..	..	2	..	..	..	8	..	..	1	..	..	6	..
Persons	..	..	..	2	..	..	..	4	..	..	1	..	..	7	..

(a) Undetected cases and scrapings not yet written off.

Statement showing the results of the analyses of samples of salt manufactured in the

Factories.	1876.	Sodium chloride.					Magnesium chloride.					
		1922.	1923.	1924.	1925.	1926.	1922.	1923.	1924.	1925.	1926.	
1	2	3	4	5	6	7	8	9	10	11	12	
												MONOPOLY
1. Calingapatam . . . . .	..	93.1	95.0	94.1	94.6	93.0	2.9	0.9	1.4	1.3	1.6	
2. Polavaram . . . . .	..	94.9	93.9	95.0	94.3	89.7	1.1	2.1	0.9	0.2	1.5	
3. Chinnaganjam	94.2	91.3	93.5	92.3	93.1	88.4	2.0	1.5	1.7	1.0	1.2	
4. Kattur . . . . .	..	94.3	93.9	95.8	95.2	93.3	1.6	2.1	0.5	1.6	2.7	
5. Voyalur . . . . .	..	94.6	94.2	96.2	94.9	94.3	1.4	2.0	1.0	1.5	1.6	
6. Attiput North . . . . .	..	93.7	93.6	93.2	93.3	92.2	2.1	2.3	2.5	2.6	2.6	
7. Attiput South . . . . .	..	..	..	..	..	92.7	..	..	..	..	2.6	
8. Vailur . . . . .	..	93.1	94.3	94.6	94.3	93.5	2.2	1.9	1.5	1.4	2.3	
9. Karumbalam . . . . .	..	..	96.1	94.4	..	93.9	..	0.8	1.5	..	1.5	
10. Vedaranniyam . . . . .	..	..	93.5	..	..	..	..	2.0	..	..	..
11. Adirampatnam . . . . .	..	..	..	95.9	..	..	..	..	1.4	..	..
12. Katumavadi . . . . .	..	94.3	90.0	95.1	93.4	94.9	0.8	2.7	1.0	2.0	1.5	
13. Lakshimpans . . . . .	..	93.5	89.8	94.6	93.2	95.0	1.4	2.4	1.0	1.3	1.7	
14. Manakkudi . . . . .	..	95.5	96.0	94.2	95.9	..	1.4	1.6	1.1	0.9	..	
Average . . . . .	..	93.8	93.7	94.6	94.2	92.80	1.7	1.9	1.3	1.3	1.9	
												ENCISE AND MODIFIED
15. Ganjam . . . . .	..	94.1	95.9	93.7	93.1	89.8	1.8	1.5	1.7	1.7	1.7	
16. Gokurkudda . . . . .	..	96.9	..	95.5	..	92.0	1.2	..	1.7	..	1.5	
17. Naupada	92.8	95.2	95.1	94.7	94.9	95.0	1.6	1.7	2.0	1.6	1.5	
18. Pundi . . . . .	..	94.5	96.0	95.6	95.7	94.7	2.3	1.5	1.5	1.2	1.2	
19. Konsada . . . . .	..	93.1	92.6	91.7	95.6	93.3	2.4	2.4	1.8	1.3	2.4	
20. Bimlipatam . . . . .	..	93.1	93.4	93.1	92.8	91.5	2.8	2.1	2.0	1.0	1.7	
21. Balacheruvu . . . . .	..	..	92.7	93.2	92.6	92.8	..	1.7	1.7	0.9	1.7	
22. Polavaram extension . . . . .	..	..	93.2	..	..	88.4	..	0.6	..	..	0.4	
23. Jagannalckpur . . . . .	..	94.8	95.4	95.3	95.1	94.9	2.3	2.0	2.2	2.1	1.7	
24. Penuguduru	92.6	93.5	92.1	93.6	93.0	93.0	2.5	3.0	2.5	2.3	2.2	
25. Guruzanapalli . . . . .	..	..	..	..	95.0	92.8	..	..	..	1.3	1.8	
26. Manginapudi	93.5	92.9	92.0	93.9	93.4	91.9	2.7	2.6	2.0	2.2	2.3	
27. Pandraka . . . . .	..	94.6	92.7	94.7	96.1	93.7	1.8	2.3	1.5	0.4	1.3	
28. Chinnaganjam . . . . .	..	..	..	93.1	..	89.8	..	..	1.1	..	1.3	
29. Kanuparti	94.7	94.2	94.7	93.9	97.4	92.9	2.0	2.0	1.6	0.6	1.7	
30. Pakala . . . . .	..	95.6	93.8	95.8	93.2	92.7	1.3	2.3	0.7	3.1	1.9	
31. Iskapalle	97.2	95.0	94.4	95.6	95.7	92.9	1.9	2.1	1.4	1.4	2.0	
32. Krishnapatnam	94.2	93.6	92.9	93.3	93.1	91.7	2.6	3.1	2.7	2.1	1.0	

several factories in the Madras Presidency in 1922, 1923, 1924, 1925 and 1926.

Magnesium sulphate.					Calcium salts.					Dirt.					
1922.	1923.	1924.	1925.	1926.	1922.	1923.	1924.	1925.	1926.	1922.	1923.	1924.	1925.	1926.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
FACTORIES.															
1.8	0.7	1.0	0.6	1.2	0.7	0.8	0.5	0.7	0.6	1.5	1.4	2.9	2.9	3.5	1
0.6	1.1	0.3	0.3	1.1	1.3	1.0	0.9	1.4	1.6	1.9	..	2.2	3.8	6.2	2
1.5	0.8	1.2	0.4	2.2	1.2	1.9	1.2	1.5	1.7	3.7	2.2	3.5	4.0	6.4	3
1.3	1.4	0.3	0.6	1.5	1.1	1.0	1.2	1.2	1.0	1.5	1.4	2.2	1.5	1.3	4
1.2	0.8	1.0	0.5	1.1	0.9	1.5	0.6	0.6	1.1	2.1	1.5	1.2	1.9	1.6	5
1.3	1.4	0.9	1.8	1.7	1.1	1.2	1.3	1.0	1.3	1.6	1.4	2.0	1.5	2.3	6
..	..	..	..	1.6	..	..	..	..	1.3	..	..	..	..	1.8	7
1.3	1.1	0.8	0.8	1.4	1.3	1.2	1.1	1.0	1.1	2.0	1.3	2.0	1.9	1.7	8
..	0.5	1.0	..	1.0	..	1.0	0.9	..	0.8	..	1.4	1.9	..	2.7	9
..	1.1	..	..	..	..	0.9	..	..	..	..	2.2	..	..	..	10
..	..	1.0	..	..	..	..	0.6	..	..	..	..	1.1	..	..	11
0.7	1.7	0.8	0.9	1.2	1.0	1.6	0.9	1.1	0.9	2.9	3.8	2.0	2.4	1.5	12
0.7	1.5	0.8	1.0	0.8	1.3	1.9	1.0	1.0	0.9	2.9	4.0	2.5	2.6	1.4	13
0.8	0.8	1.3	0.1	..	0.8	0.7	0.6	0.8	..	1.4	0.7	2.6	1.9	..	14
1.1	1.1	0.9	0.7	1.3	1.1	1.2	0.9	1.1	1.1	2.1	1.9	2.2	2.4	2.8	
EXCISE FACTORIES.															
0.9	0.7	1.3	0.8	1.3	1.0	0.4	0.9	1.2	1.5	2.0	1.2	2.3	3.0	5.5	15
0.5	..	0.9	..	1.5	0.6	..	0.5	..	0.9	0.6	..	1.3	..	3.9	16
0.9	1.0	1.2	0.8	0.9	0.8	0.9	0.7	0.9	0.7	1.2	1.2	1.0	1.9	1.8	17
1.4	0.8	1.0	0.5	1.3	0.4	0.6	0.6	0.7	0.5	1.2	1.4	1.1	1.4	2.1	18
1.4	1.0	1.6	1.0	1.8	0.9	1.4	0.9	0.5	0.6	2.0	3.0	3.8	1.4	1.9	19
1.6	1.1	1.2	0.5	1.2	0.7	1.4	0.8	1.0	1.0	1.7	1.8	2.7	4.6	4.7	20
..	1.2	1.3	0.7	1.1	..	1.0	0.9	0.9	1.0	..	3.2	2.9	4.7	3.2	21
..	0.5	..	..	0.7	..	2.1	..	..	1.7	..	3.5	..	..	8.8	22
1.2	1.3	1.3	1.2	1.5	0.9	0.7	0.6	0.8	0.7	0.6	0.6	0.6	0.7	1.2	23
1.7	1.6	1.3	0.8	1.2	1.1	1.3	0.9	1.1	1.1	0.9	2.0	1.4	2.6	2.4	24
..	..	..	0.3	1.1	..	..	..	1.2	1.1	..	..	..	2.0	3.2	25
1.7	1.9	1.0	0.9	1.4	1.1	1.3	1.0	1.0	1.1	1.5	1.9	2.0	2.3	3.3	26
0.7	1.5	0.7	0.2	0.7	1.3	1.0	1.2	0.8	1.2	1.5	2.3	1.9	2.4	2.9	27
..	..	1.1	..	1.0	..	..	1.2	..	1.8	..	..	3.4	..	6.1	28
0.6	0.8	1.4	0.1	0.9	1.4	1.2	1.0	0.5	1.4	1.6	1.1	2.0	1.3	3.0	29
0.7	1.6	1.3	1.6	1.8	0.9	1.9	0.8	1.0	0.9	1.2	1.1	1.0	0.9	2.7	30
1.4	1.5	1.1	0.9	1.4	0.5	0.9	0.7	0.7	0.7	0.9	1.2	0.9	1.1	2.2	31
1.6	2.1	2.3	1.7	1.1	0.9	0.7	0.7	0.5	0.4	1.1	1.4	1.0	1.9	2.8	32

Statement showing the results of the analyses of samples of salt manufactured in the

Factories.	1876.	Sodium chloride.					Magnesium chloride.				
		1922.	1923.	1924.	1925.	1926.	1922.	1923.	1924.	1925.	1926.
1	2	3	4	5	6	7	8	9	10	11	12
		EXCISE AND MODIFIED									
33. Krishnapatnam extension No. I.	..	94.0	92.0	95.1	94.1	92.3	2.4	3.0	1.2	1.6	2.5
34. Krishnapatnam extension No. II.	..	94.8	92.6	94.3	94.0	92.1	2.4	2.8	2.3	1.5	2.8
35. Krishnapatnam extension No. III.	..	96.8	93.9	95.4	94.4	94.1	1.0	2.4	1.3	1.4	1.6
36. Tada . . . . .	..	94.3	94.5	93.5	93.0	91.1	2.5	1.7	2.7	3.1	2.6
37. Tada extensions I, III and IV.	..	95.3	94.5	94.8	92.6	91.6	2.0	1.8	2.3	2.6	2.1
38. Covelong . . . . .	..	..	94.3	96.2	95.5	95.1	..	2.2	1.4	1.6	1.4
39. Cheyur	98.2	..	96.0	..	94.8	94.6	..	1.4	..	1.7	1.2
40. Chunampet . . . . .	..	95.1	95.3	96.0	94.6	95.1	2.1	2.3	1.0	1.6	1.3
41. Markkanam	91.0	94.5	93.6	94.8	..	92.6	1.2	1.5	1.6	..	1.0
42. Cuddalore . . . . .	..	94.6	91.8	94.5	93.1	94.0	1.5	2.0	2.1	2.3	1.6
43. Manambadi . . . . .	..	..	..	94.9	94.1	93.7	..	..	1.8	2.3	1.7
44. Neidavasal	95.3	91.6	91.6	92.4	93.0	92.4	3.2	3.4	2.7	2.4	2.7
45. Tranquebar . . . . .	..	91.9	90.9	93.1	91.3	93.9	3.2	3.8	2.3	3.1	2.0
46. Negapatnam	87.4	93.5	92.7	92.7	92.8	92.5	2.4	2.3	2.5	2.7	1.8
47. Vedaranniyam	92.2	95.0	93.3	95.0	94.6	93.4	1.4	2.1	1.4	2.0	2.2
48. Adirampatnam	94.7	96.1	} 97.0	{ ..	} 94.7	{ 95.4	1.5	} 1.0	{ ..	} 2.8	{ 1.1
49. Adirampatnam extension	..	96.6					} 95.3					} 95.3	1.3	} 1.5	} 1.7
50. Thanbikkottai . . . . .	..	96.4	96.3	95.5	94.7	95.0	1.5	1.3	1.5	1.7	1.3
51. Vattanam . . . . .	..	95.8	96.1	95.1	93.3	95.6	1.7	1.9	1.9	2.6	1.5
52. Thecthandathanam . . . . .	..	95.5	95.4	94.9	94.6	93.8	1.7	2.1	2.3	1.9	1.9
53. Morekolam	95.4	94.3	93.5	94.0	..	94.7	1.9	2.0	2.5	..	1.3
54. Veppalodal . . . . .	..	95.1	94.7	95.6	..	..	2.4	2.4	1.5	..	..
55. Arasadi	94.2	93.3	92.3	94.7	95.3	94.9	2.9	3.3	1.2	1.8	1.9
56. Levingepuram . . . . .	..	95.1	93.4	94.6	94.4	93.8	2.6	2.9	2.2	2.6	2.1
57. Karapad	94.7	94.7	94.7	94.1	94.8	93.7	2.7	2.8	2.6	2.6	2.2
58. Sevadukulam	95.5	94.4	92.5	..	..	95.1	2.8	3.2	} 2.7	} 3.0	{ 1.1
59. Sevadukulam extension	..	93.8	93.5	94.2	94.1	94.2	3.1	2.8				} 2.2	} 2.2	{ 2.2
60. Urani . . . . .	..	94.0	93.1	93.4	94.5	94.6	2.9	2.8	3.4	2.7	2.2
61. Kayalpatnam	91.6	95.2	93.4	..	..	92.6	1.1	1.1	} 2.7	} 2.2	{ 2.3
62. Kayalpatnam extension	..	95.8	92.7	93.7	94.0	92.9	1.0	2.4				} 1.9
63. Arumuganeri . . . . .	..	95.2	95.2	96.4	94.1	95.4	1.1	2.0	1.3	2.7	0.9
64. Keeranur . . . . .	..	96.3	95.5	95.1	94.0	94.1	0.5	2.2	2.4	2.4	1.8
65. Kulasekharapatnam . . . . .	..	95.2	93.5	94.8	94.4	95.4	1.8	2.6	2.2	1.9	1.2
Average . . . . .	..	94.4	93.6	94.4	94.1	93.4	2.0	2.3	1.9	1.9	1.7

several factories in the Madras Presidency in 1922, 1923, 1924, 1925 and 1926—contd.

Magnesium sulphate.					Calcium salts.					Dirt.					
1922.	1923.	1924.	1925.	1926.	1922.	1923.	1924.	1925.	1926.	1922.	1923.	1924.	1925.	1926.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
FACTORIES.															
1.6	2.0	1.8	1.2	2.2	0.8	1.4	0.7	1.1	0.7	0.8	1.6	1.1	2.1	2.3	33
1.8	1.7	1.5	0.6	1.0	0.4	1.3	1.0	1.2	1.0	0.6	1.3	0.8	2.5	2.7	34
1.0	1.0	1.3	0.9	1.3	0.2	1.5	1.0	1.2	1.6	0.7	1.1	0.8	1.9	1.7	35
1.4	1.0	1.8	1.7	1.1	0.7	1.0	0.7	0.7	1.9	0.9	1.5	1.1	1.4	3.1	36
1.0	1.0	1.8	1.6	1.4	0.6	1.0	0.4	1.2	1.6	0.8	1.6	0.7	2.0	3.2	37
..	0.9	1.2	0.7	0.6	..	1.0	0.5	0.7	0.9	..	1.6	0.5	1.5	1.9	38
..	0.9	..	1.3	0.9	..	0.8	..	1.1	0.9	..	0.8	..	1.1	2.1	39
1.2	1.4	1.0	1.1	0.9	0.8	0.6	0.9	1.3	1.0	0.7	0.1	1.0	1.4	1.9	40
0.9	0.8	1.5	..	1.3	1.1	1.2	0.9	..	1.3	2.2	2.5	1.2	..	3.7	41
0.8	2.2	1.2	1.2	1.1	1.2	0.9	0.7	1.2	0.7	1.7	2.1	1.5	2.2	2.4	42
..	..	1.4	1.5	0.9	..	..	0.5	0.6	0.6	..	..	1.3	1.3	3.0	43
1.8	1.6	2.1	1.2	1.7	1.2	1.3	0.9	0.9	1.2	2.1	2.0	1.9	2.2	1.9	44
1.9	2.0	2.2	1.8	1.4	1.1	1.4	0.8	1.3	1.1	1.7	1.8	1.6	2.2	1.5	45
1.5	1.7	1.3	1.9	1.3	0.7	0.9	1.1	0.8	0.9	1.7	2.2	2.2	1.7	3.1	46
0.8	1.2	0.9	1.0	1.3	0.5	0.9	0.6	0.5	0.9	2.0	2.3	1.9	1.4	2.2	47
0.9	} 0.5	1.5	1.2	{ 0.7 0.8	0.6	} 0.5	0.9	0.8	{ 0.7 0.6	0.7	} 0.8	1.2	1.0	{ 1.9 1.5	48 49
0.9															
0.7	0.6	0.9	0.7	1.0	0.5	0.6	0.7	0.9	0.6	0.9	0.8	1.6	1.8	1.2	50
0.9	1.1	1.2	1.9	1.1	0.5	0.3	0.6	0.5	0.8	1.0	0.3	1.1	1.4	1.3	51
1.1	1.4	1.4	1.1	1.5	0.4	0.5	0.6	0.7	0.9	1.1	0.6	0.6	1.5	1.7	52
1.5	1.1	1.3	..	1.1	0.7	1.1	0.8	..	0.8	1.4	2.5	1.1	..	1.6	53
1.1	0.9	0.7	..	..	0.7	0.8	1.1	..	..	0.5	1.0	1.0	..	..	54
2.1	1.9	1.1	0.8	1.2	1.0	1.1	1.4	0.6	0.8	0.6	1.3	1.6	1.3	1.2	55
1.1	1.8	1.4	1.9	1.1	0.5	0.9	0.8	1.4	1.1	0.4	0.7	0.8	0.6	1.7	56
1.4	0.7	1.7	1.1	1.3	0.7	0.8	1.1	0.7	1.0	0.3	0.8	0.4	0.4	1.5	57
1.6	1.4	} 1.6	1.3	{ 1.1 1.0	0.5	1.7	} 0.8	0.8	{ 0.9 1.1	0.4	1.2	} 0.7	0.8	{ 1.7 1.3	58 59
1.6	1.1														
2.0	1.3	2.2	1.1	1.0	0.6	1.0	0.5	1.8	0.8	0.4	1.2	0.3	0.6	1.2	60
0.5	0.6	} 1.8	1.6	{ 1.5 1.9	1.6	2.2	} 1.2	1.1	{ 1.6 0.8	1.4	2.8	} 0.5	0.8	{ 1.5 1.6	61 62
0.4	0.9														
0.5	1.0	0.8	1.3	0.8	1.3	0.9	0.6	0.8	1.3	1.7	0.7	0.9	0.9	1.5	63
..	0.8	1.1	1.3	1.2	1.2	1.3	0.6	0.9	1.2	1.7	0.5	0.8	1.2	1.5	64
1.6	2.4	1.4	1.8	1.1	0.6	0.7	1.0	0.6	0.9	0.6	0.6	0.5	1.2	1.2	65
1.2	1.3	1.4	1.1	1.2	0.8	1.1	0.8	0.9	1.0	1.3	1.6	1.4	1.7	2.4	..