

335

**ADMINISTRATION REPORT**  
OF THE  
**SALT DEPARTMENT**  
MADRAS PRESIDENCY  
FOR  
**1927-28.**



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CENTRAL PUBLICATION BRANCH  
1928

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1927-1928.

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CHAPTER I.

Administration.

Several important administrative changes were made during the year under review :—

- (1) The reduction of establishment charges payable by Excise and Modified Excise licensees and lessees.

Under Section 43 of the Madras Salt Act, 1889, licensees in Excise and Modified Excise Factories were liable to pay annually to the Government so much of the charges for the establishments maintained at the Factory for purpose of protection and collection of revenue as were in excess of five per cent of the duty realised on the salt sold in the Factory in the preceding official year. On a representation from some of the licensees that the rule operated harshly on them owing to the reduction of duty on salt and the increase which had occurred in the cost of establishments since the framing of the rule, Section 43 of the Act was amended, empowering the Central Board of Revenue to fix the percentage of establishment charges to duty realised in excess of which the charges will become payable by licensees. In pursuance of this power, the Board fixed the percentage tentatively at 10 with effect from 3rd April 1927 and the measure has, as was anticipated, afforded substantial relief to several excise factories and minor modified excise licensees. While on the 1st April 1927 there were 14 factories paying a cess of

1 anna or more per maund, 30 factories paying 1 anna a maund and 2 factories paying no cess, the number on 1st April 1928 was 6 factories paying a cess of 1 anna or more, 36 factories paying a cess of 1 anna a maund and 9 factories not liable to any cess. In respect of modified excise lessees the relief was even more pronounced, the number of cases in which excess establishment charges were leviable being only 6 in 1927-28 as against 22 in 1926-27.

- (2) The revision of the rules for the issue of duty free salt for industrial purposes.

The changes introduced by the revised rules were (i) that an applicant for supply of duty free salt for industrial purposes should submit a separate application and pay the prescribed fee in respect of *each of the factories* or works for which the supply is required and (ii) that he should execute a bond and agreement in the prescribed form if the application is granted. The revised rules were brought into force from 1st October 1927.

- (3) The abolition of brine tests.

Prior to the year under review the Department had insisted on the observance of certain rules connected with the manufacture of salt both in monopoly and excise factories in order to ensure in the interests of the consumer that a reasonably clean and chemically pure article was put on the market. The most important of these rules were:— (1) That salt should not be scraped when the density of the brine in the pans exceeded 30° Beaume. (2) that salt should not be scraped in less than one inch of brine, (3) that the bitters should be eliminated after every third or fourth scraping, (4) that salt should be scraped only in the mornings and evenings. With effect from October 1927 all the four rules were abolished in excise factories, while in monopoly factories the first was abolished and the other three retained. Thus in excise factories all departmental supervision over the manufacture of salt has been abolished though certain rules have been framed enabling the Department to refuse to store salt containing more than 5 per cent. of magnesium salts or dirt. It remains to be seen whether these rules together with the element of competition between licensees will be sufficient to ensure that a reasonably clean and pure article is sold to the consuming public.

- (4) The abolition of the system of bag storage of salt.

The storage and sale of salt under the system of bag storage which had been permitted from the year 1917 was discontinued with effect from about the end of May 1927. The system of bag storage was popular with licensees and merchants as it enabled them to dispose of the salt on the new

season quickly as manufacture progressed, without having to incur the heavy expense of storing and covering, incidental to heap storage. The retail merchants who sell salt by measure and not by weight also benefited to some extent as under the bag storage system the salt underwent less handling and crushing and in consequence gave a greater number of measures per maund than heaped salt. Bag storage and sales were under the rules allowed only up to the close of the season, and as the abolition of the system has not been in force for the full season of 1927, no definite opinion can be formed regarding results on the sale of salt during the year under review.

(5) The conversion of monopoly factories into modified excise.

From the season of 1928 the monopoly factories of Calingapatam, Chinnaganjam North and Manakkudi and the monopoly blocks in the Chinnaganjam South and Kattumavadi (Lakshmi Pans) factories were converted into modified excise. This is in accordance with the policy of the department in recent years to close monopoly factories wherever they cannot be worked economically under that system and are not definitely needed, and to depend on the dittam reserved from modified excise factories for the control of prices, if necessary. The only factories still working under the monopoly system are those in the Ennore Circle, a small block in the Karambalam factory for the French Supply and parts of the Polavaram and Kattumavadi factories.

(6) The revision of pay of officers.

Prior to 1st April 1927 Inspectors of the Department were in a graded scale of pay, while Assistant Commissioners were in a time-scale of Rs. 600—50—800 with one Assistant Commissioner in the selection grade on Rs. 900 and Assistant Inspectors were on a time scale of Rs. 150—5—200—10—250. With effect from 1st April 1927 the Inspectors also were brought on to a time scale of pay which was fixed at Rs. 300—30—540, and revised time-scales for Assistant Commissioners of Rs. 600—50—900 with one appointment in the selection grade on Rs. 1,000—100—1,200, and for Assistant Inspectors of Rs. 150—10—200—15—275 were sanctioned.

(7) During the year the Government of India delegated to the Collector, Assistant Commissioners and Inspectors certain financial powers under the Civil Account Code and in other matters connected with the administration of the Department—Government of India orders C. No. 201-Salt—26, dated 19th April 1927 and 14th June 1927. The powers cover a wide range from powers connected with ordinary contingent and other expenditure governed by the Civil

Account Code to powers formerly exercised by the Commissioner and the subordinate officers of the old combined department under the Salt Act and under specific delegations made by the Local Government. Most of these powers were exercised by the Collector under delegations made by the Madras Government after the separation of the 'Salt' from the 'Excise' Department but consequent on the transfer of the administrative control of the Department from the Provincial to the Central Government with effect from 1st January 1926 these powers were renewed and in some cases modified or enhanced.

2. *Personnel*.—Mr. J. B. Brown, I.C.S., continued in charge of the administration of the Department throughout the year. Mr. E. W. Truter held the office of Secretary to the Collector of Salt Revenue until the 4th January 1928 when he retired and was succeeded by Mr. W. G. Baldrey. Mr. H. L. Prager was Assistant Commissioner, Central Division throughout the year except for a period of two months from 13th October 1927 when he went on leave and Mr. W. G. Baldrey acted for him. Messrs. L. K. Fearon and B. M. Marriott continued in charge of the Northern and Southern Divisions respectively throughout the year.

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## CHAPTER II.

### Establishment.

3. Appendix A shows the sanctioned strength of the establishment at the beginning and at the end of the year. There was no change during the year in the sanctioned strength though the cost per annum shows an increase which is due to the revision of pay of Inspectors and Assistant Inspectors from 1st April 1927. As a sequence to the abolition of brine tests and the cessation of departmental supervision over manufacture, orders of the Central Board of Revenue were obtained to reduce the staff of Sub-Inspectors and peons tentatively for one year. The reduction comprised 24 Sub-Inspectors' posts permanent and 27 Sub-Inspectors and 62 peons' posts temporary. As the reduction is tentative only and the establishment has not been permanently surrendered, Appendix A which shows the sanctioned strength as it stood on 31st March 1928 does not take account of it.

4. *Punishments*.—The total number of punishments imposed on officers of the department was 644 (350) and the percentage of punishments to the total strength was 18.99 (10.32). The marked increase in the number of punishments during the year was mainly due to the fact that a large number of peons who had no permanent appointment had to be fined for sleeping on guard duty as it was found that extra *maramuth* work was not a sufficiently deterrent punishment. The increase was to

a small extent due also to a greater number of fines imposed on Sub-Inspectors for carelessness in storage work.

5. *Resignations.*—One clerk, one petty officer and 14 peons resigned their appointments.

### CHAPTER III.

#### Manufacture.

6. The season of 1927 was on the whole very favourable for salt manufacture. Except at the Polavaram Factory where manufacture was retarded on account of the submerging of the pans and channels by unexpected floods from the Agency hills in the beginning of March 1927 and at the Manambadi Factory where it was frequently interrupted by rain, the output in all the factories in the Presidency was far greater than that in the previous year. During the year the monopoly factories of Manakkudi in the Vattanam Circle and Sarahad II of the Karambalam Factory in the Cheyur Circle were left unworked as there was ample monopoly stock in these factories to meet requirements. The Muthuragunathapatnam Excise Factory in the Vattanam Circle which was under orders of closure and the Cheyur Factory in the Cheyur Circle which is worked only every alternate year were not worked during the year.

In November 1927 a severe cyclone passed over the factories situated in the Districts of Kistna, Guntur and Nellore. As manufacture had closed long before November in the factories of the Northern Division, the cyclone did not affect the output, but it caused considerable damage to salt heaps and buildings especially in the factories of the Krishnapatnam Circle. The damage to buildings including the quarters for the staff in the Krishnapatnam factories was so great that the headquarters of the Circle had to be temporarily moved from Krishnapatnam to Tada.

7. The quantity of salt manufactured in the year was nearly 147½ lakhs of maunds or 16½ lakhs of maunds more than the quantity produced in 1926. Of this quantity, about 21½ lakhs of maunds belonged to Government and the balance to the licensees. The stock on hand at the beginning of the year was 58½ lakhs of maunds and the quantity imported during the year, mainly from the Bombay Presidency was about 15½ lakhs of maunds. The total stock of salt available for consumption was therefore 221½ lakhs of maunds. The quantity issued during the year amounted to nearly 139½ lakhs of maunds as against 136 lakhs of maunds in 1926-27. The increase in issues was mainly due to larger exports during the year to Orissa and the Central Provinces from the Ganjam Factories where the output in the 1927 season was nearly 1½ times that of the previous season and the selling prices very low. The stock of salt at the end of the year, excluding the ascertained

wastages which amounted to 8 lakhs of maunds, was 74 lakhs of maunds as against 58 lakhs of maunds at the end of 1926-27. The high wastage in the year was due to the heavy damage caused to salt heaps in the factories of the Krishnapatnam and Chinnaganjam Circles by the cyclone of November 1927 mentioned above.

8. During the year extensive areas held under modified excise leases in the Gokurkudda, Sumadi and Pundi Factories of the Ganjam District were relinquished by the lessees with a view primarily to concentrate manufacture in limited compact areas and save establishment charges payable by them to Government. Out of 4 platforms in the Gokurkudda Factory the area worked under platforms II, III and IV totalling about 329 acres was relinquished. As a result, the Gokurkudda Factory was abolished and platform No. I of that factory was added to the Humma Factory which was renamed as Ganjam Factory with effect from 1st April 1928. There is however a small quantity of salt left on platform II of the Gokurkudda Factory and the lessee has been given time for its removal till the end of September 1928. Pending the complete removal of this salt, the abolition of the Factory has not been given full effect to, but only the establishment absolutely necessary for guarding and for sales on platform II is now employed at Gokurkudda. In the Sumadi Factory the lessees Messrs. Hari Ram and Krishnamurhi Rao Nayudu have between them relinquished 415 acres, while in the Pundi Factory the Rajah of Parlakimedi relinquished what was known as the 100 acre extension. The establishment at Pundi also has been reduced consequent on the relinquishment, but full effect to the reduction has not been given pending complete removal of the salt by the lessee. The total cultivable occupied area left after these relinquishments in the factories of the Ganjam Circle was 1,737 acres and the output in this area if worked fully will be more than adequate to meet the demands on the factories whose market is chiefly in Orissa and in places adjoining but beyond the Presidency limits.

During the year the salt in the Muthuraghnathapatnam Factory in the Ramnad District, which was under orders of closure, was completely removed by the 1st February 1928 and the establishment sanctioned for that factory was completely withdrawn from that date.

9. During the year manufacture under the monopoly system was permitted at Calingapatam, Polavaram, Chinnaganjam North and South, the Ennore Factories and Kattumavadi and a quantity of nearly 20 lakhs of maunds was stored. The right of Government to purchase salt from modified excise licensees at a fixed rate of Kudivaram was exercised only in a few factories where a dittam had been fixed under the 'Outright purchase' clause of the leases. These factories were Gokurkudda, Pundi, Mulapeta, Balacheruvu and Guruzanapalli and the total quantity purchased was 149,656 maunds against 239,125 maunds in the previous year. As the excise prices were low during the year, there was no necessity for Government to purchase the full dittam quantity fixed for the year and the portion of the dittam fixed under the 'lien dittam' clause of the leases was accordingly released.



10. The wholesale prices of excise salt fell on the average from 5 annas per maund in 1926-27 to 3 annas 5 pies in 1927-28. A similar decrease is noticeable in the case of Government salt, the average price being 4 annas 10 pies against 6 annas 1 pie in 1926-27. The fall in the average excise prices was due to a successful manufacturing season and the large output in the year which stimulated competition among the licensees to dispose of their surplus stocks. In the circumstances there was no occasion for Government to control and regulate excise prices and the prices of Government salt were fixed at more or less the cost of production. At the Chinnaganjam North and South Factories and at Vedaranniyam however a departure had to be made and the issue prices reduced to below the cost of production as the salt at Vedaranniyam was old and belonged to the 1924 season and that at Chinnaganjam North and South had to be disposed of as quickly as possible owing to the conversion of the factories into modified excise from the reason of 1928.

11. The retail prices at the headquarter stations varied on the average from 1 anna 1-2 pies to 2 annas 1-5 pies a Madras measure of 120 tols. The prices in 1926-27 were higher and ranged from 1 anna 1-2 pies to 2 annas 3-1 pies a Madras measure. The price exceeded 2 annas a Madras measure only in the Nilgiris. It is satisfactory to note in this connection that the retail price at Vizagapatam which was more than 2 annas on the average during 1925-26 and 1926-27 fell to 1 anna 8-6 pies in the year under review. This result is due to the new extension opened at Balacheruvu in the year 1926 and to the energy displayed by the lessee in working the extension.

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#### CHAPTER IV.

##### Distribution and consumption.

12. The total quantity of salt issued from the salt factories or ordinary consumption during the year under report was 12,339,032 (11,742,319) maunds. Of this quantity 61,910 (64,310) maunds were issued to the French Government, 387,296 (414,286) maunds to the Travancore Durbar, 221,584 (141,104) maunds to the Fisheries Department and 375,772 (448,114) maunds were exported by sea to Colombo. The balance of 11,292,470 (10,674,505) 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 1,185,049 (1,389,509) maunds imported by sea mainly from the Bombay Presidency into the West Coast Districts and 354,205 (385,506) maunds imported from Bombay and Goa by rail. From the same sources 649,673 (651,479) maunds were imported by rail into Mysore. The imports by sea into South Kanara and Malabar

show a considerable decrease compared with last year. The decrease may be attributed chiefly to large stocks of salt imported in previous years and to some extent to replacement of Bombay salt by Madras (Tuticorin) salt.

13. There was no export of salt during the year to Calcutta under bond either by sea or by rail.

Owing to the dullness of the market and to the increased output and sale of locally produced salt in Ceylon, the exports to Colombo show a decrease of about 72,000 maunds.

14. 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 was pointed out in the last year's report (*vide* paragraph 15) that the salt of the Tuticorin factories had begun to compete in the interior districts which had formerly been mainly supplied by the factories situated in the Tanjore and South Arcot Districts. During the year the sale of the Tuticorin salt shows an increase in the districts of Tanjore, Coimbatore and the Nilgiris whereas in the South Arcot District, it has decreased.

The quantities consigned to Bengal, Central Provinces, Orissa, and the Nizam's Dominions increased from 15,185; 85,668; 966,550; 136,998; in 1926-27 to 19,807; 130,883; 1,151,498; 163,035 maunds in the year. The increases are due to a prosperous season and low selling prices.

15. The consumption of salt per head of population in the year under report was 20.20 lbs. against 20 lbs. in 1926-27 and 20.20 lbs. in 1925-26.

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## CHAPTER V.

### Revenue and Expenditure.

16. The total receipts on account of Salt Revenue were Rs. 144.64 (143.12) lakhs. The increase in the revenue compared with the revenue realised in 1926-27 is due to the increased sales in the year. The refunds during the year amounted to Rs. 9,359 (10,605).

17. Of the total revenue Rs. 14.12 lakhs represents the duty and the cost price realised in cash, Rs. 127.88 lakhs the duty on salt sold on credit and the balance of Rs. 2.64 lakhs customs duty, cess and fines. There is a decrease of Rs. 2.69 lakhs under cost price of Government salt sold for Home and Inland consumption during the year. This is due partly to a decrease in the issues of Government salt in the year and partly to a reduction in the selling prices of monopoly salt. The percentage of issues of salt under the credit system was 93.8 (94.5).

18. *Charges.*—The total charges amounted to Rs. 18.66 (20.40) lakhs of which Rs. 10.50 lakhs were the recurring charges for establishments, supplies, services and contingencies of the Department and

Rs. 8.16 lakhs charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works. The charges in 1927-28 were less as compared with the charges in the previous year mainly under (1) "Purchase of salt Manufacturers' share and (2) "Conveying and Storing salt," while the charges under "Works—Roads" were greater. Owing to the existence of large monopoly stocks and the low excise prices which prevailed in the year, manufacture in monopoly factories was restricted to the actual needs and this accounts for the decrease in expenditure under items (1) and (2). The increased expenditure under 'Roads' was due to the final adjustment of charges on account of the extension of the Railway sidings in the Tuticorin Factories.

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## CHAPTER VI.

### Measures for the protection of the Revenue.

19. Appendix K shows the number of salt cases reported and the action taken on them. There was an increase of 32.38 per cent. in the number of cases reported. The large increase occurs chiefly under 'Possession of spontaneous or swamp salt' in the Chinnaganjam, Krishnapatnam, Ennore and Vattanam Circles and is due mainly to the more efficient patrolling of the swamps and to the greater personal interest taken by superior officers in detection work. It is also probable that the continued high issue price charged for salt in the Fish Curing Yards is making it increasingly tempting for fishermen to collect swamp salt to cure their fish outside the yards.

20. The total number of offences reported (inclusive of undetected cases and undetected scrapings) was 235 (159). The offenders were traced in 222 cases of which 197 cases were sent up for trial. Six cases were pending with the Magistracy at the beginning of the year. Convictions were obtained in 181 cases, 15 cases resulted in acquittal and the remaining 7 cases were pending with the Magistracy at the end of the year. Of the cases traced, 220 cases related to possession of illicit salt or salt earth or to the manufacture of salt by illicit means and the rest to minor offences. The quantity of contraband salt and salt earth involved was estimated at 107 maunds. The average duration of enquiry into cases by Inspectors and Assistant Inspectors was 7.00 (7.74) days.

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## CHAPTER VII.

### Miscellaneous.

21. *Saltpetre*.—Under the revised Saltpetre rules which were introduced from 1st January 1927 licenses for the manufacture of crude and refined saltpetre are granted for the calendar year, i.e., January to Decem-

ber. It is therefore convenient to take into account figures for the calendar year alone in the case of the Saltpetre Industry. The number of licenses issued during the year 1927 was 81 and the quantity of saltpetre produced was 913 maunds. The quantity of educed salt produced is estimated at 908 maunds of which nearly 773 maunds is reported to have passed into human consumption and the balance used for tanning and private fish curing. It is ascertained from enquiries that the consumption of educed salt has had no harmful effect on the consumers. Six samples of educed salt taken from different representative refineries in the Coimbatore Preventive area were analysed during the year and the percentage of sodium chloride was found to range from 88.10 to 93.23 in three samples while in the remaining three samples it ranged from 81.79 to 86.00.

22. *Amenities.*—During the year the departmental elementary school at the Theethandathanam Factory was closed as the number of children attending the school was very small and as there was a Taluk Board School at a distance of about a mile from the factory. The remaining schools at factories are reported to be working satisfactorily. Tennis and Badminton Courts which exist in most factories continue to be well patronised by the staff for recreation.

23. The work of the officers of the Department has been satisfactory. Messrs. W. N. P. Rule, Muhammad Saleh, M. Krishnamurti Rao and C. St. E. K. Taylor did especially good work in Krishnapatnam Circle during the cyclone in November.

C. H. MASTERMAN,  
*Collector of Salt Revenue, Madras.*

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(True Copy.)

W. G. BALDREY,  
*Secretary to the Collector of Salt Revenue, Madras.*

OFFICE OF THE  
COLLECTOR OF SALT REVENUE, MADRAS,  
*Dated 27th September 1928.*

APPENDIX A.

Statement showing the sanctioned strength of establishments as it stood on 31st March 1928.

1	ESTABLISHMENTS IN THE COLLECTOR'S AND ASSISTANT COMMISSIONERS' OFFICES.		INSPECTORS, ASSISTANT INSPECTORS AND SUB-INSPECTORS.						CIRCLE AND FACTORY ESTABLISHMENTS.						PREVENTIVE ESTABLISHMENTS.				22	23					
	2	3	Permanent.			Temporary.			10	11	12	Permanent.			Temporary.			16			17	18	19	20	21
			4	5	6	7	8	9				13	14	15	13	14	15								
Measur. Superintendents, clerks, Typists, Record-keepers, etc.	Menkals.	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.						
Strength at the beginning of the year.	50	33	12	(a) 68	153	..	5	74	119	238	1,866	..	(b) 76	858	2	..	6	..	68	272	3,302	Rs. 9,41,126	A. P. 0 0		
Sanctioned during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1		
Abolished during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1		
Strength at the end of the year.	50	33	12	(a) 68	153	..	5	74	119	238	1,866	..	(b) 76	858	2	..	6	..	68	272	3,302	Rs. 9,39,210	A. P. 12 0		

N. B.—The statement includes the establishment tentatively given up on account of the abolition of urine tests but not yet surrendered.  
 (a) Includes one Assistant to the Travelling Inspector of machines not graded as an Assistant Inspector.  
 (b) Includes teachers in Salt Factory Schools.  
 (c) The increase in annual cost is due to the revision of pay of Inspectors and Assistant Inspectors.

## DIX B.

*the Presidency of Madras in 1927-28.*

THE YEAR.					TOTAL IN HAND AND RECEIVED.		
Excise.				Grand Total Govt. and Excise.	Govern- ment.	Excise.	Total:
Received from licences.	Gain by weigh- ment.	Miscella- neous.	Total.				
10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1,186,474	194	..	1,186,668	1,186,668	72,479	1,451,677	1,524,266
1,806,330	302	..	1,806,722	2,189,918	896,698	2,202,238	2,588,804
1,062,530	42	110	1,062,688	1,137,912	150,012	1,206,610	1,432,428
595,139	202	6	595,344	878,290	630,950	732,516	1,308,466
1,461,220	320	1,860	1,462,906	1,462,906	21,192	1,814,101	1,835,298
..	..	..	..	1,305,882	2,719,866	..	2,719,866
1,205,108	104	154	1,205,456	1,205,456	101,148	1,800,814	1,901,002
434,046	144	4	435,004	435,004	12,000	404,156	606,156
683,378	74	124	683,576	633,642	298,600	1,010,346	1,317,946
102,744	..	..	102,744	192,744	53,588	379,341	482,027
8,026,534	814	758	8,627,006	8,627,896	74,776	4,785,898	4,860,666
12,514,406	1,882	2,510	12,516,804	14,565,520	4,530,695	16,036,498	20,578,198
..	..	..	..	1,537,547	..	..	1,537,547
..	..	..	..	1,707	..	..	1,707
12,514,406	1,882	2,516	12,516,804	16,104,774	4,536,695	16,036,498	22,112,447

## Statement of stocks and issues of salt in

Circle.	EXPENDED DURING							
	GOVERNMENT.							Home and Inland consumption.
	Home and Inland consumption.	Fisher-ies Dept.	Sold to French Govt.	Sent to other circles.	Mis-cel-lane-ous.	Wast-ago written off.	Total.	
	18	19	20	21	22	23	24	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ganjam . . . . .	10,822	1,912	..	..	..	1,271	14,005	877,400
Naupada . . . . .	199,214	838	..	..	..	4,824	201,926	1,427,350
Pengudara . . . . .	82,900	3,488	1,440	..	..	7,572	94,500	717,896
Chhanaganjam . . . . .	523,633	..	..	..	..	13,267	241,900	617,610
Erlahapatnam . . . . .	784	..	..	..	..	408	1,192	1,204,184
Madras Depot . . . . .	946,536	6,640	2,330	..	33,120	68,811	1,046,767	..
Cheyur . . . . .	..	..	45,840	..	..	4,032	49,872	1,125,438
Tranquebar . . . . .	..	..	12,000	..	..	..	12,000	367,282
Adirampatnam . . . . .	149,218	53,914	..	..	..	35,458	234,720	642,374
Vattanam . . . . .	23,592	1,500	..	..	..	1,892	31,984	210,362
Tuticoria . . . . .	23,740	400	..	..	17,152	13,310	74,602	2,408,436
Total of the Presidency.	1,893,629	96,372	61,910	..	60,272	160,675	2,093,568	9,628,841
Imports—								
Duty-paid . . . . .	..	..	..	..	..	..	..	..
Duty bearing . . . . .	..	..	..	..	..	..	..	..
GRAND TOTAL . . . . .	1,903,629	96,372	61,910	..	60,272	160,675	2,093,568	9,628,841

DIX B—contd.

the Presidency of Madras in 1927-28.

THE YEAR.						BALANCE IN HAND INCLUDING WASTAGE TO BE WRITTEN OFF.		
Excise.					Total Expended Govt. and Excise.	Government.	Excise.	Total.
Fisheries Dept.	Export by sea.	Miscellaneous.	Wastage written off.	Total.				
26	27	28	29	30	31	32	33	34
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
..	..	..	25,857	903,257	917,282	59,574	548,420	608,994
1,500	..	946	41,008	1,474,712	1,676,838	184,640	727,526	912,156
..	..	72	30,868	778,836	873,426	71,482	487,580	559,002
..	..	244	13,136	630,990	872,800	389,050	101,528	490,578
2,780	..	6	40,843	1,247,795	1,248,987	20,000	886,306	586,806
..	..	..	..	..	1,046,767	1,072,619	..	1,672,619
300	..	26,251	37,403	1,189,392	1,239,264	51,276	701,422	752,698
768	..	..	18,498	581,546	393,546	..	112,610	112,610
200	..	..	19,102	660,876	895,396	63,780	358,670	422,450
850	..	..	13,853	225,565	257,549	21,602	153,776	175,378
148,834	376,772	362,126	188,080	3,452,751	3,527,853	174	1,338,142	1,338,316
154,712	376,772	369,649	396,546	10,946,520	12,949,078	2,583,137	5,090,978	7,624,115
..	..	..	..	..	1,537,547	..	..	..
..	..	..	..	..	1,707	..	..	..
154,712	376,772	369,649	396,546	10,946,520	14,486,332	2,583,137	5,090,978	7,624,115



## 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.
1923-1924 . . . . .	3,329,115	5,259,478	..	8,418,593
1924-1925 . . . . .	3,401,463	6,568,362	..	10,959,815
1925-1926 . . . . .	2,729,539	5,121,427	..	7,850,966
1926-1927 . . . . .	1,644,738	3,030,708	..	4,675,446
1927-1928 . . . . .	2,459,807	3,372,435	..	5,822,242

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.
1923-1924 . . . . .	11,884,770	279,462	118,647	93,844
1924-1925 . . . . .	13,759,475	345,990	69,999	65,652
1925-1926 . . . . .	12,464,707	255,888	73,145	63,510
1926-1927 . . . . .	12,449,520	141,104	71,486	64,310
1927-1928 . . . . .	12,831,724	221,584	62,625	61,910

## APPENDIX B.

*wastages for the five years ending 1927-28.*

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.
2,968,252	10,332,034	1,696,251	15,016,637	6,817,867	16,621,507	1,696,251	23,635,225
1,955,074	9,123,408	2,199,678	13,277,055	5,445,437	15,661,355	2,199,678	23,836,870
1,494,194	7,608,036	1,886,971	11,179,101	4,219,728	13,929,463	1,886,971	16,030,157
3,106,532	10,539,365	1,776,015	14,212,942	4,751,320	13,869,073	1,376,014	19,895,408
2,046,716	12,318,824	1,689,284	16,104,774	4,600,423	15,891,299	1,639,254	21,951,016

BALANCE AT END OF THE YEAR, EXCLUSIVE OF WASTAGES WRITTEN OFF OR ASCERTAINED WITHIN THE YEAR.					
For export inclusive of exports by land to Travancore.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
14	15	16	17	18	19
I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
438,623	13,781,261	2,491,463	6,668,252	--	10,069,815
459,346	14,700,572	2,729,539	5,121,427	--	7,850,966
860,624	13,748,371	1,644,718	2,039,798	--	4,675,446
862,400	14,488,820	2,453,807	3,372,435	--	6,826,242
768,068	13,940,911	2,487,960	4,920,990	--	7,408,950

## APPENDIX C.

Statement showing duty-paid and duty-bearing salt imported by sea and land into the Madras Presidency in 1927-28.

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 sea</i>							
Madras	Madras	2,008	..	2,008	37	1-85	1,971
South Kanara	Balndur	12,556	..	12,559	41	0-33	12,515
	Coondupoor	33,904	..	33,904	230	0-93	33,784
	Hangarikota	25,714	..	25,714	138	0-52	25,581
	Malpe	36,642	..	36,642	780	2-13	35,862
	Mulki	10,748	..	10,743	141	1-31	10,602
	Mangalore	157,807	..	157,807	2,365	1-50	155,442
	Kasaragod	1,440	..	1,440	4	0-28	1,436
	Total	278,866	..	278,866	3,694	1-32	275,172
Malabar	Cannanore	92,249	..	92,249	267	0-29	91,982
	Tellicherry	54,886	..	54,886	707	1-29	54,179
	Badagara	52,418	..	52,418	738	1-41	51,680
	Quilandil	15,336	..	15,336	255	1-68	15,078
	Callcut	474,118	..	474,118	5,347	1-13	468,771
	Ponnani	227,473	..	227,473	3,074	1-35	224,399
	Cochin	110	..	110	..	..	110
	Total	916,590	..	916,590	10,391	1-13	906,199
	Total, duty-paid.	1,197,464	..	1,197,464	14,122	1-18	1,183,342
<i>Duty-paid imports by rail.</i>							
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	854,205
<i>Duty-bearing imports by sea.</i>							
Madras, Tuticorin and Dhanushkodi, Calicut and Mangalore.	Madras	..	1,692	1,692	..	..	1,693
	Tuticorin and Dhanushkodi	..	14	14	..	..	14
	Calicut and Mangalore	..	1	1	..	..	1
	Total	..	(a)1,707	(a)1,707	..	..	(a)1,707
	GRAND TOTAL	1,197,464	1,707	1,199,171	14,122	..	1,559,254

(a) United Kingdom	..	..	..	..	..	..	Mds.
Victoria	..	..	..	..	..	..	1,600
Netherlands	..	..	..	..	..	..	102
British Settlements	..	..	..	..	..	..	1
	..	..	..	..	..	..	4

Total 1,707

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**APPENDIX D.**

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## Statement showing the quantities of Excise-manufactured Salt sold in the Presidency

Circle.	Factories.	UNDER 1 ANNA.		FROM 1 ANNA TO 1 ANNA 11 PIER.	
		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 Pundl	..	..	..	..
	TOTAL	..	..	..	..
Naspada	5 Naspada	..	..	3,800	375 0 0
	6 Mulapeta	..	..	6,652	630 0 0
	7 Bhuvanapadu	..	..	..	..
	8 Konada	..	..	..	..
	9 Bimlipatam	..	..	..	..
	TOTAL	..	..	10,452	1,005 0 0
Penugudur.	10 Balacheruva	..	..	680	63 12 0
	11 Polavaram	..	..	..	..
	12 Jagannaikpur	..	..	..	..
	13 Penugudur	..	..	306	72 4 0
	14 Gurusnapelli	..	..	..	..
	TOTAL	..	..	1,436	136 0 0
Chinnaganjam	16 Pandraka	..	..	..	..
	16 Maninapudi	..	..	874	84 2 8
	17 Chinnaganjam South	..	..	1,024	96 0 0
	18 Kanuparl	..	..	136	9 8 0
	TOTAL	..	..	2,034	168 10 6
Krisnapatnam	19 Pakala	..	..	..	..
	20 Isakapalle	..	..	..	..
	21 Krisnapatnam East	..	..	11,428	1,071 8 0
	22 Krisnapatnam West	88	3 3 4	484	50 2 0
	23 Tada	..	..	..	..
	TOTAL	88	3 3 4	11,910	1,121 6 0
Cheyur	24 Covehong	298	35 12 10	1,430	136 9 4
	25 Cheyur	..	..	..	..
	26 Chunnampet	..	..	..	..
	27 Markkanam	563	25 10 0	38,542	3,566 7 2
	TOTAL	1,264	62 8 10	40,022	3,698 0 6
Tranquebar	28 Cuddalore	..	..	..	..
	29 Manambadi	..	..	..	..
	30 Neidavasal	..	..	..	..
	31 Tranquebar	..	..	..	..
	32 Negapatam	..	..	..	..
	TOTAL	..	..	..	..
Adirampatnam	33 Vedaranyam	..	..	215,148	17,636 11 0
	34 Adirampatnam	..	..	..	..
	35 Adirampatnam extension	..	..	..	..
	36 Thambikkottai	..	..	..	..
	TOTAL	..	..	215,148	17,636 11 0
Vattanam	37 Theethandathanam	..	..	..	..
	38 Vattanam	..	..	..	..
	39 Morekolam	..	..	..	..
	40 Muthuragunathapatnam	..	..	..	..
	TOTAL	..	..	..	..
Tuticorin	41 Veppalodal	..	..	..	..
	42 Arasadi	..	..	..	..
	43 Levinapuram	..	..	5,076	446 8 4
	44 Sevandakulam	..	..	1,754	153 8 0
	45 Karapad	..	..	4,39	387 13 8
	46 Ursal	310	14 8 6	1,900	166 4 0
	47 Kayalpatnam	..	..	..	..
	48 Arumuganeri	..	..	..	..
	49 Keeranur	..	..	2,400	212 8 0
	50 Kulasekharapatnam	..	..	..	..
	TOTAL	310	14 8 6	16,118	1,366 8 0
	GRAND TOTAL	1,662	80 4 8	226,970	21,067 8 0

DIX D.

349

of Madras and the wholesale prices realized for it by the licensees in 1927-28.

FROM 2 ANNAS TO 4 ANNAS 11 PIES.			FROM 5 ANNAS TO 8 ANNAS 11 PIES.			FROM 4 ANNAS TO 6 ANNAS 11 PIES.			FROM 5 ANNAS TO 8 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.	Rs. A. P.		Rs. A. P.	Rs. A. P.	
.. 532	83 2 0	21,298	4,111 10 0	385,268	34,558 12 0	20,535	6,445 10 0				
116,842	20,376 16 6	17,062	3,421 2 0	101,878	27,046 0 1	8,698	2,718 2 0				
100,800	16,342 6 0	75,820	14,771 7 4	69,780	15,746 6 8	41,200	13,254 2 0				
		39,800	6,976 0 0	309,322	29,105 9 0	3,700	1,271 14 0				
218,171	95,801 7 6	144,990	28,478 8 4	405,045	1,06,451 12 0	74,184	23,669 12 8				
115,021	17,168 14 8	812,128	42,468 16 8	18,016	4,692 11 6	17,006	5,517 0 8				
231,410	34,978 18 2	338,456	73,845 5 7	62,568	16,976 10 0	20,462	6,477 8 0				
91,048	14,118 12 0	90,050	17,867 23 0	2,030	607 0 0	2,416	780 8 0				
..	..	..	..	420	107 8 0	10,532	3,291 4 0				
..	..	..	..	9,368	2,342 0 0	19,476	6,167 10 0				
438,484	66,261 7 5	1,70,932	1,33,872 2 1	92,102	23,625 5 6	69,892	22,222 8 6				
459	87 0 0	..	..	46,210	12,299 0 0	84,650	18,310 4 0				
..	..	..	..	9,046	24,470 0 0	48,798	14,332 12 8				
10,024	1,253 8 0	47,908	10,211 12 0	128,052	31,513 0 0	1,484	462 12 0				
52,620	6,577 8 0	144,218	31,220 4 0	23,482	6,870 0 0	..	..				
63,106	7,887 8 0	162,216	41,482 0 0	237,790	75,083 1 0	99,902	38,666 12 6				
10,430	1,693 16 0	51,336	9,727 10 0	67,582	16,895 8 6	11,818	3,602 2 0				
8,236	418 2 0	30,982	6,168 11 0	77,334	19,393 8 0	84,206	18,849 5 0				
43,030	7,197 2 6	117,010	23,038 4 10	..	..	..	..				
80,438	12,003 13 6	87,139	7,059 10 0	186	34 6 0	..	..				
138,034	21,315 1 0	235,568	45,064 8 10	145,052	86,927 14 6	66,024	17,542 5 0				
136,180	18,467 7 0	231,724	43,449 5 0	51,108	12,777 0 0	..	..				
162,572	22,016 7 0	24,162	4,580 6 0	890	220 0 0	..	..				
171,476	23,010 1 6	38,038	7,161 10 0	5,000	1,222 0 0	..	..				
166,568	24,869 3 8	80,838	5,830 2 0	598	158 8 0	..	..				
1,276	193 6 0	86,234	16,761 0 0	57,410	14,352 8 0	18,764	5,893 12 0				
638,050	91,596 6 0	414,042	77,212 28 0	114,996	28,768 0 0	18,764	5,893 12 0				
82,986	12,022 4 0	415,150	82,200 11 2	7,000	1,899 16 0	80	18 12 0				
15,142	2,662 8 8	72,738	14,300 12 0	..	..	..	..				
3,240	613 9 6	131,766	26,967 11 0	146,362	36,649 8 0	..	..				
199,282	27,184 12 6	9,970	1,947 11 0	866	225 14 0	..	..				
300,550	42,893 8 6	626,324	1,25,385 12 2	154,218	88,745 1 0	60	18 12 0				
..	..	974	218 3 0	2,546	648 7 6	14,278	4,494 6 0				
..	..	335	63 0 0	5,090	1,407 8 0	48,660	15,268 8 0				
494	66 14 0	28	5 4 0	19,270	4,817 0 0	16,778	5,243 2 0				
..	..	100	19 12 0	86,088	21,679 5 0	7,968	2,496 4 0				
494	66 14 0	1,438	360 1 0	118,894	28,637 12 6	87,860	27,480 10 0				
144,064	18,386 11 0	4,086	802 10 0	5,266	1,317 0 0	..	..				
33,764	4,085 2 0	25,974	4,917 2 0	590	146 4 0	80	18 12 0				
63,868	9,637 14 0	44,992	9,128 0 0	5,976	1,344 0 0	7,032	603 12 0				
..	..	92,454	19,459 1 0	..	..	..	..				
241,634	32,949 11 0	170,608	34,889 16 0	11,204	2,807 4 0	1,962	622 8 0				
118	18 0 0	5,120	1,116 3 0	59,208	19,801 28 0	..	..				
20,182	3,130 6 0	46,372	10,587 2 0	..	..	41,284	14,184 8 0				
..	..	25,888	5,615 12 0	3,206	858 4 0	4,306	1,478 9 0				
80,278	3,188 7 0	79,150	17,168 3 0	62,472	16,664 1 0	45,870	15,658 1 0				
..	..	3,390	832 12 0	8,890	2,205 0 0	..	..				
72,600	9,511 18 2	15,400	2,918 12 0	..	..	..	..				
28,964	4,319 6 6	137,172	27,884 8 0	98,522	24,130 0 0	..	..				
50,550	7,343 18 0	331,108	65,749 9 8	284,770	71,662 16 0	700	218 12 0				
25,400	5,211 6 6	128,950	26,185 6 0	169,066	42,022 12 0	..	..				
..	..	109,428	42,286 10 0	45,808	11,470 4 0	1,532	483 0 0				
66,360	9,781 12 0	97,475	18,778 12 0	138,186	34,092 0 0	980	290 10 0				
43,240	6,485 10 6	54,814	10,588 7 0	217,446	52,278 8 0	2,140	668 12 0				
36,058	6,465 8 2	41,778	8,303 0 0	61,126	16,324 9 0	740	221 4 0				
..	..	17,782	3,506 5 6	8,800	1,450 0 0	..	..				
332,132	48,069 8 10	1,028,365	2,06,762 8 0	1,025,834	2,56,136 12 6	6,062	1,891 6 0				
1,892,020	3,40,319 8 8	3,566,290	7,11,888 8 3	2,414,440	6,18,217 0 9	460,260	1,48,660 7 10				

## 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
			Rs. A. P.		Rs. A. P.
Ganjam	1 Ganjam	12,764	4,786 8 0	..	..
	2 Gokurkudfa	1,130	423 12 0	..	..
	3 Sunadi	3,040	1,140 0 0	12,830	5,394 6 0
	4 Pundi	4,850	1,970 5 0	..	..
	TOTAL	21,784	8,320 9 0	12,830	5,394 6 0
Naupada	5 Naupada	5,478	2,102 2 0	..	..
	6 Mulapeta	29,030	11,482 13 0	5,100	2,563 12 0
	7 Bhavanapadu	1,554	630 15 0	78	31 2 0
	8 Konada	52,088	19,530 12 0	15,842	7,149 10 0
	9 Biulipatam	25,442	9,540 12 0	..	..
TOTAL	114,512	43,273 6 0	21,920	9,762 8 0	
Penuguduru	10 Balacheruvu	60,120	22,688 18 6	..	..
	11 Polavaram	..	..	1,456	637 0 0
	12 Jagannakpur	..	..	941	413 0 0
	13 Penuguduru	3,096	1,161 0 0	..	..
	14 Guruzanapalli	..	..	..	..
TOTAL	63,216	23,849 13 6	2,400	1,050 0 0	
Chinnaganjam	15 Pandraka	..	..	..	..
	16 Mangasopudi	36,610	13,669 5 0	2,036	905 2 0
	17 Chinnaganjam South	..	..	..	..
	18 Kanuparti	..	..	..	..
TOTAL	36,610	13,669 5 0	2,036	905 2 0	
Krishnapatnam	19 Pakala	..	..	..	..
	20 Iskapalle	..	..	..	..
	21 Krishnapatnam East	..	..	..	..
	22 Krishnapatnam West	..	..	..	..
	23 Tada	6,334	2,375 4 0	..	..
TOTAL	6,334	2,375 4 0	..	..	
Cheyur	24 Covelong	..	..	..	..
	25 Cheyur	..	..	..	..
	26 Chinnampet	..	..	..	..
	27 Marikkasam	..	..	..	..
TOTAL	..	..	..	..	
Tranquebar	28 Cuddalore	42,328	16,760 5 6	1,650	693 12 0
	29 Manambadi	12,914	4,842 12 0	24,132	10,574 15 0
	30 Neldavasal	53,320	19,995 0 0	..	..
	31 Tranquebar	7,534	2,825 4 0	..	..
	32 Negapatam	2,738	1,026 0 0	..	..
TOTAL	118,850	45,449 5 6	25,862	11,268 11 0	
Adirampatnam	33 Vedaraniyam	..	..	..	..
	34 Adirampatnam	..	..	..	..
	35 Adirampatnam Extension	1,730	648 12 0	..	..
	36 Thambikkottai	..	..	..	..
TOTAL	1,730	648 12 0	..	..	
Vattanam	37 Theethendathanam	..	..	..	..
	38 Vattanam	..	..	..	..
	39 Morekolam	..	..	..	..
	40 Muthuraghunathapatnam	450	168 12 0	..	..
TOTAL	450	168 12 0	..	..	
Tuticorin	41 Veppalodal	..	..	..	..
	42 Arasadi	..	..	..	..
	43 Levingapuram	..	..	..	..
	44 Sevandakulam	..	..	..	..
	45 Karapad	..	..	..	..
	46 Urali	..	..	..	..
	47 Kayalpatnam	..	..	..	..
	48 Arunnapauri	..	..	..	..
	49 Keeranor	600	225 0 0	..	..
	50 Kulasekharapatnam	..	..	..	..
	TOTAL	600	225 0 0	..	..
GRAND TOTAL		364,056	1,36,180 8 0	64,368	28,370 11 0

DIX D—contd.

of Madras and the wholesale prices realized for it by the licensees in 1927-28.

FROM 8 ANNAS TO 8 ANNAS 11 PIRS.			FROM 9 ANNAS TO 9 ANNAS 11 PIRS.			TOTAL.		Average 1927-28.	Average 1926-27.	Serial No.	
I. Mds.	Amount.		I. Mds.	Amount.		I. Mds.	Amount.				
19	20		21	22		23	24		25	26	27
	Rs. A. P.			Rs. A. P.			Rs. A. P.		Rs. A. P.	Rs. A. P.	
..	..	..	..	..	..	159,856	49,897 0 0	0 4 2	0 6 11	1	
..	..	..	..	..	..	129,100	32,692 2 1	0 4 2	0 6 2	2	
..	..	..	..	..	..	306,962	76,682 4 2	0 3 8	0 7 7	3	
..	..	..	..	..	..	246,482	64,265 2 0	0 3 6	0 8 7	4	
..	..	..	..	..	..	877,400	2,08,537 3 8	0 3 10	0 7 8		
..	..	..	..	..	..	369,252	72,914 11 11	0 3 2	0 8 4	5	
..	..	..	..	..	..	727,998	1,46,936 7 6	0 3 3	0 8 7	6	
..	..	..	..	..	..	167,179	32,634 10 0	0 2 11	0 8 10	7	
9,472	4,736 0 0	..	..	..	..	88,874	84,821 2 0	0 0 3	0 12 10	8	
100	50 0 0	..	..	..	..	64,385	18,000 0 0	0 6 4	0 11 1	9	
9,572	4,786 0 0	..	..	..	..	1,427,356	3,04,799 5 6	0 3 5	0 8 0		
37,120	18,560 0 0	..	..	..	..	199,216	71,858 13 6	0 5 9	0 14 1	10	
..	..	..	..	..	..	1,456	637 0 0	0 7 0	1 0 0	11	
..	..	668	..	408 10 0	..	137,444	41,184 16 6	0 4 10	0 10 6	12	
..	..	..	..	..	..	189,460	44,074 12 0	0 3 9	0 9 7	13	
..	..	..	..	..	..	220,320	48,668 4 0	0 3 2	0 8 10	14	
37,120	18,560 0 0	668	..	408 10 0	..	747,890	2,02,058 13 0	0 4 4	0 10 9		
..	..	..	..	..	..	141,166	82,010 3 0	0 3 8	0 7 0	15	
2,262	1,131 0 0	..	..	..	..	195,610	55,804 0 0	0 4 6	0 6 9	16	
..	..	..	..	..	..	161,964	30,331 7 4	0 3 0	0 4 9	17	
..	..	..	..	..	..	117,840	19,107 15 5	0 2 7	0 4 3	18	
2,262	1,131 0 0	..	..	..	..	617,610	1,37,268 9 10	0 3 7	0 5 5		
..	..	..	..	..	..	418,902	74,693 12 0	0 2 10	0 4 7	19	
..	..	..	..	..	..	199,040	27,888 0 0	0 2 3	0 3 2	20	
..	..	..	..	..	..	214,512	34,433 14 6	0 2 7	0 4 7	21	
..	..	..	..	..	..	198,922	39,918 13 10	0 2 0	0 4 5	22	
..	..	..	..	..	..	178,018	39,516 8 0	0 3 8	0 6 9	23	
..	..	..	..	..	..	1,204,184	2,07,400 11 4	0 2 9	0 4 5		
..	..	..	..	..	..	507,272	98,274 2 4	0 3 0	0 3 4	24	
..	..	..	..	..	..	87,880	16,912 3 6	0 3 1	0 3 7	25	
..	..	..	..	..	..	261,368	64,070 8 6	0 3 8	0 3 10	26	
..	..	..	..	..	..	246,918	32,991 6 8	0 2 1	0 2 6	27	
..	..	..	..	..	..	1,125,438	2,10,188 5 0	0 3 0	0 3 4		
2,200	1,108 4 0	..	..	..	..	63,892	23,911 4 0	0 6 0	0 5 2	28	
16,844	8,422 0 0	..	..	..	..	54,020	23,880 5 0	0 7 1	0 5 8	29	
..	..	..	..	..	..	108,800	36,828 10 0	0 5 5	0 5 7	30	
..	..	..	..	..	..	43,610	12,891 2 0	0 4 9	0 5 11	31	
100	50 0 0	..	..	..	..	96,990	25,270 5 0	0 4 2	0 4 0	32	
19,144	9,572 4 0	..	..	..	..	367,282	1,22,781 10 0	0 5 4	0 4 11		
..	..	..	..	..	..	368,566	38,113 0 0	0 1 8	0 1 0	33	
..	..	..	..	..	..	60,358	10,077 4 0	0 2 8	0 2 8	34	
..	..	..	..	..	..	120,996	21,352 8 0	0 2 10	0 2 11	35	
..	..	..	..	..	..	92,454	19,469 1 0	0 3 4	0 3 0	36	
..	..	..	..	..	..	642,374	89,001 13 0	0 2 3	0 2 3		
..	..	..	..	..	..	64,442	15,935 2 0	0 3 11	0 3 0	37	
..	..	..	..	..	..	66,534	13,687 7 0	0 3 2	0 2 6	38	
..	..	..	..	..	..	41,254	14,184 8 0	0 5 5	0 5 6	39	
2,722	1,361 0 0	280	..	175 0 0	..	36,822	9,540 5 0	0 4 2	0 3 4	40	
2,722	1,361 0 0	280	..	175 0 0	..	210,862	53,263 6 0	0 4 1	0 3 4		
..	..	..	..	..	..	12,200	2,838 12 0	0 3 9	..	41	
..	..	..	..	..	..	93,670	12,877 0 0	0 2 2	0 1 7	42	
..	..	..	..	..	..	264,412	56,437 13 0	0 3 5	0 2 6	43	
..	..	..	..	..	..	671,510	1,45,262 14 8	0 3 5	0 2 11	44	
..	..	..	..	..	..	333,750	73,540 2 0	0 3 6	0 2 0	45	
..	..	..	..	..	..	246,784	54,250 14 0	0 3 6	0 3 10	46	
..	..	..	..	..	..	597,941	82,871 11 0	0 3 5	0 2 6	47	
..	..	..	..	..	..	317,960	73,239 1 6	0 3 8	0 2 8	48	
..	..	..	..	..	..	147,174	31,077 1 2	0 3 5	0 2 5	49	
..	..	..	..	..	..	23,062	4,958 5 6	0 3 5	0 3 10	50	
..	..	..	..	..	..	2,403,439	517,348 11 10	0 3 5	0 2 9		
70,820	35,416 4 0	946	..	583 10 0	..	9,625,841	20,52,718 8 11	0 3 5	0 6 0		



## APPENDIX E.

Statement showing the maximum, minimum and average price of Government salt in the several factories and extensions and the amount realised in 1927-28.

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.
Ganjam . . . . .	1927-28	..	..	36 6 0	0 3 0	0 3 0	0 3 0
	1926-27	104	..	..	..	..	..
Gokurkudda . . . . .	1927-28	5,586	1,364 14 0	0 4 0	0 3 6	0 3 11	0 3 11
	1926-27	14,938	5,001 12 0	0 0 0	0 6 0	0 6 0	0 6 0
Samsal . . . . .	1927-28	6,230	1,311 4 0	0 5 0	0 4 0	0 4 0	0 4 0
	1926-27	12,750	5,571 6 0	0 7 0	0 4 0	0 6 11	0 6 11
Pundi . . . . .	1927-28	..	..	..	..	..	..
	1926-27	2,422	1,059 10 0	0 7 0	0 7 0	0 7 0	0 7 0
Melpeta . . . . .	1927-28	8,712	1,400 8 0	0 3 6	0 2 0	0 2 7	0 2 7
	1926-27	9,800	3,675 0 0	0 0 0	0 0 0	0 6 0	0 6 0
Naupada . . . . .	1927-28	10,000	1,050 0 0	0 3 0	0 1 6	0 1 8	0 1 8
	1926-27	..	..	..	..	..	..
Calingsapatam . . . . .	1927-28	177,602	44,096 8 0	0 12 0	0 4 0	0 5 9	0 5 9
	1926-27	182,232	1,25,882 10 0	1 3 9	0 6 0	0 11 0	0 11 0
Balscheruvu . . . . .	1927-28	18,746	5,760 4 0	0 8 0	0 4 0	0 4 11	0 4 11
	1926-27	20,000	10,060 0 0	0 8 0	0 8 0	0 5 0	0 5 0
Polevaram . . . . .	1927-28	63,114	27,569 12 7	0 7 0	0 4 0	0 7 0	0 7 0
	1926-27	79,668	52,504 6 6	1 4 6	0 4 0	0 10 6	0 10 6
Gurusnapalle . . . . .	1927-28	230	76 4 0	0 0 0	0 4 0	0 5 4	0 5 4
	1926-27	49,270	18,478 8 0	0 0 0	0 6 0	0 6 0	0 6 0
Chinnaganjam North . . . . .	1927-28	183,577	29,425 1 6	0 4 0	0 2 0	0 2 7	0 2 7
	1926-27	219,502	70,471 10 0	0 10 1	0 3 6	0 5 2	0 5 2
Chinnaganjam South . . . . .	1927-28	42,306	6,987 6 6	0 4 0	0 2 0	0 2 7	0 2 7
	1926-27	69,448	16,180 4 0	0 0 0	0 4 0	0 4 7	0 4 7
Kanuparti . . . . .	1927-28	2,250	46 14 0	0 4 0	0 4 0	0 4 0	0 4 0
	1926-27	5,050	1,355 6 8	0 5 2	0 3 11	0 4 3	0 4 3
Iskapalli . . . . .	1927-28	784	136 4 0	0 3 0	0 2 0	0 2 9	0 2 9
	1926-27	3,088	601 8 0	0 3 0	0 3 0	0 3 0	0 3 0
Madras Depot . . . . .	1927-28	(a)999,056	3,33,376 4 4	0 5 7	0 5 6	0 5 6	0 5 6
	1926-27	1,275,945	1,40,142 4 3	0 5 7	0 5 6	0 5 6	0 5 6
Karambelam . . . . .	1927-28	..	..	..	..	..	..
	1926-27	270	56 8 0	0 4 0	0 3 0	0 3 4	0 3 4
Vedantanyam . . . . .	1927-28	35,386	2,743 2 6	0 3 6	0 1 0	0 1 3	0 1 3
	1926-27	80	3 12 0	0 2 0	0 2 0	0 2 0	0 2 0
Adirampatnam . . . . .	1927-28	41,542	9,616 14 0	0 0 0	0 2 6	0 3 8	0 3 8
	1926-27	27,162	5,203 10 0	0 4 0	0 3 0	0 3 1	0 3 1
Kattunavadi . . . . .	1927-28	69,200	10,567 12 0	0 5 0	0 4 6	0 4 6	0 4 6
	1926-27	69,132	20,368 12 0	0 5 0	0 4 6	0 4 11	0 4 11
Masakkudi . . . . .	1927-28	28,578	8,037 0 0	0 4 6	0 4 6	0 4 6	0 4 6
	1926-27	26,400	8,147 11 0	0 5 0	0 4 6	0 4 11	0 4 11
Mutharagunthapatnam . . . . .	1927-28	10	4 0 0	0 4 0	0 4 0	0 4 0	0 4 0
	1926-27	476	110 0 0	0 4 0	0 4 0	0 4 0	0 4 0
Leringapuram . . . . .	1927-28	(b)156	24 6 0	0 2 6	0 2 6	0 2 6	0 2 6
	1926-27	3,388	860 10 0	0 2 6	0 2 6	0 2 0	0 2 0
Sevandokulum . . . . .	1927-28	(c)4,146	624 6 0	0 2 6	0 2 0	0 2 5	0 2 5
	1926-27	..	..	..	..	..	..
Karapad . . . . .	1927-28	(d)10,092	1,432 13 0	0 2 6	0 2 0	0 2 2	0 2 2
	1926-27	2,050	354 11 0	0 2 6	0 2 0	0 2 2	0 2 2
Urani . . . . .	1927-28	(d)22,278	2,882 4 0	0 2 6	0 2 0	0 2 1	0 2 1
	1926-27	..	..	..	..	..	..
Keerasour . . . . .	1927-28	23,620	2,937 2 4	0 2 0	0 1 1	0 2 0	0 2 0
	1926-27	3,216	400 8 0	0 2 0	0 1 0	0 2 0	0 2 0
Total . . . . .	1927-28	1,723,961	5,20,568 15 0	..	..	0 4 10 0	0 4 10 0
	1926-27	2,062,127	7,80,560 13 5	..	..	0 6 1 2	0 6 1 2

(a) Includes 23,120 maunds issued for industrial purposes.

(b) Includes 36 maunds issued for industrial purposes.

(c) Represents 114 maunds issued for industrial purposes and 4,032 maunds to Travancore Durbar.

(d) Issues to Travancore Durbar.

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 1927-28.

Districts.	1925-26.	1926-27.	1927-28.
1. Ganjam . . . . .	15-86	13-00	15-20
2. Vizagapatam . . . . .	9-78	10-04	13-98
3. Godavari East . . . . .	15-30	16-68	19-20
4. Kistna . . . . .	13-88	13-47	16-24
5. Guntur . . . . .	16-34	16-02	15-02
6. Kurnool . . . . .	12-82	14-50	13-61
7. Bellary . . . . .	12-49	13-71	13-98
8. Anantapur . . . . .	13-32	12-66	12-91
9. Cuddapah . . . . .	14-79	14-02	15-31
10. Nellore . . . . .	18-98	18-98	18-60
11. Madras . . . . .	19-96	20-10	20-53
12. Chingleput . . . . .	20-25	21-79	21-61
13. South Arcot . . . . .	16-14	16-09	16-34
14. Chittoor . . . . .	16-43	16-29	15-74
15. North Arcot . . . . .	18-55	18-23	18-04
16. Salem . . . . .	14-84	14-97	14-91
17. Coimbatore . . . . .	16-42	16-42	16-48
18. Trichinopoly . . . . .	16-20	16-20	16-20
19. Tanjore . . . . .	16-23	19-20	19-20
20. Madura . . . . .	15-48	16-45	19-35
21. Tinnevely . . . . .	20-76	21-60	21-06
22. The Nilgiris . . . . .	16-22	17-16	11-28
23. Malabar . . . . .	14-79	12-72	14-89
24. South Kanara . . . . .	17-28	14-03	17-21

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Street, Camp, Karachi.  
The English Bookstall, Karachi.  
The Standard Bookstall, Quetta.  
D. P. Malhotra & Co., Quetta.  
J. Bay & Sons, 43, K. & L, Edwardes Road,  
Rawalpindi and Murree.  
The Standard Book Depôt, Lahore,  
Nalital, Mussoorie, Dalhousie, Ambala  
Cantonment and Delhi.  
N. B. Mathur, Supdt., Nazir Kanun Hind Press,  
Allahabad.  
The North India Christian Tract and Book  
Society, 18, Clive Road, Allahabad.  
Ram Dayal Agarwala, 184, Katra, Allahabad.  
The Indian Army Book Depôt Juhl, Cawnpore.  
The Indian Army B. & K. Depôt, Jullundur City.  
Manager, Newal Kishore Press, Lucknow.  
The Upper India Publishing House, Ltd.,  
Literature Palace, Annapurna Park,  
Lucknow.  
Raj Sahib M. Gulab Singh & Sons, Muddi-Aam  
Press, Lahore and Allahabad.  
Bama Krishna & Sons, Booksellers, Anarkali,  
Lahore.  
Puri Brothers, Booksellers and Publishers, Kat-  
cher Road, Lahore.  
The Tank School Bookshop, Lahore.  
The Standard Bookstall, Lahore.  
The Proprietor, Punjab Sanskrit Book Depôt,  
Saiomitha Street, Lahore.  
The Insurance Publicity Co., Ltd., Lahore.  
The Punjab Religious Book Society, Lahore.  
Manager of the Imperial Book Depôt, 63,  
Chandel Chawk Street, Delhi.  
Fono Book Agency, New Delhi.  
Oxford Book and Stationery Company, Delhi.  
Supdt., American Baptist Mission Press, Rangoon  
The Modern Publishing House, Ltd., 30, Phayre  
Street, Rangoon.  
Burma Book Club, Ltd., Rangoon.  
Manager, the "Hitavasi," Nagpur.  
Blissey Brothers, Booksellers and Stationers,  
Sitabadi, Nagpur.  
S. C. Talukdar, Proprietor, Students & Co., Cooh  
Behar.  
The Manager, Ceylon Observer, Colombo.  
The Manager, The Indian Book Shop, Benares  
City.  
The Srivilliputtur Co-operative Trading Union,  
Ltd., Srivilliputtur (M.L.R.).  
Beshunth Press & Sons, Patna City.  
The Students' Emporium, Patna.  
K. L. Mathur & Bros., Guzi, Patna City.  
Banwarkar Brothers, Indore City.  
Postakalyaya Sahayak Sahakar Ltd., Baroda.  
The Hyderabad Book Depôt, Chaderghat,  
Hyderabad (Deccan).

ADMINISTRATION REPORT  
OF THE  
SALT DEPARTMENT  
MADRAS PRESIDENCY

FOR  
1927-1928.

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CHAPTER I.

Administration.

Several important administrative changes were made during the year under review :—

- (1) The reduction of establishment charges payable by Excise and Modified Excise licensees and lessees.

Under Section 43 of the Madras Salt Act, 1889, licensees in Excise and Modified Excise Factories were liable to pay annually to the Government so much of the charges for the establishments maintained at the Factory for purpose of protection and collection of revenue as were in excess of five per cent of the duty realised on the salt sold in the Factory in the preceding official year. On a representation from some of the licensees that the rule operated harshly on them owing to the reduction of duty on salt and the increase which had occurred in the cost of establishments since the framing of the rule, Section 43 of the Act was amended, empowering the Central Board of Revenue to fix the percentage of establishment charges to duty realised in excess of which the charges will become payable by licensees. In pursuance of this power, the Board fixed the percentage tentatively at 10 with effect from 3rd April 1927 and the measure has, as was anticipated, afforded substantial relief to several excise factories and minor modified excise licensees. While on the 1st April 1927 there were 14 factories paying a cess of

1 anna or more per maund, 30 factories paying 1 anna a maund and 2 factories paying no cess, the number on 1st April 1928 was 6 factories paying a cess of 1 anna or more, 36 factories paying a cess of 1 anna a maund and 9 factories not liable to any cess. In respect of modified excise lessees the relief was even more pronounced, the number of cases in which excess establishment charges were leviable being only 6 in 1927-28 as against 22 in 1926-27.

- (2) The revision of the rules for the issue of duty free salt for industrial purposes.

The changes introduced by the revised rules were (i) that an applicant for supply of duty free salt for industrial purposes should submit a separate application and pay the prescribed fee in respect of *each of the factories* or works for which the supply is required and (ii) that he should execute a bond and agreement in the prescribed form if the application is granted. The revised rules were brought into force from 1st October 1927.

- (3) The abolition of brine tests.

Prior to the year under review the Department had insisted on the observance of certain rules connected with the manufacture of salt both in monopoly and excise factories in order to ensure in the interests of the consumer that a reasonably clean and chemically pure article was put on the market. The most important of these rules were:— (1) That salt should not be scraped when the density of the brine in the pans exceeded 30° Beaume. (2) that salt should not be scraped in less than one inch of brine, (3) that the bitterns should be eliminated after every third or fourth scraping, (4) that salt should be scraped only in the mornings and evenings. With effect from October 1927 all the four rules were abolished in excise factories, while in monopoly factories the first was abolished and the other three retained. Thus in excise factories all departmental supervision over the manufacture of salt has been abolished though certain rules have been framed enabling the Department to refuse to store salt containing more than 5 per cent. of magnesium salts or dirt. It remains to be seen whether these rules together with the element of competition between licensees will be sufficient to ensure that a reasonably clean and pure article is sold to the consuming public.

- (4) The abolition of the system of bag storage of salt.

The storage and sale of salt under the system of bag storage which had been permitted from the year 1917 was discontinued with effect from about the end of May 1927. The system of bag storage was popular with licensees and merchants as it enabled them to dispose of the salt on the new

season quickly as manufacture progressed, without having to incur the heavy expense of storing and covering, incidental to heap storage. The retail merchants who sell salt by measure and not by weight also benefited to some extent as under the bag storage system the salt underwent less handling and crushing and in consequence gave a greater number of measures per maund than heaped salt. Bag storage and sales were under the rules allowed only up to the close of the season, and as the abolition of the system has not been in force for the full season of 1927, no definite opinion can be formed regarding results on the sale of salt during the year under review.

- (5) The conversion of monopoly factories into modified excise.

From the season of 1928 the monopoly factories of Calingapatam, Chinnaganjam North and Manakkudi and the monopoly blocks in the Chinnaganjam South and Kattumavadi (Lakshmi Pans) factories were converted into modified excise. This is in accordance with the policy of the department in recent years to close monopoly factories wherever they cannot be worked economically under that system and are not definitely needed, and to depend on the dittam reserved from modified excise factories for the control of prices, if necessary. The only factories still working under the monopoly system are those in the Ennore Circle, a small block in the Karambalam factory for the French Supply and parts of the Polavaram and Kattumavadi factories.

- (6) The revision of pay of officers.

Prior to 1st April 1927 Inspectors of the Department were in a graded scale of pay, while Assistant Commissioners were in a time-scale of Rs. 600—50—800 with one Assistant Commissioner in the selection grade on Rs. 900 and Assistant Inspectors were on a time scale of Rs. 150—5—200—10 250. With effect from 1st April 1927 the Inspectors also were brought on to a time scale of pay which was fixed at Rs. 300—30—540, and revised time-scales for Assistant Commissioners of Rs. 600—50—900 with one appointment in the selection grade on Rs. 1,000—100—1,200, and for Assistant Inspectors of Rs. 150—10—200—15—275 were sanctioned.

- (7) During the year the Government of India delegated to the Collector, Assistant Commissioners and Inspectors certain financial powers under the Civil Account Code and in other matters connected with the administration of the Department—Government of India orders C. No. 201-Salt—26, dated 19th April 1927 and 14th June 1927. The powers cover a wide range from powers connected with ordinary contingent and other expenditure governed by the Civil

Account Code to powers formerly exercised by the Commissioner and the subordinate officers of the old combined department under the Salt Act and under specific delegations made by the Local Government. Most of these powers were exercised by the Collector under delegations made by the Madras Government after the separation of the 'Salt' from the 'Excise' Department but consequent on the transfer of the administrative control of the Department from the Provincial to the Central Government with effect from 1st January 1926 these powers were renewed and in some cases modified or enhanced.

2. *Personnel*.—Mr. J. B. Brown, I.C.S., continued in charge of the administration of the Department throughout the year. Mr. E. W. Truter held the office of Secretary to the Collector of Salt Revenue until the 4th January 1928 when he retired and was succeeded by Mr. W. G. Baldrey. Mr. H. L. Prager was Assistant Commissioner, Central Division throughout the year except for a period of two months from 13th October 1927 when he went on leave and Mr. W. G. Baldrey acted for him. Messrs. L. K. Fearon and B. M. Marriott continued in charge of the Northern and Southern Divisions respectively throughout the year.

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## CHAPTER II.

### Establishment.

3. Appendix A shows the sanctioned strength of the establishment at the beginning and at the end of the year. There was no change during the year in the sanctioned strength though the cost per annum shows an increase which is due to the revision of pay of Inspectors and Assistant Inspectors from 1st April 1927. As a sequence to the abolition of brine tests and the cessation of departmental supervision over manufacture, orders of the Central Board of Revenue were obtained to reduce the staff of Sub-Inspectors and peons tentatively for one year. The reduction comprised 24 Sub-Inspectors' posts permanent and 27 Sub-Inspectors and 62 peons' posts temporary. As the reduction is tentative only and the establishment has not been permanently surrendered, Appendix A which shows the sanctioned strength as it stood on 31st March 1928 does not take account of it.

4. *Punishments*.—The total number of punishments imposed on officers of the department was 644 (350) and the percentage of punishments to the total strength was 18.99 (10.32). The marked increase in the number of punishments during the year was mainly due to the fact that a large number of peons who had no permanent appointment had to be fined for sleeping on guard duty as it was found that extra *marameth* work was not a sufficiently deterrent punishment. The increase was to

a small extent due also to a greater number of fines imposed on Sub-Inspectors for carelessness in storage work.

5. *Resignations.*—One clerk, one petty officer and 14 peons resigned their appointments.

### CHAPTER III.

#### Manufacture.

6. The season of 1927 was on the whole very favourable for salt manufacture. Except at the Polavaram Factory where manufacture was retarded on account of the submerging of the pans and channels by unexpected floods from the Agency hills in the beginning of March 1927 and at the Manambadi Factory where it was frequently interrupted by rain, the output in all the factories in the Presidency was far greater than that in the previous year. During the year the monopoly factories of Manakkudi in the Vattanam Circle and Sarahad II of the Karambalam Factory in the Cheyur Circle were left unworked as there was ample monopoly stock in these factories to meet requirements. The Muthuraghunathapatnam Excise Factory in the Vattanam Circle which was under orders of closure and the Cheyur Factory in the Cheyur Circle which is worked only every alternate year were not worked during the year.

In November 1927 a severe cyclone passed over the factories situated in the Districts of Kistna, Guntur and Nellore. As manufacture had closed long before November in the factories of the Northern Division, the cyclone did not affect the output, but it caused considerable damage to salt heaps and buildings especially in the factories of the Krishnapatnam Circle. The damage to buildings including the quarters for the staff in the Krishnapatnam factories was so great that the headquarters of the Circle had to be temporarily moved from Krishnapatnam to Tada.

7. The quantity of salt manufactured in the year was nearly 147½ lakhs of maunds or 16½ lakhs of maunds more than the quantity produced in 1926. Of this quantity, about 21½ lakhs of maunds belonged to Government and the balance to the licensees. The stock on hand at the beginning of the year was 58½ lakhs of maunds and the quantity imported during the year, mainly from the Bombay Presidency was about 15½ lakhs of maunds. The total stock of salt available for consumption was therefore 221½ lakhs of maunds. The quantity issued during the year amounted to nearly 139½ lakhs of maunds as against 136 lakhs of maunds in 1926-27. The increase in issues was mainly due to larger exports during the year to Orissa and the Central Provinces from the Ganjam Factories where the output in the 1927 season was nearly 1½ times that of the previous season and the selling prices very low. The stock of salt at the end of the year, excluding the ascertained



wastages which amounted to 8 lakhs of maunds, was 74 lakhs of maunds as against 58 lakhs of maunds at the end of 1926-27. The high wastage in the year was due to the heavy damage caused to salt heaps in the factories of the Krishnapatnam and Chinnaganjam Circles by the cyclone of November 1927 mentioned above.

8. During the year extensive areas held under modified excise leases in the Gokurkudda, Sumadi and Pundi Factories of the Ganjam District were relinquished by the lessees with a view primarily to concentrate manufacture in limited compact areas and save establishment charges payable by them to Government. Out of 4 platforms in the Gokurkudda Factory the area worked under platforms II, III and IV totalling about 329 acres was relinquished. As a result, the Gokurkudda Factory was abolished and platform No. I of that factory was added to the Humma Factory which was renamed as Ganjam Factory with effect from 1st April 1928. There is however a small quantity of salt left on platform II of the Gokurkudda Factory and the lessee has been given time for its removal till the end of September 1928. Pending the complete removal of this salt, the abolition of the Factory has not been given full effect to, but only the establishment absolutely necessary for guarding and for sales on platform II is now employed at Gokurkudda. In the Sumadi Factory the lessees Messrs. Hari Ram and Krishnamurthi Rao Nayudu have between them relinquished 415 acres, while in the Pundi Factory the Rajah of Parlakimedi relinquished what was known as the 100 acre extension. The establishment at Pundi also has been reduced consequent on the relinquishment, but full effect to the reduction has not been given pending complete removal of the salt by the lessee. The total cultivable occupied area left after these relinquishments in the factories of the Ganjam Circle was 1,737 acres and the output in this area if worked fully will be more than adequate to meet the demands on the factories whose market is chiefly in Orissa and in places adjoining but beyond the Presidency limits.

During the year the salt in the Muthuraghunathapatnam Factory in the Ramnad District, which was under orders of closure, was completely removed by the 1st February 1928 and the establishment sanctioned for that factory was completely withdrawn from that date.

9. During the year manufacture under the monopoly system was permitted at Calingapatam, Polavaram, Chinnaganjam North and South, the Ennore Factories and Kattumavadi and a quantity of nearly 20 lakhs of maunds was stored. The right of Government to purchase salt from modified excise licensees at a fixed rate of Kudivaram was exercised only in a few factories where a dittam had been fixed under the 'Outright purchase' clause of the leases. These factories were Gokurkudda, Pundi, Mulapeta, Balacheruvu and Guruzanapalli and the total quantity purchased was 149,656 maunds against 239,125 maunds in the previous year. As the excise prices were low during the year, there was no necessity for Government to purchase the full dittam quantity fixed for the year and the portion of the dittam fixed under the 'lien dittam' clause of the leases was accordingly released.

10. The wholesale prices of excise salt fell on the average from 5 annas per maund in 1926-27 to 3 annas 5 pies in 1927-28. A similar decrease is noticeable in the case of Government salt, the average price being 4 annas 10 pies against 6 annas 1 pie in 1926-27. The fall in the average excise prices was due to a successful manufacturing season and the large output in the year which stimulated competition among the licensees to dispose of their surplus stocks. In the circumstances there was no occasion for Government to control and regulate excise prices and the prices of Government salt were fixed at more or less the cost of production. At the Chinnaganjam North and South Factories and at Vedaranniyam however a departure had to be made and the issue prices reduced to below the cost of production as the salt at Vedaranniyam was old and belonged to the 1924 season and that at Chinnaganjam North and South had to be disposed of as quickly as possible owing to the conversion of the factories into modified excise from the season of 1928.

11. The retail prices at the headquarter stations varied on the average from 1 anna 1-2 pies to 2 annas 1-5 pies a Madras measure of 120 tolas. The prices in 1926-27 were higher and ranged from 1 anna 1-2 pies to 2 annas 3-1 pies a Madras measure. The price exceeded 2 annas a Madras measure only in the Nilgiris. It is satisfactory to note in this connection that the retail price at Vizagapatam which was more than 2 annas on the average during 1925-26 and 1926-27 fell to 1 anna 8-6 pies in the year under review. This result is due to the new extension opened at Balacheruvu in the year 1926 and to the energy displayed by the lessee in working the extension.

#### CHAPTER IV.

##### Distribution and consumption.

12. The total quantity of salt issued from the salt factories for ordinary consumption during the year under report was 12,339,032 (11,742,319) maunds. Of this quantity 61,910 (64,310) maunds were issued to the French Government, 387,296 (414,286) maunds to the Travancore Durbar, 221,584 (141,104) maunds to the Fisheries Department and 375,772 (448,114) maunds were exported by sea to Colombo. The balance of 11,292,470 (10,674,505) 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 1,185,049 (1,389,509) maunds imported by sea mainly from the Bombay Presidency into the West Coast Districts and 354,205 (385,506) maunds imported from Bombay and Goa by rail. From the same sources 649,673 (651,479) maunds were imported by rail into Mysore. The imports by sea into South Kanara and Malabar

show a considerable decrease compared with last year. The decrease may be attributed chiefly to large stocks of salt imported in previous years and to some extent to replacement of Bombay salt by Madras (Tuticorin) salt.

13. There was no export of salt during the year to Calcutta under bond either by sea or by rail.

Owing to the dullness of the market and to the increased output and sale of locally produced salt in Ceylon, the exports to Colombo show a decrease of about 72,000 maunds.

14. 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 was pointed out in the last year's report (*vide* paragraph 15) that the salt of the Tuticorin factories had begun to compete in the interior districts which had formerly been mainly supplied by the factories situated in the Tanjore and South Arcot Districts. During the year the sale of the Tuticorin salt shows an increase in the districts of Tanjore, Coimbatore and the Nilgiris whereas in the South Arcot District, it has decreased.

The quantities consigned to Bengal, Central Provinces, Orissa, and the Nizam's Dominions increased from 15,185; 85,668; 966,550; 136,998; in 1926-27 to 19,807; 130,883; 1,151,498; 163,035 maunds in the year. The increases are due to a prosperous season and low selling prices.

15. The consumption of salt per head of population in the year under report was 20.20 lbs. against 20 lbs. in 1926-27 and 20.20 lbs. in 1925-26.

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## CHAPTER V.

### Revenue and Expenditure.

16. The total receipts on account of Salt Revenue were Rs. 144.64 (143.12) lakhs. The increase in the revenue compared with the revenue realised in 1926-27 is due to the increased sales in the year. The refunds during the year amounted to Rs. 9,359 (10,605).

17. Of the total revenue Rs. 14.12 lakhs represents the duty and the cost price realised in cash, Rs. 127.88 lakhs the duty on salt sold on credit and the balance of Rs. 2.64 lakhs customs duty, cess and fines. There is a decrease of Rs. 2.69 lakhs under cost price of Government salt sold for Home and Inland consumption during the year. This is due partly to a decrease in the issues of Government salt in the year and partly to a reduction in the selling prices of monopoly salt. The percentage of issues of salt under the credit system was 93.8 (94.5).

18. *Charges.*—The total charges amounted to Rs. 18.66 (20.40) lakhs of which Rs. 10.50 lakhs were the recurring charges for establishments, supplies, services and contingencies of the Department and

Rs. 8.16 lakhs charges for the purchase, transport and storage of salt and the recoverable charges on account of excise licensees' works. The charges in 1927-28 were less as compared with the charges in the previous year mainly under (1) "Purchase of salt Manufacturers" share and (2) "Conveying and Storing salt," while the charges under "Works—Roads" were greater. Owing to the existence of large monopoly stocks and the low exoise prices which prevailed in the year, manufacture in monopoly factories was restricted to the actual needs and this accounts for the decrease in expenditure under items (1) and (2). The increased expenditure under 'Roads' was due to the final adjustment of charges on account of the extension of the Railway sidings in the Tuticorin Factories.

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## CHAPTER VI.

### Measures for the protection of the Revenue.

19. Appendix K shows the number of salt cases reported and the action taken on them. There was an increase of 32.38 per cent. in the number of cases reported. The large increase occurs chiefly under 'Possession of spontaneous or swamp salt' in the Chinnaganjam, Krishnapatnam, Ennore and Vattanam Circles and is due mainly to the more efficient patrolling of the swamps and to the greater personal interest taken by superior officers in detection work. It is also probable that the continued high issue price charged for salt in the Fish Curing Yards is making it increasingly tempting for fishermen to collect swamp salt to cure their fish outside the yards.

20. The total number of offences reported (inclusive of undetected cases and undetected scrapings) was 235 (159). The offenders were traced in 222 cases of which 197 cases were sent up for trial. Six cases were pending with the Magistracy at the beginning of the year. Convictions were obtained in 181 cases, 15 cases resulted in acquittal and the remaining 7 cases were pending with the Magistracy at the end of the year. Of the cases traced, 220 cases related to possession of illicit salt or salt earth or to the manufacture of salt by illicit means and the rest to minor offences. The quantity of contraband salt and salt earth involved was estimated at 107 maunds. The average duration of enquiry into cases by Inspectors and Assistant Inspectors was 7.00 (7.74) days.

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## CHAPTER VII.

### Miscellaneous.

21. *Saltpetre*.—Under the revised Saltpetre rules which were introduced from 1st January 1927 licenses for the manufacture of crude and refined saltpetre are granted for the calendar year, *i.e.*, January to Decem-

ber. It is therefore convenient to take into account figures for the calendar year alone in the case of the Saltpetre Industry. The number of licenses issued during the year 1927 was 81 and the quantity of saltpetre produced was 913 maunds. The quantity of educed salt produced is estimated at 908 maunds of which nearly 773 maunds is reported to have passed into human consumption and the balance used for tanning and private fish curing. It is ascertained from enquiries that the consumption of educed salt has had no harmful effect on the consumers. Six samples of educed salt taken from different representative refineries in the Coimbatore Preventive area were analysed during the year and the percentage of sodium chloride was found to range from 88.10 to 93.23 in three samples while in the remaining three samples it ranged from 81.79 to 86.00.

22. *Amenities.*—During the year the departmental elementary school at the Theethandathanam Factory was closed as the number of children attending the school was very small and as there was a Taluk Board School at a distance of about a mile from the factory. The remaining schools at factories are reported to be working satisfactorily. Tennis and Badminton Courts which exist in most factories continue to be well patronised by the staff for recreation.

23. The work of the officers of the Department has been satisfactory. Messrs. W. N. P. Rule, Muhammad Saleh, M. Krishnamurti Rao and C. St. E. K. Taylor did especially good work in Krishnapatnam Circle during the cyclone in November.

C. H. MASTERMAN,  
*Collector of Salt Revenue, Madras.*

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(True Copy.)

W. G. BALDREY,  
*Secretary to the Collector of Salt Revenue, Madras.*

OFFICE OF THE  
COLLECTOR OF SALT REVENUE, MADRAS,  
*Dated 27th September 1928.*

APPENDIX A.

Statement showing the sanctioned strength of establishments as it stood on 31st March 1928.

1	ESTABLISHMENTS IN THE COLLECTOR'S AND ASSISTANT COMMISSIONERS' OFFICES.		INSPECTORS, ASSISTANT INSPECTORS AND SUB-INSPECTORS.						CIRCLE AND FACTORY ESTABLISHMENTS.						PREVENTIVE ESTABLISHMENTS.			22	23					
	2	3	Permanent.			Temporary.			Permanent.			Temporary.			Permanent.		Temporary.							
			4	5	6	7	8	9	10	11	12	13	14	15	16	17				18	19	20	21	
Menaser, Supervisors, duns, clerks, Typists, Record-keepers, etc.	Menals.	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.					
Strength at the beginning of the year.	50	33	12	(a) 65	153	..	5	74	119	238	1,366	..	(b) 70	856	2	..	0	..	68	272	3,302	Rs. 9,41,126	A. 0	P. 0
Sanctioned during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Abolished during the year.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Strength at the end of the year.	50	33	12	(a) 65	153	..	5	74	119	238	1,366	..	(b) 70	856	2	..	0	..	66	272	3,302	Rs. 9,39,210	(c) 12	0

N. B.—The statement includes the establishment tentatively given up on account of the abolition of 17½ tests but not yet surrendered.  
 (a) Includes one Assistant to the Travelling Inspector of machines not graded as an Assistant Inspector.  
 (b) Includes teachers in Salt Factory Schools.  
 (c) The increase in annual cost is due to the revision of pay of Inspectors and Assistant Inspectors.

## 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.				
				Received from licensees.	From other circles.	Gain by weighing.	Miscellaneous.	Total.
1	2	3	4	5	6	7	8	9
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ganjam . . .	62,570	205,009	327,598	10,000	..	..	..	10,000
Naupada . . .	119,970	835,516	440,480	272,592	..	4	..	272,596
Penguduru . . .	40,788	203,728	244,516	125,224	..	..	..	125,224
Chinnaganjam . . .	300,004	125,172	485,176	282,768	..	39	200	282,946
Krishnapatnam . . .	21,192	351,105	372,387	..	..	..	..	..
Madras Depot . . .	1,413,504	..	1,413,504	1,304,668	..	1,214	..	1,305,882
Cheyur . . .	101,146	685,358	786,504	..	..	2	..	2
Tanquebar . . .	..	71,062	71,062	..	..	..	..	..
Adirampatnam . . .	248,434	135,770	384,204	40,082	..	74	..	60,066
Vattanam . . .	53,686	186,597	240,183	..	..	..	..	..
Tuticorin . . .	74,776	1,158,287	1,233,063	..	..	..	..	..
Total of the Presidency.	2,489,970	3,517,994	6,007,073	2,045,184	..	1,332	200	2,046,716
Imports—								
Duty paid . . .	..	..	..	..	..	..	..	..
Duty-bearing . . .	..	..	..	..	..	..	..	..
GRAND TOTAL . . .	2,489,970	3,517,694	6,007,073	2,045,184	..	1,332	200	2,046,716

## DIX B.

*the Presidency of Madras in 1927-28.*

THE YEAR.					TOTAL IN HAND AND RECEIVED.		
EXCISE.				Grand Total Govt. and Excise.	Govern- ment.	Excise.	Total:
Received from Licences.	Gain by weigh- ment.	Miscella- neous.	Total.				
10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1,166,474	104	..	1,166,608	1,166,608	72,579	1,451,677	1,524,258
1,966,330	302	..	1,966,722	2,159,318	866,566	2,202,238	2,668,804
1,062,336	42	110	1,062,688	1,187,912	166,012	1,256,410	1,422,428
595,136	202	6	595,344	878,290	630,650	732,516	1,303,466
1,461,220	326	1,360	1,462,906	1,462,906	21,192	1,814,101	1,686,298
..	..	..	..	1,805,682	2,719,386	..	2,719,386
1,205,108	194	154	1,205,456	1,205,456	101,148	1,890,614	1,001,972
434,946	144	4	435,094	435,094	12,000	494,156	506,159
883,378	74	124	883,576	933,042	298,500	1,010,346	1,817,846
192,744	..	..	192,744	192,744	53,586	379,341	482,027
3,026,534	314	758	3,027,606	3,027,606	74,776	4,785,308	4,860,606
12,514,406	1,882	2,516	12,518,804	14,565,520	4,536,695	16,086,498	20,673,198
..	..	..	..	1,537,547	..	..	1,537,547
..	..	..	..	1,707	..	..	1,707
12,514,406	1,882	2,516	12,518,804	16,104,774	4,536,695	16,086,498	22,112,447



## 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.	Waste and written off.	Total.	
	18	19	20	21	22	23	24	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ganjam . . . . .	10,822	1,912	..	..	..	1,271	14,005	877,400
Naupada . . . . .	195,214	888	..	..	..	4,824	201,926	1,427,356
Pennaguduru . . . . .	82,090	3,489	1,440	..	..	7,572	94,500	747,896
Chilnaganjam . . . . .	223,033	..	..	..	..	13,267	241,600	617,910
Krishnapatnam . . . . .	784	..	..	..	..	408	1,192	1,204,189
Madras Depot . . . . .	946,536	5,640	2,630	..	23,120	98,811	1,046,767	..
Cheyur . . . . .	..	..	45,810	..	..	4,032	49,872	1,125,438
Tranquebar . . . . .	..	..	12,000	..	..	..	12,000	367,282
Adirampatnam . . . . .	146,218	33,014	..	..	..	35,438	234,720	642,374
Vettanam . . . . .	28,562	1,500	..	..	..	1,892	31,954	210,862
Tuticoria . . . . .	22,740	400	..	..	17,152	13,310	74,602	2,408,430
Total of the Presidency.	1,993,629	66,372	61,910	..	40,272	150,875	2,003,558	9,628,841
Imports—								
Duty-paid . . . . .	..	..	..	..	..	..	..	..
Duty bearing . . . . .	..	..	..	..	..	..	..	..
GRAND TOTAL . . . . .	1,993,629	66,372	61,910	..	40,272	150,875	2,003,558	9,628,841

DIX B—contd.

the Presidency of Madras in 1927-28.

THE YEAR.						BALANCE IN HAND INCLUDING WASTAGE TO BE WRITTEN OFF.		
EXCISE.					Total Expended Govt. and Excise.	Government.	Excise.	Total.
Fishes Dept.	Export by sea.	Miscellaneous.	Wastage written off.	Total.				
26	27	28	29	30	31	32	33	34
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
..	..	..	25,857	903,247	917,262	58,574	548,420	606,994
1,500	..	945	41,008	1,474,712	1,476,638	184,640	727,526	912,165
..	..	72	80,808	778,836	873,426	71,422	487,580	559,002
..	..	244	13,186	630,090	672,600	389,050	101,526	490,576
2,700	..	8	40,843	1,247,765	1,248,987	20,000	856,306	586,306
..	..	..	..	..	1,046,767	1,672,619	..	1,672,619
300	..	26,251	37,403	1,169,592	1,230,264	51,276	701,422	752,698
768	..	..	13,406	381,546	393,546	..	112,610	112,610
200	..	..	19,102	660,676	695,306	63,780	858,670	422,150
850	..	..	13,653	225,565	257,549	21,602	153,776	176,378
148,834	375,772	362,126	156,080	3,452,751	3,527,353	174	1,338,142	1,338,316
154,712	375,772	362,649	396,546	10,945,520	12,949,078	2,583,137	5,000,978	7,624,115
..	..	..	..	..	1,537,547	..	..	..
..	..	..	..	..	1,707	..	..	..
154,712	375,772	362,649	396,546	10,945,520	14,488,332	2,583,137	5,000,978	7,624,115

## ENCLOSURE TO

*Stocks and issues of salt of all kinds excluding*

Years.	IN HAND AT BEGINNING OF THE YEAR.			
	Government salt.	Excess salt.	Imported salt.	Total.
	2	3	4	5
	I. Mds.	I. Mds.	I. Mds.	I. Mds.
1923-1924 . . . . .	5,329,115	5,289,478	..	8,618,593
1924-1925 . . . . .	8,491,463	6,568,262	..	10,959,815
1925-1926 . . . . .	2,729,539	5,121,427	..	7,850,966
1926-1927 . . . . .	1,544,738	3,020,708	..	4,565,446
1927-1928 . . . . .	2,458,897	3,372,436	..	5,831,333

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.
1923-1924 . . . . .	11,884,770	279,462	113,547	63,844
1924-1925 . . . . .	13,769,475	345,990	69,999	65,852
1925-1926 . . . . .	12,464,797	255,868	73,148	63,510
1926-1927 . . . . .	12,449,520	141,104	71,496	64,310
1927-1928 . . . . .	12,831,724	221,564	62,625	61,910

## APPENDIX B.

*wastages for the five years ending 1927-28.*

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.
2,038,252	10,332,034	1,696,351	15,016,637	6,817,867	15,821,407	1,696,351	23,635,625
1,958,974	9,122,408	2,199,678	13,277,055	5,445,437	15,501,755	2,199,678	23,356,870
3,494,184	7,606,020	1,696,971	12,797,175	4,213,728	12,929,463	1,696,971	16,030,157
2,104,482	10,337,365	3,276,015	15,717,862	4,751,820	12,859,073	1,226,614	19,837,507
2,016,718	12,818,504	1,582,284	16,417,506	4,800,423	15,801,380	1,539,254	22,141,057

BALANCE AT END OF THE YEAR, EXCLUSIVE OF WASTAGES WRITTEN OFF OR ASCERTAINED WITHIN THE YEAR.					
For export inclusive of exports by land to Travancore.	Total.	Government salt.	Excise salt.	Imported salt.	Total.
14	15	16	17	18	19
I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
438,828	12,781,261	3,491,468	6,668,862	--	10,060,330
469,546	14,700,572	3,729,519	5,121,427	--	7,850,946
896,514	12,742,871	1,644,723	5,029,706	--	4,674,429
862,400	13,588,820	3,458,807	3,372,485	--	6,831,292
768,068	13,040,911	3,467,966	4,920,000	--	7,407,966

## APPENDIX C.

Statement showing duty-paid and duty-bearing salt imported by sea and land into the Madras Presidency in 1927-28.

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 sea.</i>							
Madras	Madras	2,008	..	2,008	87	1-85	1,971
South Kanara	Baindur	12,556	..	12,556	41	0-33	12,515
	Coondapoor	33,904	..	33,904	230	0-68	33,734
	Hongarakota	25,714	..	25,714	133	0-52	25,581
	Malpe	36,642	..	36,642	780	2-13	35,862
	Mulki	10,743	..	10,743	141	1-31	10,602
	Manallore	157,807	..	157,807	2,865	1-50	154,942
	Kasargod	1,440	..	1,440	4	0-28	1,436
	Total	278,866	..	278,866	3,694	1-32	275,172
Malabar	Cannanore	92,240	..	92,240	287	0-29	91,952
	Tellicherry	54,888	..	54,888	707	1-29	54,179
	Badagara	52,418	..	52,418	738	1-41	51,680
	Quilandi	15,336	..	15,336	258	1-68	15,078
	Calicut	474,118	..	474,118	5,347	1-13	468,771
	Ponnani	227,473	..	227,473	3,074	1-35	224,399
	Cochin	110	..	110	..	..	110
	Total	916,590	..	916,590	10,391	1-13	906,199
	Total, duty-paid.	1,197,464	..	1,197,464	14,122	1-18	1,183,342
<i>Duty-paid imports by rail.</i>							
	Duty-paid imports from Bombay and Goa.	..	..	..	..	..	854,205
<i>Duty-bearing imports by sea.</i>							
Madras	Madras	..	1,692	1,692	..	..	1,692
Tinnevely	Tuticorin and Dhanushkodi	..	14	14	..	..	14
	Calicut and Mangalore.	..	1	1	..	..	1
	Total	..	(a)1,707	(a)1,707	..	..	(a)1,707
GRAND TOTAL		1,197,464	1,707	1,199,171	14,122	..	1,539,254

(a) United Kingdom	..	..	..	..	..	Mds.
Victoria	..	..	..	..	..	1,600
Netherlands	..	..	..	..	..	102
Straka Settlements	..	..	..	..	..	1
						4
						Total
						1,707

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**APPENDIX D.**

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## Statement showing the quantities of Excise-manufactured Salt sold in the Presidency

Circle.	Factories.	UNDER 1 ANNA.		FROM 1 ANNA TO 1 ANNA 11 PERS.	
		I. Mds.	Amount.	I. Mds.	Amount.
		3	4	5	6
			Rs. A. P.		Rs. A. P.
Ganjam	1 Ganjam	..	..	..	..
	2 Gokurkudda	..	..	..	..
	3 Sumadi	..	..	..	..
	4 Puudi	..	..	..	..
	TOTAL	..	..	..	..
Nasapada	5 Nasapada	..	..	3,800	375 0 0
	6 Mulapeta	..	..	6,652	680 0 0
	7 Bhavanapadu	..	..	..	..
	8 Konada	..	..	..	..
	9 Bimlipatam	..	..	..	..
TOTAL	..	..	10,452	1,055 0 0	
Penuguturu	10 Belacheruva	..	..	620	63 12 0
	11 Polavaram	..	..	..	..
	12 Jagannakpur	..	..	..	..
	13 Penuguturu	..	..	306	72 4 0
	14 Guruzanapelli	..	..	..	..
TOTAL	..	..	1,436	135 0 0	
Chinnaganjam	15 Pandraka	..	..	..	..
	16 Manginapadi	..	..	874	61 2 8
	17 Chinnaganjam South	..	..	1,024	95 0 0
	18 Kauparti	..	..	138	8 8 0
	TOTAL	..	..	2,034	168 10 8
Krisnapatnam	19 Pakala	..	..	..	..
	20 Iskapalle	..	..	11,428	1,071 3 0
	21 Krisnapatnam East	..	..	..	..
	22 Krisnapatnam West	68	3 3 4	484	50 2 0
	23 Tada	..	..	..	..
TOTAL	68	3 3 4	11,910	1,121 5 0	
Cheyur	24 Covetong	378	35 12 10	1,430	128 9 4
	25 Cheyur	..	..	..	..
	26 Chonampet	..	..	..	..
	27 Markkanam	568	26 10 0	38,542	3,566 7 2
	TOTAL	1,264	62 8 10	40,022	3,695 0 6
Tranquebar	28 Cuddalere	..	..	..	..
	29 Manambadi	..	..	..	..
	30 Neldavacal	..	..	..	..
	31 Tranquebar	..	..	..	..
	32 Nogatpatam	..	..	..	..
TOTAL	..	..	..	..	
Adirampatnam	33 Vedaranniyam	..	..	..	..
	34 Adirampatnam	..	..	215,148	17,636 11 0
	35 Adirampatnam extension	..	..	..	..
	36 Thambikkottai	..	..	..	..
	TOTAL	..	..	215,148	17,636 11 0
Vattanam	37 Theethandathanam	..	..	..	..
	38 Vattanam	..	..	..	..
	39 Morokulam	..	..	..	..
	40 Mathuragunathapatnam	..	..	..	..
	TOTAL	..	..	..	..
Tuticorin	41 Veppalodai	..	..	..	..
	42 Aracadi	..	..	..	..
	43 Levinapuram	..	..	5,477	446 5
	44 Sevandakulam	..	..	1,754	153 9
	45 Karapad	..	..	4,29	387 13
	46 Urani	310	14 8 6	1,000	106 4
	47 Kayalpatnam	..	..	..	..
	48 Arumuganeri	..	..	..	..
	49 Keeranur	..	..	2,400	212 8
	50 Kulasekharapatnam	..	..	..	..
TOTAL	310	14 8 6	15,118	1,308 8	
GRAND TOTAL		1,462	80 4 8	225,970	23,067 3

DIX D.

319

of Madras and the wholesale prices realized for it by the licensees in 1927-28.

FROM 2 ANNAS TO 4 ANNAS 11 PISAS.		FROM 3 ANNAS TO 5 ANNAS 11 PISAS.		FROM 4 ANNAS TO 6 ANNAS 11 PISAS.		FROM 5 ANNAS TO 7 ANNAS 11 PISAS.	
I. Nos.	Amount.	I. Nos.	Amount.	I. Nos.	Amount.	I. Nos.	Amount.
7	8	9	10	11	12	13	14
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
582	83 6 0	21,298	4,111 10 0	135,208	24,558 12 0	20,686	6,445 10 0
116,842	20,878 15 4	17,082	3,421 2 0	101,878	27,045 0 1	8,058	2,718 2 0
100,800	15,842 6 0	39,800	14,771 7 4	59,730	15,745 8 6	41,200	12,254 2 8
218,174	35,804 7 6	166,900	26,870 8 4	405,948	1,00,451 12 0	74,184	23,689 12 8
113,023	17,168 14 2	218,108	42,456 16 6	18,016	4,692 11 8	17,006	5,617 0 8
931,610	34,978 12 2	308,458	73,845 5 7	62,548	16,975 10 0	20,462	6,477 2 0
91,048	14,118 12 0	90,050	17,907 18 0	2,030	607 0 0	2,438	780 8 0
..	..	..	..	480	107 0 0	10,532	2,291 4 0
..	..	..	..	9,868	2,542 0 0	19,470	6,157 10 0
438,494	66,261 7 5	6,70,952	1,38,872 8 1	92,102	23,625 5 6	69,892	22,223 8 8
458	67 0 0	..	..	46,210	12,200 0 0	24,620	12,310 4 0
..	..	..	..	97,048	25,470 0 0	68,788	14,302 12 8
10,024	1,353 0 0	47,208	10,211 12 0	129,052	31,513 0 0	1,484	463 12 0
58,920	6,577 6 0	144,216	31,220 4 0	23,482	6,670 0 0	..	..
68,100	7,887 8 0	102,216	41,432 0 0	287,790	75,063 1 0	90,902	28,566 12 6
10,420	1,093 12 0	51,336	9,277 10 0	67,882	14,605 8 6	11,818	3,602 2 0
2,236	418 2 0	20,962	6,168 11 0	77,534	19,393 6 0	44,206	18,649 5 0
43,530	7,197 2 6	117,010	23,038 4 10	..	..	..	..
80,438	12,003 12 6	87,130	7,039 10 0	180	34 0 0	..	..
138,034	21,315 1 0	235,568	45,004 8 10	145,052	36,327 14 6	56,024	17,542 5 0
189,180	16,487 7 0	231,724	43,440 5 0	51,108	12,777 0 0	..	..
182,572	22,016 7 0	24,162	4,580 0 0	890	220 0 0	..	..
171,476	24,010 1 8	38,038	7,161 10 0	5,000	1,228 8 0	..	..
168,566	24,889 1 6	80,888	5,830 2 0	508	158 5 0	..	..
1,270	183 6 0	89,234	16,761 0 0	57,410	14,852 8 0	18,784	5,868 12 0
638,060	91,595 6 0	414,042	77,712 28 0	114,995	28,768 0 0	18,764	6,863 12 0
82,886	12,021 4 0	415,150	82,200 11 2	7,000	1,860 15 0	60	18 12 0
15,142	2,602 8 8	72,738	14,300 11 0	..	..	..	..
2,240	513 0 0	181,798	20,087 11 0	146,362	36,810 4 0	..	..
199,258	27,164 12 6	0,670	1,947 11 0	854	225 14 0	..	..
306,550	42,303 8 6	629,824	1,25,985 12 2	154,218	38,745 1 0	60	18 12 0
..	..	074	218 3 0	2,546	648 7 6	14,288	4,494 6 0
..	..	..	..	..	..	121	40 10 0
494	66 14 0	338	63 0 0	5,090	1,497 8 0	28,680	15,208 4 0
..	..	28	5 4 0	10,270	4,817 8 0	16,778	5,243 2 0
..	..	100	18 12 0	86,086	21,679 5 0	7,988	2,496 4 0
484	66 14 0	1,488	380 1 0	118,894	28,637 12 6	87,600	27,480 10 0
144,064	18,356 11 0	4,086	802 10 0	5,206	1,817 0 0	..	..
23,704	4,045 8 0	25,974	4,947 2 0	500	148 4 0	60	18 12 0
63,866	9,637 14 0	58,092	9,128 0 0	5,276	1,344 0 0	1,922	603 12 0
..	..	92,454	19,450 1 0	..	..	..	..
241,634	32,948 11 0	170,806	34,328 16 0	11,204	2,807 4 0	1,962	622 5 0
118	18 0 0	5,120	1,115 2 0	59,208	19,504 12 0	..	..
20,162	3,180 6 0	48,372	10,587 2 0	..	..	..	..
..	..	25,838	5,515 12 0	3,206	858 4 0	47,244	14,184 8 0
..	..	..	..	..	..	4,806	1,473 9 0
20,278	3,168 7 0	79,150	17,166 1 0	42,412	10,664 1 0	45,870	15,658 1 0
..	..	3,880	822 12 0	8,820	2,205 0 0	..	..
72,900	9,511 12 2	15,400	2,914 12 0	..	..	..	..
28,904	4,319 0 6	137,172	27,884 6 0	96,522	24,130 8 0	..	..
80,550	7,343 12 0	331,166	65,749 9 8	284,770	71,562 14 0	700	218 12 0
85,400	6,211 8 6	129,950	26,185 6 0	169,008	42,022 12 0	..	..
..	..	108,424	42,296 10 0	45,806	11,470 4 0	1,252	485 0 0
64,350	9,781 12 0	97,475	16,776 12 0	133,164	34,002 0 0	250	290 10 0
43,240	6,483 10 0	54,314	10,578 7 0	217,644	58,278 8 0	2,140	669 12 0
36,058	5,465 8 2	41,778	8,303 0 0	66,196	16,924 0 0	740	231 4 0
..	..	17,262	3,506 5 6	3,800	1,450 0 0	..	..
83,162	46,000 3 10	1,028,353	2,06,782 8 0	1,028,634	2,60,186 12 6	6,062	1,664 6 0
2,892,020	3,40,919 3 3	3,584,299	7,11,923 8 8	2,414,480	6,15,217 0 0	460,250	1,16,600 7 10



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

Circle.	Factories.	FROM 6 ANNAS TO 8 ANNAS 11 PIRS.		FROM 7 ANNAS TO 7 ANNAS 11 PIRS.	
		I. Mds.	Amount.	I. Mds.	Amount.
		15	16	17	18
			Rs. A. P.		Rs. A. P.
Ganjam	1 Ganjam	12,764	4,786 8 0	..	..
	2 Gokurkudda	1,130	423 12 0	..	..
	3 Sumadi	3,040	1,140 0 0	12,330	5,394 6 0
	4 Pundi	4,850	1,970 5 0	..	..
	TOTAL	21,784	8,320 9 0	12,330	5,394 6 0
Naupada	5 Naupada	6,478	2,102 2 0	..	..
	6 Mulapeta	20,830	11,492 13 0	5,000	2,566 12 0
	7 Bhavonapadu	1,554	630 15 0	78	31 2 0
	8 Konda	52,098	19,530 12 0	16,342	7,140 10 0
	9 Binlipatam	25,442	9,540 12 0	..	..
TOTAL	114,512	43,273 6 0	21,020	9,752 8 0	
Penuguduru	10 Balacheruva	00,120	22,668 18 6	..	..
	11 Polavaram	..	..	1,456	637 0 0
	12 Jagannaikpur	..	..	941	413 0 0
	13 Penuguduru	3,096	1,161 0 0	..	..
	14 Guruzanapalli	..	..	..	..
TOTAL	63,216	23,849 13 6	2,400	1,050 0 0	
Chinnaganjam	15 Pandraka	..	..	..	..
	16 Manginapudi	36,610	13,869 5 0	2,036	905 2 0
	17 Chinnaganjam South	..	..	..	..
	18 Kanuparti	..	..	..	..
TOTAL	36,610	13,869 5 0	2,036	905 2 0	
Krishnapatnam	19 Pakala	..	..	..	..
	20 Iskapalle	..	..	..	..
	21 Krishnapatnam East	..	..	..	..
	22 Krishnapatnam West	..	..	..	..
	23 Tada	6,334	2,375 4 0	..	..
TOTAL	6,334	2,375 4 0	..	..	
Cheyur	24 Covelong	..	..	..	..
	25 Cheyur	..	..	..	..
	26 Chinampet	..	..	..	..
	27 Marakkanam	..	..	..	..
TOTAL	..	..	..	..	
Tranquebar	28 Cuddalore	42,328	16,760 5 6	1,550	693 12 0
	29 Manambadi	12,914	4,842 12 0	24,132	10,574 16 0
	30 Neidavasal	63,320	19,695 0 0	..	..
	31 Tranquebar	2,534	2,625 4 0	..	..
	32 Negapatam	2,735	1,020 0 0	..	..
TOTAL	128,830	45,440 5 6	25,682	11,268 11 0	
Adirampatnam	33 Vedrasanlyam	..	..	..	..
	34 Adirampatnam	..	..	..	..
	35 Adirampatnam Extension	1,730	648 12 0	..	..
	36 Thanbikkottai	..	..	..	..
TOTAL	1,730	648 12 0	..	..	
Vettanam	37 Theethandathanam	..	..	..	..
	38 Vettanam	..	..	..	..
	39 Morekolam	..	..	..	..
	40 Muthuragunathapatnam	450	168 12 0	..	..
TOTAL	450	168 12 0	..	..	
Tuticorin	41 Veppalodal	..	..	..	..
	42 Arasadi	..	..	..	..
	43 Levingepuram	..	..	..	..
	44 Sevandakulam	..	..	..	..
	45 Karapad	..	..	..	..
	46 Urani	..	..	..	..
	47 Kaysipatnam	..	..	..	..
	48 Aramuganeri	600	225 0 0	..	..
	49 Keeranur	..	..	..	..
	50 Kularekharapatnam	..	..	..	..
TOTAL	600	225 0 0	..	..	
GRAND TOTAL		364,056	1,38,160 9 0	64,368	28,370 11 0

DIX D—contd.

of Madras and the wholesale prices realized for it by the licensees in 1927-28.

FROM 8 ANNAS TO 8 ANNAS 11 PIRS.		FROM 9 ANNAS TO 6 ANNAS 11 PIRS.		TOTAL.		Average 1927-28.	Average 1926-27.	Serial No.
I. Mds.	Amount.	I. Mds.	Amount.	I. Mds.	Amount.			
19	20	21	22	23	24	25	26	27
	Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	
..	..	..	..	189,856	49,887 9 0	0 4 2	0 6 11	1
..	..	..	..	124,100	33,682 2 1	0 4 2	0 6 2	2
..	..	..	..	308,962	79,682 6 2	0 3 8	0 7 7	3
..	..	..	..	249,482	54,205 2 0	0 3 6	0 8 7	4
..	..	..	..	877,400	2,08,537 3 8	0 3 10	0 7 8	
..	..	..	..	366,255	72,314 11 11	0 3 2	0 8 4	5
..	..	..	..	727,668	1,45,058 7 9	0 3 3	0 8 7	6
..	..	..	..	187,176	33,634 10 0	0 2 11	0 8 10	7
9,472	4,736 0 0	..	..	86,874	34,821 2 0	0 6 8	0 12 10	8
100	50 0 0	..	..	64,388	18,000 6 0	0 5 4	0 11 1	9
9,572	4,786 0 0	..	..	1,427,356	3,04,700 5 8	0 3 5	0 8 0	
37,120	18,560 0 0	..	..	100,216	71,886 13 6	0 5 9	0 14 1	10
..	..	..	..	1,456	637 0 0	0 7 0	1 0 0	11
..	..	098	408 10 0	137,444	41,184 16 6	0 4 10	0 10 6	12
..	..	..	..	189,400	44,674 12 0	0 3 9	0 9 7	13
..	..	..	..	220,920	48,608 4 0	0 3 2	0 8 10	14
37,120	18,560 0 0	056	408 10 0	747,896	2,02,058 18 0	0 4 4	0 10 9	
..	..	..	..	141,186	22,910 3 0	0 3 8	0 7 0	15
2,202	1,151 0 0	..	..	106,640	55,804 0 0	0 4 6	0 5 9	16
..	..	..	..	161,984	30,331 7 4	0 3 0	0 4 9	17
..	..	..	..	117,840	19,107 15 6	0 2 7	0 4 3	18
2,202	1,131 0 0	..	..	517,610	1,37,259 9 10	0 3 7	0 5 5	
..	..	..	..	418,992	74,693 12 0	0 2 10	0 4 7	19
..	..	..	..	199,040	27,338 0 0	0 2 3	0 3 2	20
..	..	..	..	214,512	34,433 14 6	0 2 7	0 4 7	21
..	..	..	..	198,652	30,918 13 10	0 2 6	0 4 5	22
..	..	..	..	173,018	39,516 3 0	0 3 8	0 6 0	23
..	..	..	..	1,204,164	2,07,400 11 4	0 2 9	0 4 5	
..	..	..	..	507,272	96,274 2 4	0 3 0	0 3 4	24
..	..	..	..	87,880	16,012 3 6	0 3 1	0 3 7	25
..	..	..	..	281,308	64,670 8 6	0 3 8	0 3 10	26
..	..	..	..	248,918	32,931 6 8	0 2 1	0 2 6	27
..	..	..	..	1,125,488	2,10,198 5 0	0 3 0	0 3 4	
2,200	1,103 4 0	..	..	63,862	23,911 4 0	0 6 0	0 5 2	28
36,844	18,422 0 0	..	..	64,020	23,880 5 0	0 7 1	0 6 8	29
..	..	..	..	108,800	30,828 10 0	0 5 5	0 5 7	30
..	..	..	..	43,310	12,891 2 0	0 4 0	0 5 11	31
100	50 0 0	..	..	96,300	25,270 5 0	0 4 2	0 4 0	32
19,144	9,578 4 0	..	..	367,282	1,22,781 10 0	0 5 4	0 4 11	
..	..	..	..	368,566	38,113 0 0	0 1 6	0 1 6	33
..	..	..	..	86,358	10,077 4 0	0 2 8	0 2 8	34
..	..	..	..	126,906	21,352 8 0	0 2 10	0 2 11	35
..	..	..	..	92,454	19,450 1 0	0 3 4	0 3 0	36
..	..	..	..	642,374	89,001 13 0	0 2 3	0 2 3	
..	..	..	..	64,442	15,935 2 0	0 3 11	0 3 0	37
..	..	..	..	98,534	19,687 7 0	0 3 2	0 2 6	38
..	..	..	..	41,264	14,184 3 0	0 5 6	0 5 6	39
2,722	1,361 0 0	290	175 0 0	36,922	6,640 5 0	0 4 2	0 3 4	40
2,722	1,361 0 0	280	175 0 0	310,862	53,353 6 0	0 4 1	0 3 4	
..	..	..	..	12,200	2,838 12 0	0 3 9	..	41
..	..	..	..	93,670	12,877 0 0	0 2 2	0 1 7	42
..	..	..	..	264,412	56,437 13 6	0 3 6	0 2 8	43
..	..	..	..	671,510	1,45,262 14 8	0 3 5	0 2 11	44
..	..	..	..	333,726	78,540 2 0	0 3 6	0 2 9	45
..	..	..	..	246,784	54,230 14 0	0 3 6	0 3 10	46
..	..	..	..	297,941	32,371 11 0	0 3 5	0 2 8	47
..	..	..	..	317,990	73,234 1 6	0 3 6	0 2 8	48
..	..	..	..	147,174	31,077 1 2	0 3 5	0 2 5	49
..	..	..	..	23,062	4,956 5 6	0 3 5	0 3 10	50
..	..	..	..	2,408,439	517,348 11 10	0 3 5	0 2 9	
70,820	35,418 4 0	916	583 10 0	9,628,841	20,52,718 8 11	0 3 5	0 5 0	

## APPENDIX E.

Statement showing the maximum, minimum and average price of Government salt in the several factories and extensions and the amount realised in 1927-28.

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.
Oanjam . . . . .	1927-28	..	..	..	..	..	..
	1926-27	194	36 0 0	0 3 0	0 3 0	0 3 0	0 3 0
Gokurkudda . . . . .	1927-28	5,588	1,364 14 0	0 4 0	0 3 6	0 3 11	0 3 11
	1926-27	14,938	5,601 12 0	0 6 0	0 6 0	0 6 0	0 6 0
Sarasdi . . . . .	1927-28	5,236	1,311 4 0	0 5 0	0 4 0	0 4 0	0 4 0
	1926-27	12,750	5,671 6 0	0 7 0	0 4 0	0 6 11	0 6 11
Pundi . . . . .	1927-28	..	..	..	..	..	..
	1926-27	2,422	1,059 10 0	0 7 0	0 7 0	0 7 0	0 7 0
Mulapeta . . . . .	1927-28	8,712	1,409 8 0	0 3 6	0 2 0	0 2 7	0 2 7
	1926-27	9,800	3,675 0 0	0 6 0	0 6 0	0 6 0	0 6 0
Naupada . . . . .	1927-28	10,000	1,050 0 0	0 3 0	0 1 6	0 1 8	0 1 8
	1926-27	..	..	..	..	..	..
Calingapatam . . . . .	1927-28	177,502	64,096 8 0	0 12 0	0 4 0	0 5 9	0 5 9
	1926-27	182,332	1,25,382 10 0	1 3 9	0 6 0	0 11 0	0 11 0
Bascheruvu . . . . .	1927-28	18,746	5,760 4 0	0 8 0	0 4 0	0 4 13	0 4 13
	1926-27	20,000	10,000 0 0	0 3 0	0 8 0	0 8 0	0 8 0
Polavarani . . . . .	1927-28	83,114	27,580 12 7	0 7 0	0 4 0	0 7 0	0 7 0
	1926-27	79,966	52,504 6 0	1 4 6	0 4 0	0 10 6	0 10 6
Guruzanapalle . . . . .	1927-28	230	76 4 0	0 6 0	0 4 0	0 5 4	0 5 4
	1926-27	49,275	18,478 8 0	0 6 0	0 6 0	0 6 0	0 6 0
Chinnaganjam North . . . . .	1927-28	183,577	29,425 1 0	0 4 0	0 2 0	0 2 7	0 2 7
	1926-27	219,562	70,471 10 6	0 10 1	0 3 9	0 5 2	0 5 2
Chinnaganjam South . . . . .	1927-28	42,800	6,667 6 8	0 4 0	0 2 0	0 2 7	0 2 7
	1926-27	56,448	16,180 4 0	0 6 0	0 4 0	0 4 7	0 4 7
Kanuparti . . . . .	1927-28	2,250	46 14 0	0 4 0	0 4 0	0 4 0	0 4 0
	1926-27	5,650	1,335 8 8	0 6 2	0 3 11	0 4 3	0 4 3
Isakapalli . . . . .	1927-28	784	136 4 0	0 3 0	0 2 0	0 2 9	0 2 9
	1926-27	3,658	661 8 0	0 3 9	0 3 0	0 3 0	0 3 0
Madras Depot . . . . .	1927-28	(a)969,656	3,33,376 4 4	0 5 7	0 5 8	0 5 6	0 5 6
	1926-27	1,275,945	1,40,142 4 8	0 5 7	0 5 6	0 5 6	0 5 6
Karambalam . . . . .	1927-28	..	..	..	..	..	..
	1926-27	270	55 8 0	0 4 0	0 3 0	0 3 4	0 3 4
Vedarauniyam . . . . .	1927-28	85,888	2,743 2 0	0 3 6	0 1 0	0 1 3	0 1 3
	1926-27	39	3 12 0	0 2 0	0 2 0	0 2 0	0 2 0
Aditampatnam . . . . .	1927-28	41,542	6,616 14 0	0 6 0	0 2 6	0 3 8	0 3 8
	1926-27	27,152	5,203 10 0	0 4 0	0 3 0	0 3 1	0 3 1
Kattumavadi . . . . .	1927-28	69,280	10,567 12 0	0 5 0	0 4 6	0 4 6	0 4 6
	1926-27	60,132	20,383 12 0	0 5 0	0 4 6	0 4 11	0 4 11
Manakkudi . . . . .	1927-28	25,576	8,037 0 0	0 4 6	0 4 6	0 4 6	0 4 6
	1926-27	20,400	8,147 11 0	0 5 0	0 4 6	0 4 11	0 4 11
Muthuragunathapatnam . . . . .	1927-28	16	4 0 0	0 4 0	0 4 0	0 4 0	0 4 0
	1926-27	478	119 0 0	0 4 0	0 4 0	0 4 0	0 4 0
Levingeparam . . . . .	1927-28	(b)158	24 6 0	0 2 6	0 2 6	0 2 6	0 2 6
	1926-27	3,688	560 10 0	0 2 6	0 2 6	0 2 6	0 2 6
Sevendakulam . . . . .	1927-28	(c)4,140	624 5 0	0 2 6	0 2 0	0 2 5	0 2 5
	1926-27	..	..	..	..	..	..
Karapad . . . . .	1927-28	(d)10,692	1,432 13 0	0 2 6	0 2 0	0 2 2	0 2 2
	1926-27	2,650	354 11 0	0 2 6	0 2 0	0 2 2	0 2 2
Urani . . . . .	1927-28	(d)22,278	2,882 4 0	0 2 6	0 2 0	0 2 1	0 2 1
	1926-27	..	..	..	..	..	..
Keeranur . . . . .	1927-28	23,620	2,987 2 4	0 2 0	0 1 1	0 2 0	0 2 0
	1926-27	3,216	400 8 0	0 2 0	0 1 0	0 2 0	0 2 0
Total . . . . .	1927-28	1,723,961	5,20,508 15 9	..	..	0 4 10 0	0 4 10 0
	1926-27	2,062,127	7,68,360 13 6	..	..	0 6 1 2	0 6 1 2

(a) Includes 23,120 maunds issued for industrial purposes.

(b) Includes 36 maunds issued for industrial purposes.

(c) Represents 114 maunds issued for industrial purposes and 4,022 maunds to Travancore Durbar.

(d) Issues to Travancore Durbar.

APPENDIX F.

Statement showing the average annual price of salt in seers of 80 tolas per rupees at the headquarter stations of the several districts during the 3 years ending with 1927-28.

Districts.	1925-26.	1926-27.	1927-28.
1. Ganjam . . . . .	15-86	13-00	16-29
2. Vizagapatam . . . . .	9-78	10-64	13-98
3. Godavari East . . . . .	16-30	16-68	16-20
4. Kistna . . . . .	13-86	13-47	16-24
5. Guntur . . . . .	16-34	16-02	16-02
6. Kurnool . . . . .	12-82	14-50	13-61
7. Bellary . . . . .	12-49	13-71	13-98
8. Anantapur . . . . .	13-32	12-60	13-91
9. Cuddapah . . . . .	14-78	14-92	16-81
10. Nellore . . . . .	13-98	13-98	13-80
11. Madras . . . . .	19-96	20-19	20-53
12. Chingleput . . . . .	20-25	21-79	21-81
13. South Arcot . . . . .	16-14	16-09	16-34
14. Chittoor . . . . .	16-43	16-29	16-74
15. North Arcot . . . . .	16-35	13-23	16-04
16. Salem . . . . .	14-84	14-97	14-91
17. Coimbatore . . . . .	16-42	16-42	16-45
18. Trichinopoly . . . . .	16-20	16-20	16-20
19. Tanjore . . . . .	16-23	19-20	19-20
20. Madura . . . . .	15-48	16-45	19-35
21. Tinnevely . . . . .	20-76	21-60	21-06
22. The Nilgiris . . . . .	10-22	11-10	11-28
23. Malabar . . . . .	14-79	13-72	14-89
24. South Kanara . . . . .	17-28	14-03	17-21

## 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
	I. Mds.	I. Mos.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
Ganjam . . . . .	69,310	..	..	..	..	..	..	..
Vizagapatam . . . . .	431,659	801	6	..	..	..	2	..
Godavari . . . . .	..	..	16,476	16	4,000	29,962	2	..
Kistna . . . . .	..	..	6,680	23,848	47,812	123,657	21	..
Guntur . . . . .	..	..	..	83,287	172,014	3,795	209	..
Nellore . . . . .	..	2	..	7,910	472	27,750	252	..
Cuddapah . . . . .	..	..	..	..	..	189,990	3,739	..
Kurnool . . . . .	..	..	..	2,232	3,118	106,358	2	..
Bellary and Anantapur.	..	..	..	..	102	73,062	12,769	..
Chingleput and Madras.	..	..	..	..	1	230	46,809	..
North Arcot and Chittoor.	..	..	..	..	150	53,119	656,787	18,662
South Arcot . . . . .	..	..	..	..	..	..	266,958	35,878
Salem . . . . .	..	..	..	..	..	..	90,066	..
Coimbatore including The Nilgiris.	..	..	..	..	..	..	303	..
Tanjore . . . . .	..	..	..	..	..	..	..	820
Trichinopoly . . . . .	..	..	..	..	..	..	35	..
Madura and Ramanad	..	..	..	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..	..	2,064	..
South Kanara . . . . .	..	..	..	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..	..	..	..
Central Provinces . . . . .	128,880	1,004	..	..	..	..	..	..
Orissa and Chota Nagpur.	621,304	..	..	..	..	..	..	..
Nizam's Dominions . . . . .	..	..	..	5,947	60,167	104,803	408	..
Mysore Province . . . . .	..	141	..	..	..	..	116,058	..
Bombay Presidency . . . . .	..	..	..	314	..	136	506	..
Bengal . . . . .	10,890	7	..	..	..	..	..	..
<b>TOTAL</b> . . . . .	<b>1,571,082</b>	<b>2,945</b>	<b>22,162</b>	<b>131,573</b>	<b>277,836</b>	<b>703,758</b>	<b>1,207,511</b>	<b>55,050</b>

## G—PART I.

*Madras Presidency during the year 1927-28.*

sent from.

Tanjore.	Madura and Tamnad.	Puducherry.	Malabar.	South Kanara.	Goa Territory.	Bombay Presidency.	Cuddapah.	Kurnool.	Bolarly.
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.
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	4
..	..	..	..	..	..	..	16	..	..
..	..	..	..	..	..	58,890	..	222	30
..	..	..	..	..	510	254,940	61	..	1,201
..	..	..	..	..	..	28	..	..	10
..	..	10,007	..	..	..	3,904	4	..	..
2,329	..	25,619	..	..	..	..	..	..	..
67,667	..	250,001	310	..	..	35,084	..	..	..
255,377	..	163,110	105,124	..	..	..	..	..	..
180,030	..	134,081	..	..	..	..	..	..	..
58,398	..	424,208	..	..	..	..	..	..	..
165	2,070	1,023,371	..	..	..	..	..	..	..
..	..	200,034	..	..	..	..	..	..	..
42,931	..	50,800	145,887	1,313	..	..	..	..	..
7,693	..	13,384	2,940	25,555	..	..	..	..	..
..	..	368,638	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	790,363	..	..	303
..	..	..	..	..	55,132	594,541	..	..	330
..	..	..	..	..	..	..	..	..	420
..	..	..	..	..	..	..	..	..	..
615,510	2,970	2,674,987	254,263	20,868	55,851	1,728,507	71	222	2,406

## APPENDIX

Abstract statement showing the salt traffic on railways in the

Districts consigned to— <i>contd.</i>	Districts							
	Anantapur.	North Arcot and Chittoor.	Salern.	Colmbatore and the Nilgiris.	Trichinopoly.	Travancore.	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 . . .	..	..	..	..	..	..	..	..
Visagapatam . .	..	..	..	..	..	..	..	..
Godavari . . .	..	..	..	..	..	..	..	..
Kistna . . .	..	..	..	..	..	..	..	..
Guntur . . .	..	..	..	..	..	..	..	..
Nellore . . .	..	57	..	..	..	..	..	..
Cuddapah . . .	..	3	..	..	..	..	..	..
Kurnool . . .	303	..	..	..	..	..	..	..
Bellary and Anantapur.	1,676	355	..	..	..	..	5	..
Chingleput and Madras.	..	81	..	..	..	..	..	..
North Arcot and Chittoor.	..	408	..	..	..	..	8	..
South Arcot . . .	..	..	..	..	..	..	..	..
Salern . . .	..	..	273	..	..	..	..	..
Colmbatore including The Nilgiris.	..	..	..	350	..	..	..	..
Tanjore . . .	..	..	..	..	..	..	..	..
Trichinopoly . .	..	..	..	..	..	..	..	..
Madura and Ramnad	..	..	..	..	..	..	..	..
Tinnevely . . .	..	..	..	..	..	..	..	..
Malabar . . .	..	..	..	..	..	17,777	..	..
South Kanara . .	..	..	..	..	..	..	..	..
Travancore . . .	..	..	..	..	..	41,704	..	..
Central Provinces .	..	..	..	..	..	..	..	..
Orissa and Chota Nagpur.	..	..	..	..	..	..	..	..
Nizam's Dominions	..	..	..	..	..	..	..	..
Mysore Province .	..	343	..	..	..	..	6,314	..
Bombay Presidency	..	12	..	..	..	..	..	..
Bengal. . . . .	..	..	..	..	..	..	..	..
TOTAL . . . . .	1,908	1,250	273	850	..	50,541	6,327	..

## G—PART I—contd.

## Madras Presidency during the year 1927-28—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 1926-27).
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.		
28	29	30	31	32	33	34	35
I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	I. MDS.	L. MDS.	L. MDS.
..	..	12	60,352	..	..	60,352	60,198
..	..	7	432,475	..	..	432,475	472,018
..	..	..	50,450	..	..	50,450	63,822
..	..	..	208,912	..	..	208,912	284,808
..	..	..	264,305	..	..	264,305	232,045
..	..	..	36,447	..	..	36,447	51,066
..	..	..	184,754	55	16	184,683	180,126
..	..	..	176,275	..	222	176,053	178,232
..	..	..	344,594	1,597	2,777	340,220	347,217
..	..	..	47,167	..	..	47,167	64,135
..	..	..	745,239	851	498	742,980	680,230
..	..	..	330,777	..	..	330,777	475,844
..	..	..	453,381	..	273	453,068	428,136
..	..	..	522,565	..	350	522,915	537,143
..	..	..	315,331	..	..	315,331	296,690
..	..	..	482,698	..	..	482,698	460,999
..	..	..	1,028,503	..	..	1,028,503	864,402
..	..	..	200,634	..	..	200,634	239,677
..	..	..	267,372	..	..	267,372	185,039
..	..	..	49,575	..	..	49,575	35,675
..	..	..	410,356	17,777	41,764	350,856	398,114
..	..	..	130,883	..	..	130,883	140,957
..	..	..	921,394	..	..	921,394	912,381
..	..	..	952,081	..	..	952,081	190,183
..	..	..	772,748	18	6,314	767,441	802,030
..	..	..	1,888	..	..	1,888	1,117
..	..	..	19,807	19	..	19,788	23,197
..	..	19	9,419,204	20,312	52,124	9,346,768	8,660,622

\* Includes Bombay and Goa salt.



## APPENDIX

Corrected distribu-

Districts to or for which salt was sent or declared.	Districts in or from which				
	Ganjam.	Vinga patap.	Godavari.	Kistna.	Guntur.
	1	2	3	4	5
	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Ganjam . . . . .	579,333	..	..	..	..
Vizagapatam . . . . .	489,012	418,166	8	..	..
Godavari . . . . .	..	5,492	529,760	68,672	4,000
Kistna . . . . .	..	..	17,688	162,810	47,812
Guntur . . . . .	..	..	..	88,568	402,615
Nellore . . . . .	..	2	..	7,910	472
Chingleput and Madras . . . . .	..	..	..	..	1
South Arcot . . . . .	..	..	..	..	..
Tanjore . . . . .	..	..	..	..	..
Madura and Ramanad . . . . .	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..
South Kanara . . . . .	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..
Bellary and Ananapur . . . . .	..	..	..	..	102
Cuddapah . . . . .	..	..	..	..	..
Kurnool . . . . .	..	..	..	2,262	3,118
North Arcot and Chittoor . . . . .	..	..	..	..	150
Salem . . . . .	..	..	..	..	..
Colihatore including The Nilgiris . . . . .	..	..	..	..	..
Trichinopoly and Pudukkottal . . . . .	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..
Central Pr vines . . . . .	128,689	1,094	..	..	..
Chissa . . . . .	1,161,498	..	..	..	..
Sizam's Domljons . . . . .	..	..	..	7,264	50,167
Mysore and Coorg . . . . .	..	141	..	..	..
Bomboy . . . . .	..	..	..	814	..
Bengal . . . . .	10,800	7	..	..	..
TOTAL . . . . .	2,366,632	425,792	547,454	337,506	508,437

G—PART II.

tion statement.

and was sold or acut.

Nellore.	Chingleput and Madras.	South Arcot.	Tanjore.	Madurai and Ramnad.	Tinnevely.	Bombay and Goa, etc.	Mysore State.
7	8	9	10	11	12	13	14
L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
29,982	..	..	..	..	..	..	..
128,557	21	..	..	..	..	..	..
3,795	209	..	..	..	..	..	..
466,340	252	..	..	..	..	..	..
36,850	587,419	..	..	..	..	2,691	..
..	340,799	317,169	5,209	..	26,512	..	..
..	..	329	593,419	4,864	134,081	..	..
..	..	..	169	236,938	1,030,291	..	..
..	..	..	..	..	216,538	14	..
..	..	..	..	..	12,384	276,799	..
..	..	..	..	..	56,800	799,138	..
73,052	12,798	..	..	..	..	256,459	5
180,998	3,739	..	..	..	..	..	..
105,358	9	..	..	..	..	58,890	..
55,119	685,089	18,889	..	..	10,007	2,694	8
..	99,069	..	67,687	..	250,091	96,244	..
..	309	..	255,377	..	169,110	105,125	..
..	39	409	116,149	922	424,255	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
101,803	409	..	..	..	..	790,863	..
..	92,387	..	..	..	..	649,673	..
180	509	..	..	..	..	..	..
..	..	..	..	..	..	..	..
1,204,968	1,823,056	368,800	1,037,932	239,454	2,432,170	2,979,290	13

## APPENDIX

Corrected distribu-

Districts to or for which salt was sent or declared—contd.	Districts to or from which salt					
	Bellary and Anantapur.	Cuddapah.	Kurnool.	North Arcot and Chittoor.	Salem.	Colombatore, and The Nilgiris.
	15	16	17	18	19	20
	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.	L. MDS.
Ganjam . . . . .	..	..	..	..	..	..
Vizagapatam . . . . .	..	..	..	..	..	..
Godavari . . . . .	..	..	..	..	..	..
Kistna . . . . .	..	..	..	..	..	..
Guntur . . . . .	..	..	..	..	..	..
Nellore . . . . .	4	..	..	57	..	..
Chingleput and Madras . . . . .	18	..	..	81	..	..
South Arcot . . . . .	..	..	..	..	..	..
Tanjore . . . . .	..	..	..	..	..	..
Madurai and Ramnad . . . . .	..	..	..	..	..	..
Tinnevely . . . . .	..	..	..	..	..	..
South Kanara . . . . .	..	..	..	..	..	..
Malabar . . . . .	..	..	..	..	..	..
Bellary and Anantapur . . . . .	2,777	61	..	385	..	..
Cuddapah . . . . .	..	16	..	8	..	..
Kurnool . . . . .	423	..	222	..	..	..
North Arcot and Chittoor . . . . .	..	4	..	408	..	..
Salem . . . . .	..	..	..	..	273	..
Colombatore including The Nilgiris.	..	..	..	..	..	360
Trichinopoly and Pudukkottai . . . . .	..	..	..	..	..	..
Travancore . . . . .	..	..	..	..	..	..
Central Provinces . . . . .	..	..	..	..	..	..
Orissa . . . . .	..	..	..	..	..	..
Nizam's Dominions . . . . .	893	..	..	..	..	..
Mysore and Coorg . . . . .	329	..	..	343	..	..
Bombay . . . . .	420	..	..	12	..	..
Bengal . . . . .	..	..	..	..	..	..
<b>TOTAL</b> . . . . .	<b>4,874</b>	<b>71</b>	<b>222</b>	<b>1,269</b>	<b>273</b>	<b>35</b>

## G—PART II—contd.

## tion statement—contd.

was sold or sent—contd.					1926-27	
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
L. MDS.	L. MDS.	L. MDS.	L. MDS.	lbs.	L. MDS.	lbs.
..	579,333	..	579,333	20-75	588,060	20-35
..	907,176	..	907,176	24-37	920,069	24-71
..	637,688	..	637,688	31-36	491,112	24-14
..	356,894	..	356,894	13-77	428,184	19-52
..	495,187	..	495,187	22-52	507,785	23-09
..	495,037	..	495,037	29-40	470,165	27-02
..	628,087	..	628,087	25-69	585,066	23-02
..	718,766	..	718,766	25-49	607,494	24-74
..	731,903	..	731,903	25-89	703,602	24-33
..	1,265,491	..	1,265,491	27-03	1,204,399	26-53
..	319,552	..	319,552	13-83	323,566	14-00
..	290,183	..	290,183	19-14	330,846	25-12
..	858,938	..	858,938	23-73	927,183	24-02
..	344,594	4,374	340,220	15-79	335,231	15-45
..	184,754	71	184,683			
..	170,276	222	170,053	169,937		
..	773,541	1,259	772,282	19-12	746,808	18-53
..	463,961	273	463,688	17-05	441,483	17-20
..	523,266	350	522,916	16-65	560,335	19-05
..	541,240	..	541,240	19-12	523,794	18-50
..	..	..	..	..	..	..
..	150,883	..	150,883	..	85,668	..
..	1,161,498	..	1,161,498	..	966,550	..
..	953,398	..	*953,398	..	*912,246	..
..	742,683	13	742,670	..	754,147	..
..	1,388	..	1,388	..	909	..
..	19,807	..	19,807	..	15,185	..
..	14,378,322	6,562	14,271,760	..	13,876,247	..

\* Includes Bombay and Goa salt.

## APPENDIX H.

Receipts on account of salt revenue under all heads for 1927-28.

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 . . .	13,83,756	1,32,127	269	2,061	..	34,46,633	1,38,074	51,14,940
Central . . .	16,62,937	3,33,513	9,242	1,775	2,114	42,92,810	62,059	63,64,450
Southern . . .	4,44,390	47,389	1,522	2,141	96	24,27,196	51,008	29,64,310
Total 1927-28	24,90,113	5,20,509	11,023	5,977	2,210	1,01,66,618	2,51,229	1,41,63,709
Deduct—Refunds	..	..	..	..	..	..	..	9,359
Net receipts	..	..	..	..	..	..	..	1,44,54,350
Total, 1926-27	24,97,218	7,90,315	15,432	6,350	1,256	96,92,818	3,03,030	1,43,11,018
Deduct—Refunds	..	..	..	..	..	..	..	10,606
Net receipts	..	..	..	..	..	..	..	1,43,01,311

## ENCLOSURE I TO APPENDIX H.

Statement showing particulars of cash and credit collections during the year 1927-28.

Particulars.	GOVERNMENT SALT.			EXCISE SALT.	
	Quantity.	Duty.	Cost price.	Quantity.	Duty.
	1	2	3	4	5
	L MDS.	Rs.	Rs.	L MDS.	Rs.
Total sales of salt . . . . .	1,568,029	27,79,536	5,20,509	9,622,841	1,20,36,051
Deduct—Value of salt issued during the year on credit for payment of duty.	1,608,791	20,08,489	..	8,985,729	1,12,32,167
Balance, Cash sales . . . . .	58,818	71,047	5,20,509	648,115	8,03,884
Add—Realizations on account of salt issued on credit for payment of duty both before and during the year.	2,740,052	34,25,036	..	7,490,203	93,62,764
Total collections . . . . .	2,798,890	34,96,112	5,20,509	8,138,918	1,01,56,648

## ENCLOSURE 2 TO APPENDIX H.

Statement showing the quantity and value of salt issued on credit in each Circle during the year 1927-28.

Circle.	Government or Excise.	Quant ty.	Amount.
		3	4
1	2	L. Wds.	Rs.
Ganjam . . . . .	Government . . . . .	2,000	2,500
	Excise . . . . .	788,864	9,86,783
Naupada . . . . .	Government . . . . .	100,000	2,37,508
	Excise . . . . .	1,306,200	17,07,753
Ponguduru . . . . .	Government . . . . .	69,600	87,000
	Excise . . . . .	670,684	8,38,358
Chilnaganjam . . . . .	Government . . . . .	881,804	2,79,766
	Excise . . . . .	580,036	7,25,046
Krishnapatnam . . . . .	Government . . . . .	166	277
	Excise . . . . .	1,147,654	14,34,567
Madras Depot . . . . .	Government . . . . .	631,315	11,64,144
	Excise . . . . .	..	..
Choyur . . . . .	Government . . . . .	..	..
	Excise . . . . .	1,037,470	13,60,337
Tranquebar . . . . .	Government . . . . .	..	..
	Excise . . . . .	326,472	4,10,590
Adirampatnam . . . . .	Government . . . . .	138,858	1,78,578
	Excise . . . . .	618,062	7,72,577
Vattanam . . . . .	Government . . . . .	27,682	34,602
	Excise . . . . .	..	..
Tuticoria . . . . .	Government . . . . .	23,364	29,305
	Excise . . . . .	2,106,278	29,97,847
TOTAL	Government . . . . .	1,606,761	20,03,489
	Excise . . . . .	8,965,726	1,12,32,157
GRAND TOTAL		10,492,517	1,32,40,646

## 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
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27	1,43,11,916	17,35,881	4,25,436	56,446	65	1,63,22,744
1927-28	1,44,63,709	14,79,178	4,42,103	649	..	1,63,85,644

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 deduct. na.	Net results.
	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1926-27	..	12,27,169	1,23,389	1,71,248	1,07,085	1,186	16,35,027	1,43,94,717
1927-28	..	14,94,131	1,16,512	2,08,794	1,03,604	1,735	16,40,776	1,44,35,868

## APPENDIX I.

Statement of expenditure incurred in the Salt Department during the years  
1926-27 and 1927-28.

Items.	1926-27	1927-28
	Rs.	Ra.
<i>Establishments.</i>		
Permanent . . . . .	8,06,799	8,25,004
Temporary . . . . .	1,00,432	77,402
<i>Allowances.</i>		
Travelling allowance . . . . .	52,567	53,355
House-rent and other allowances . . . . .	8,185	14,216
Rewards . . . . .	349	778
<i>Supplies, Services and Contingencies.</i>		
Purchase, repair and carriage of tents . . . . .	37	56
Service Postage and Telegram charges . . . . .	9,660	9,385
Tour charges, office expenses and miscellaneous . . . . .	66,187	70,204
<i>Salt Purchase and Freight.</i>		
Purchase of salt (manufacturer's share), including cost of gathering spontaneous salt.	4,87,687	3,14,795
Conveyance and storage of salt . . . . .	1,88,776	1,57,810
Miscellaneous . . . . .	9,686	4,250
<i>Works.</i>		
Buildings . . . . .	1,82,000	1,36,571
Roads . . . . .	1,05,141	1,69,998
Petty construction and repairs . . . . .	46,190	32,713
Total . . . . .	20,40,555	18,60,307



## APPENDIX J.

*Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1927-28.*

## J (1)

*Statement showing the cost of salt per maund in the Government factory, Calingapatam, during 1927-28.*

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured . . . . .	2,63,392	..
(b) Gain by weighment . . . . .	4	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c) . . . . .	2,63,396	..
2. Deduct wastage . . . . .	5,624	..
3. Net quantity (i.e.) Item 1 minus Item 2 . . . . .	2,57,772	..
4. Land Assessment . . . . .	..	258 5 4
5. Land and Village Cess . . . . .	..	16 2 4
6. Payment to manufacturers . . . . .	..	43,898 10 8
7. Works for salt manufacture and storage—		
Interest . . . . .	..	1,652 5 11
Repairs . . . . .	..	719 10 8
8. Roads and Railway Sidings—Interest . . . . .	..	138 12 0
9. Establishment charges . . . . .	..	3,254 2 4
10. Pensionary charges . . . . .	..	1,362 4 4
11. Conveying and storing salt . . . . .	..	6,276 4 4
12. Net miscellaneous expenditure on other heads including salt weighing machines . . . . .	..	73 12 0
13. Total (i.e.) of Items 4 to 12 . . . . .	..	57,644 5 11
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store . . . . .	..	0 3 6-9

## APPENDIX J—contd.

## J (2)

*Trading account of the Calingapatam factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . . .	8,572	2,317 0 10	..	..
2. Manufacturing expenses . . . . .	263,302	48,668 10 8	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	718 10 8	..	..
4. Transport and storage . . . . .	..	6,276 4 4	..	..
5. Miscellaneous direct expenses . . . . .	..	78 12 0	..	..
6. Value of closing stock . . . . .	..	..	88,306	19,730 13 11
7. Sales . . . . .	..	..	178,198	61,270 8 0
8. Gross profit . . . . .	..	30,721 15 5	..	..
Total . . . . .	..	84,001 5 11	..	84,001 5 11

## J (3)

*Profit and Loss Statement of the Calingapatam factory for the year 1927-28.*

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%).	..	1,652 5 11	..	..
4. Interest on Railway Sidings and Roads at 5½%.	..	138 12 0	..	..
5. Establishment charges . . . . .	..	8,254 2 4	..	..
6. Penonary charges . . . . .	..	1,862 4 4	..	..
7. Interest on stocks at the beginning of the year.	..	..	..	..
8. Gross profit . . . . .	..	..	..	30,721 15 5
9. Net profit . . . . .	..	24,039 15 2	..	..
Total . . . . .	..	30,721 15 5	..	30,721 15 5

APPENDIX J—*contd.*

*Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1927-28—contd.*

## J (1)

*Statement showing the cost of salt per maund in the Government factory, Polavaram, during 1927-28.*

Items.	Quantity.		Value.	
	Mds.		Rs.	A. P.
1. (a) Quantity of salt manufactured . . . . .	60,568		..	
(b) Gata by weighment . . . . .	..		..	
(c) Miscellaneous . . . . .	..		..	
Total of (a), (b) and (c) . . . . .	60,568		..	
2. Deduct wastage . . . . .	3,142		..	
3. Net quantity (i.e.) Item 1 minus Item 2 . . . . .	57,426		..	
4. Land Assessment . . . . .	..		245	14 0
5. Land and Village Cess . . . . .	..		19	3 5
6. Payment to manufacturers . . . . .	..		10,094	10 8
7. Works for salt manufacture and storage—				
Interest . . . . .	..		546	14 5
Repairs . . . . .	..		1,329	11 4
8. Roads and Railway Sidings—Interest . . . . .	..		311	12 8
9. Establishment charges . . . . .	..		2,582	12 3
10. Pensionary charges . . . . .	..		1,082	2 11
11. Conveying and storing salt . . . . .	..		911	6 0
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..		219	5 0
13. Total (i.e.) of Items 4 to 12 . . . . .	..		17,340	12 8
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..		0	4 10

## APPENDIX J—contd.

## J (2)

*Trading account of the Polavaram factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . . .	23,242	6,916 4 7	..	..
2. Manufacturing expenses . . . . .	50,568	10,094 10 8	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	1,326 11 4	..	..
4. Transport and storage . . . . .	..	911 6 0	..	..
5. Miscellaneous direct expenses . . . . .	..	219 5 0	..	..
6. Value of closing stock . . . . .	..	..	16,914	5,079 3 8
7. Sales . . . . .	..	..	68,654	27,667 4 7
8. Gross profit . . . . .	..	14,378 2 8	..	..
Total . . . . .	..	32,946 8 8	..	32,946 8 8

## J (3)

*Profit and Loss Statement of the Polavaram factory for the year 1927-28.*

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 6½%).	..	546 14 5	..	..
4. Interest on Railway Sidings and Roads at 5½%.	..	311 12 8	..	..
5. Establishment charges . . . . .	..	2,562 12 8	..	..
6. Pensionary charges . . . . .	..	1,082 2 11	..	..
7. Interest on stocks at the beginning of the year.	..	330 14 4	..	..
8. Gross profit . . . . .	..	..	..	14,378 2 8
9. Net profit . . . . .	..	9,258 8 8	..	..
Total . . . . .	..	14,378 2 8	..	14,378 2 8

## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1927-28—contd.

J (1)

Statement showing the cost of salt per maund in the Government factory, Guruzanapalle, during 1927-28.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured . . . . .		
(b) Gain by weighing . . . . .		
(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 1927.

## APPENDIX J—contd.

## J (2)

*Trading account of the Guruzanapalli factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . .	6,008	1,470 11 4	..	..
2. Manufacturing expenses . . .	..	..	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	..	..	..
4. Transport and storage . . .	..	..	..	..
5. Miscellaneous direct expenses . . .	..	..	..	..
6. Value of closing stock . . .	..	..	8,412	538 2 0
7. Sales . . . . .	..	..	2,306	538 15 0
8. Gross loss . . . . .	..	..	..	408 10 4
Total . . . . .	..	1,470 11 4	..	1,470 11 4

## J (3)

*Profit and Loss Statement of the Guruzanapalli factory for the year 1927-28.*

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 loss . . . . .	..	408 10 4	..	..
9. Net loss . . . . .	..	..	..	408 10 4
Total . . . . .	..	408 10 4	..	408 10 4

## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1927-28—contd.

## J (1)

Statement showing the cost of salt per maund in the Government factory, Chinnaganjam, North, during 1927-28.

Items.	Quantity.	Value.
	Mds.	Rs. a. p.
1. (a) Quantity of salt manufactured . . . . .	223,474	..
(b) Gain by weightment . . . . .	38	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c) . . . . .	223,522	..
2. Deduct wastage . . . . .	18,077	..
3. Net quantity (i.e.) Item 1 minus Item 2 . . . . .	205,445	..
4. Land Assessment . . . . .	..	176 9 10
5. Land and Village Cess . . . . .	..	18 6 4
6. Payment to manufacturers . . . . .	..	32,591 6 8
7. Works for salt manufacture and storage—		
Interest . . . . .	..	570 2 3
Repairs . . . . .	..	700 8 8
8. Roads and Railway Sidings—Interest . . . . .	..	386 15 3
9. Establishment charges . . . . .	..	3,006 14 9
10. Pensionary charges . . . . .	..	1,247 7 2
11. Conveying and storing salt . . . . .	..	2,228 10 0
12. Net miscellaneous expenditure on other heads including salt weighing machines . . . . .	..	809 6 8
13. Total (i.e.) of Items 4 to 12 . . . . .	..	41,376 7 7
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store . . . . .	..	0 3 2.75

## APPENDIX J—contd.

J (2)

*Trading account of the Chinnaganjam North factory for the year 1927-28.*

Items,	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock	303,190	43,495 5 9	..	..
2. Manufacturing expenses	223,484	32,591 6 8	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	790 8 8	..	..
4. Transport and Storage	..	2,228 10 0	..	..
5. Miscellaneous direct expenses	..	259 6 8	..	..
6. Value of closing stock	..	..	223,503	40,233 10 5
7. Sales	..	..	363,973	26,513 10 6
8. Gross loss	..	..	..	9,718 0 7
Total	..	79,465 5 9	..	79,465 5 9

J (3).

*Profit and Loss Statement of the Chinnaganjam North factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Amusement	..	178 9 10	..	..
2. Land and Village Cess	..	13 6 4	..	..
3. Interest on factory works (Capital cost at 5½%)	..	570 2 3	..	..
4. Interest on Railway Buildings and Roads at 5½%	..	386 15 3	..	..
5. Re-establishment charges	..	3,000 14 9	..	..
6. Provisionary charges	..	1,247 7 2	..	..
7. Interest on stocks at the beginning of the year.	..	4 5 4	..	..
8. Gross loss	..	9,718 0 7	..	..
9. Net loss	..	..	..	15,126 13 6
Total	..	15,126 13 6	..	15,126 13 6



## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions 1927-28—contd.

## J (1).

Statement showing the cost of salt per maund in the Government factory Chinnaganjam South during 1927-28.

Items;	Quantity.		Value.
	Mds.		Rs. A. P.
1. (a) Quantity of salt manufactured . . . . .	94,424		--
(b) Gain by weighing . . . . .	--		--
(c) Miscellaneous . . . . .	--		--
Total of (a), (b) and (c) . . . . .	94,424		--
2. Deduct wastage . . . . .	3,060		--
3. Net quantity (i.e.) Item 1 minus Item 2 . . . . .	91,374		--
4. Land Assessment . . . . .	--		76 13 11
5. Land and Village Cess . . . . .	--		8 0 11
6. Payment to manufacturers . . . . .	--		13,770 2 8
7. Works for salt manufacture and storage—			
Interest . . . . .	--		228 6 10
Repairs . . . . .	--		385 1 8
8. Roads and Railway Sidings—Interest . . . . .	--		155 0 7
9. Establishment charges . . . . .	--		827 8 8
10. Pensionary charges . . . . .	--		354 0 0
11. Conveying and storing salt . . . . .	--		1,360 8 8
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	--		149 2 5
13. Total (i.e.) of Items 4 to 12 . . . . .	--		17,264 9 6
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	--		0 3 0-28

## APPENDIX J—contd.

J (2).

*Trading account of the Chinnaganjam South factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . . .	103,700	20,740 8 4	..	..
2. Manufacturing expenses . . . . .	94,424	13,770 2 8	..	..
3. Repairs to Buildings, Bonds and Channels, etc. . . . .	..	335 1 8	..	..
4. Transport and storage . . . . .	..	1,360 3 3	..	..
5. Miscellaneous direct expenses . . . . .	..	149 2 6	..	..
6. Value of closing stock . . . . .	..	..	152,268	24,529 2 9
7. Sales . . . . .	..	..	42,806	6,987 6 6
8. Gross loss . . . . .	..	..	..	4,841 9 9
Total . . . . .	..	36,355 2 5	..	36,355 2 5

J (3).

*Profit and Loss Statement of the Chinnaganjam South factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment . . . . .	..	76 13 11	..	..
2. Land and Village Com . . . . .	..	6 0 11	..	..
3. Interest on factory works (Capital cost at 5½%). . . . .	..	228 6 10	..	..
4. Interest on Railway Sidings and Roads at 5½%. . . . .	..	155 0 7	..	..
5. Establishment charges . . . . .	..	827 8 8	..	..
6. Pensionary charges . . . . .	..	354 0 6	..	..
7. Interest on stocks at the beginning of the year. . . . .	..	..	..	..
8. Gross loss . . . . .	..	4,811 9 9	..	..
9. Net loss . . . . .	..	..	..	6,491 9 2
Total . . . . .	..	6,491 9 2	..	6,491 9 2

## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1927-28—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Kanuparti during 1927-28.

Items.	Quantity.	Value.
	Mds.	Rs. 4, 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. Penaltory 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, 1928.

APPENDIX J—*contd.*

J (2).

*Trading account of the Kanuparti factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. & P.	Mds.	Rs. & P.
1. Value of opening stock . . . . .	4,396	988 11 8	..	..
2. Manufacturing expenses . . . . .	..	..	..	..
3. Repairs to Buildings, Roads and Channels, etc. . . . .	..	..	..	..
4. Transport and storage . . . . .	..	..	..	..
5. Miscellaneous direct expenses . . . . .	..	..	..	..
6. Value of closing stock . . . . .	..	..	2,000	41 10 8
7. Sales . . . . .	..	..	2,250	46 14 0
8. Gross loss . . . . .	..	..	..	810 8 0
Total . . . . .	..	988 11 8	..	988 11 8

J (3).

*Profit and Loss Statement of the Kanuparti factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. & P.	Mds.	Rs. & 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 loss . . . . .	..	850 8 0	..	..
9. Net loss . . . . .	..	..	..	850 8 0
Total . . . . .	..	850 8 0	..	850 8 0

## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government Factories and Extensions, 1927-28—contd.

## J (1).

Statement showing the cost of salt per maund in the Government factory Madras Depôt during 1927-28.

Items.	Quantity.	Value.
	Mds.	Rs. A. P.
1. (a) Quantity of salt manufactured . . . . .	1,304,068	..
(b) Gain by weighment . . . . .	1,214	..
(c) Miscellaneous . . . . .	..	..
Total of (a), (b) and (c) . . . . .	1,305,882	..
Deduct wastage . . . . .	68,084	..
3. Net quantity (i.e.) Item 1 minus Item 2 . . . . .	1,236,898	..
4. Land Assessment . . . . .	..	3,236 3 3
5. Land and Village Cess . . . . .	..	353 15 6
6. Payment to manufacturers . . . . .	..	1,90,264 1 4
7. Works for salt manufacture and storage—		
Interest . . . . .	..	13,231 11 7
Repairs . . . . .	..	12,358 14 9
8. Roads and Railway Slidings—Interest . . . . .	..	665 8 7
9. Establishment charges . . . . .	..	28,019 10 8
10. Pensionary charges . . . . .	..	11,732 11 4
11. Conveying and storing salt . . . . .	..	1,27,309 6 5
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..	1,916 3 1
13. Total (i.e.) of Items 4 to 12 . . . . .	..	1,89,129 6 6
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..	0 5 0 4

## APPENDIX J—contd.

J (2).

*Trading account of the Madras Depot for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . .	1,397,724	3,90,366 6 11	..	..
2. Manufacturing expenses . . . .	1,301,668	1,90,244 1 4	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	12,253 14 9	..	..
4. Transport and storage . . . .	..	1,27,300 5 5	..	..
5. Miscellaneous direct expenses . . . .	..	1,916 5 1	..	..
6. Value of closing stock . . . .	..	..	1,658,696	6,00,222 5 2
7. Sales . . . . .	..	..	977,925	5,30,162 11 0
8. Gross profit . . . . .	..	1,14,179 1 5	..	..
Total . . . . .	..	8,36,386 0 11	..	8,36,385 0 11

J (3).

*Profit and Loss Statement of the Madras Depot for the year 1927-28.*

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 . . . . .	..	853 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 . . . . .	..	23,069 10 8	..	..
6. Penalatory charges . . . . .	..	11,732 11 4	..	..
7. Interest on stocks at the beginning of the year.	..	12,867 1 4	..	..
8. Gross profit . . . . .	..	..	..	1,14,179 1 5
9. Net profit . . . . .	..	44,082 3 3	..	..
Total . . . . .	..	1,14,179 1 5	..	1,14,179 1 5

## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1927-28—contd.

J (1).

Statement showing the cost of salt per maund in the Government factory Karambalam during 1927-28.

Items.	Quantity.	Value.
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 . . . . .	Nil, as there was no monopoly manufacture in the case of 1927.	
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 Karambalam factory for the year 1927-28.*

Items	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . . .	101,145	10,111 4 2	..	..
2. Manufacturing expenses . . . . .	..	..	..	..
3. Repairs to Buildings, Roads and Channels, etc. . . . .	..	120 14 0	..	..
4. Transport and storage . . . . .	..	..	..	..
5. Miscellaneous direct expenses . . . . .	..	23 6 10	..	..
6. Value of closing stock . . . . .	..	..	81,276	10,468 18 7
7. Sales . . . . .	..	..	43,282	9,248 0 5
8. Gross profit . . . . .	..	455 12 0	..	..
Total . . . . .	..	10,711 7 0	..	10,711 7 0

## J (3).

*Profit and Loss Statement of the Karambalam factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment . . . . .	..	312 11 0	..	..
2. Land and Village Cess . . . . .	..	29 6 0	..	..
3. Interest on factory works (Capital cost at 5½%). . . . .	..	899 12 7	..	..
4. Interest on Railway Sidings and Roads at 5½%. . . . .	..	..	..	..
5. Establishment charges . . . . .	..	1,316 18 2	..	..
6. Pensionary charges . . . . .	..	572 14 7	..	..
7. Interest on stocks at the beginning of the year. . . . .	..	137 3 2	..	..
8. Gross profit . . . . .	..	..	..	455 12 0
9. Net loss . . . . .	..	..	..	2,812 15 6
Total . . . . .	..	2,768 11 6	..	2,768 11 6



## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1927-28—contd.

## J (1).

Statement showing the cost of Salt per maund in the Government factory Vedaranniyam during 1927-28.

Items.	Quantity.	Value.
	Mds.	Rs. & 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 monopoly manufacture in the season of 1927.

APPENDIX J—*contd.*

## J (2).

*Trading account of the Vedaranniyam factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . . .	112,118	11,907 11 2	..	..
2. Manufacturing expenses . . . . .	..	..	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	100 12 0	..	..
4. Transport and storage . . . . .	..	..	..	..
5. Miscellaneous direct expenses . . . . .	..	258 4 0	..	..
6. Value of closing stock . . . . .	..	..	..	..
7. Sales . . . . .	..	..	85,826	3,800 5 2
8. Gross loss . . . . .	..	..	..	8,052 6 0
Total . . . . .	..	12,462 31 2	..	12,462 11 2

## J (3).

*Profit and Loss Statement of the Vedaranniyam factory for the year 1927-28.*

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 loss . . . . .	..	8,052 6 0	..	..
9. Net loss . . . . .	..	..	..	8,052 6 0
Total . . . . .	..	8,052 6 0	..	8,052 6 0

## APPENDIX J--contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1927-28--contd.

## J (1).

Statement showing the cost of Salt per maund in the Government factory Kattumavadi during 1927-28.

Items:	Quantity.		Value.	
	Mds.		Rs.	A. P.
1. a) Quantity of salt manufactured . . . . .	40,982		..	
(b) Gain by weighment . . . . .	74		..	
(c) Miscellaneous . . . . .	..		..	
Total of (a), (b) and (c) . . . . .	50,066		..	
2. Deduct wastage . . . . .	2,102		..	
3. Net quantity (i.e.) Item 1 minus Item 2 . . . . .	47,964		..	
4. Land Assessment . . . . .	..		79	0 0
5. Land and Village Cess . . . . .	..		0	2 10
6. Payment to manufacturers . . . . .	..		7,200	8 0
7. Works for salt manufacture and storage—				
Interest . . . . .	..		386	14 11
Repairs . . . . .	..		281	15 8
8. Roads and Railway Sidings—Interest . . . . .	..		83	3 1
9. Establishment charges . . . . .	..		3,040	0 6
10. Pensionary charges . . . . .	..		1,276	1 0
11. Conveying and storing salt . . . . .	..		807	5 2
12. Net miscellaneous expenditure on other heads including salt weighing machines. . . . .	..		95	3 5
13. Total (i.e.) of Items 4 to 12 . . . . .	..		13,350	0 4
14. Cost per maund of net quantity above shown (i.e.) in Item 3 as brought into store. . . . .	..		0	4 5 51

APPENDIX J—*contd.*

## J (2).

*Trading account of the Kattumavadi factory for the year 1927-28.*

Items.	Tr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . .	75,540	19,799 8 0*	..	..
2. Manufacturing expenses . . . .	49,992	7,290 8 0	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	231 16 8	..	..
4. Transport and storage . . . .	..	807 5 2	..	..
5. Miscellaneous direct expenses . . . .	..	95 3 5	..	..
6. Value of closing stock . . . .	..	..	54,160	14,805 10 4
7. Sales . . . . .	..	..	60,290	19,667 12 0
8. Gross profit . . . . .	..	6,158 14 1	..	..
Total . . . . .	..	34,433 6 4	..	34,433 0 4

\* Revised figures.

## J (3).

*Profit and Loss Statement of the Kattumavadi factory for the year 1927-28.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Land Assessment . . . . .	..	70 0 0	..	..
2. Land and Village Cess . . . . .	..	6 2 10	..	..
3. Interest on factory works (Capital cost at 5½%).	..	389 14 11	..	..
4. Interest on Railway Sidings and Roads at 5½%.	..	83 3 1	..	..
5. Establishment charges . . . . .	..	3,040 9 6	..	..
6. Pensionary charges . . . . .	..	1,276 1 9	..	..
7. Interest on stocks at the beginning of the year.	..	659 7 8	..	..
8. Gross profit . . . . .	..	..	..	6,158 14 1
9. Net profit . . . . .	..	624 6 9	..	..
Total . . . . .	..	6,158 14 1	..	6,158 14 1

## APPENDIX J—contd.

Statements showing cost of Salt, Trading Account and Profit and Loss in the Government factories and extensions, 1927-28—contd.

J (1).

Statement showing the cost of Salt per maund in the Government factory Manakkudi during 1927-28.

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 1927.

## APPENDIX J—contd.

## J (2).

*Trading account of the Manakkudi factory for the year 1927-1928.*

Items.	Dr.		Cr.	
	Quantity.	Amount.	Quantity.	Amount.
	Mds.	Rs. A. P.	Mds.	Rs. A. P.
1. Value of opening stock . . . . .	52,858	4,528 13 0	..	..
2. Manufacturing expenses . . . . .	..	..	..	..
3. Repairs to Buildings, Roads and Channels, etc.	..	129 6 0	..	..
4. Transport and storage . . . . .	..	..	..	..
5. Miscellaneous direct expenses . . . . .	..	101 10 1	..	..
6. Value of closing stock . . . . .	..	..	21,264	5,814 14 9
7. Sales . . . . .	..	..	29,775	8,374 8 0
8. Gross loss . . . . .	..	..	..	580 6 4
Total . . . . .	..	14,769 13 1	..	14,769 13 1

## J (3).

*Profit and Loss Statement of the Manakkudi factory for the year 1927-28.*

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%).	..	285 15 5	..	..
4. Interest on Railway Sidings and Roads at 5½%.	..	..	..	..
5. Establishment charges . . . . .	..	1,422 6 0	..	..
6. Pensionary charges . . . . .	..	610 14 8	..	..
7. Interest on stocks at the beginning of the year.	..	242 2 5	..	..
8. Gross loss . . . . .	..	580 6 4	..	..
9. Net loss . . . . .	..	..	..	3,141 12 8
Total . . . . .	..	3,141 12 8	..	3,141 12 8

APPENDIX K.

Statement of offences against the Salt laws in the Madras Presidency in the year 1927-28.

	Circles.											Total.			
	Ganjam.	Nasirabad.	Penguduru.	Chinnaganjam.	Krishnapatnam.	Emore.	Madras Depot.	Cheyur.	Tranquebar.	Ahrampatnam.	Vellanam.	Tuticoria.	Salt Preventive Areas Central and Southern divisions.	1927-28.	1926-27.
Pending at the beginning of the year and reported during the year—															
Cases . . . . .	7	..	12	34	54	41	..	14	..	..	20	..	55	162	
Persons . . . . .	7	..	12	34	51	44	..	20	..	..	20	..	45	175	
<i>Disposal by officers of the Department.</i>															
Released by Department—															
I. Infirm persons, pregnant women and children—															
Cases . . . . .	1	..	..	1	..	..	..	..	..	..	..	..	2	2	
Persons . . . . .	1	..	..	1	..	..	..	..	..	..	..	..	2	2	
II. For possessing less than one seer of contraband salt or less than five seers of salt-earth for the first time—															
Cases . . . . .	..	..	..	2	2	..	..	..	..	..	..	..	2	1	
Persons . . . . .	..	..	..	2	2	..	..	..	..	..	..	..	2	1	
III. On proof of ignorance or inadvertence—															
Cases . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Persons . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
IV. For want of proof—															
Cases . . . . .	1	..	..	..	..	..	..	..	..	..	..	..	1	2	
Persons . . . . .	1	..	..	..	..	2	..	..	..	..	..	..	1	2	

Total released—															
Cases	3	..	..	3	2	3	..	..	2	..	2	6	10	13	
Persons	3	..	..	3	2	3	..	..	2	..	2	6	10	13	
Sent for trial—															
Cases	3	..	0	26	46	50	..	14	2	..	23	..	12	107	125
Persons	3	..	0	26	46	40	..	28	2	..	23	..	32	207	132
Total disposed of—															
Cases	6	..	0	27	51	42	..	14	2	..	25	..	38	210	138
Persons	6	..	0	27	51	43	..	23	2	..	25	..	38	209	164
Undetected cases and scrapings of salt-earth registered and written off—cases															
	..	..	3	5	3	1	..	..	..	..	4	..	6	22	9
Total cases and persons dealt with including undetected cases and scrapings written off—															
Cases	6	..	12	34	54	43	..	14	2	..	29	..	44	238	146
Persons	6	..	9	29	51	43	..	23	2	..	25	..	38	222	164
Balance remaining for disposal at the end of the year—															
Cases	1	..	..	..	..	1	..	..	..	..	..	..	(a) 13	13	16
Persons	1	..	..	..	..	1	..	..	..	..	..	..	7	9	11
<i>Disposal by the Magistrate.</i>															
Pending trial on 1st April 1927 and since sent up for trial up to 31st March 1928—															
Cases	3	..	0	28	46	36	..	17	2	..	24	..	31	203	125
Persons	3	..	0	28	49	40	..	27	2	..	24	..	32	214	132
Convicted—															
Cases	3	..	0	24	35	37	..	14	2	..	24	..	20	161	113
Persons	3	..	0	23	35	38	..	21	2	..	24	..	20	161	125
Acquitted—															
Cases	..	..	..	..	14	..	..	..	..	..	..	..	1	15	..
Persons	..	..	..	..	14	..	..	1	..	..	..	..	1	16	..
Balance remaining undisposed of on the 31st March 1928—															
Cases	..	..	..	..	..	2	..	3	..	..	..	..	2	7	6
Persons	..	..	..	..	..	2	..	3	..	..	..	..	2	7	7

(a) Includes 4 undetected cases not yet written off.



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

Factories.	1876.	Sodium chloride.					Magnesium chloride.				
		1923.	1924.	1925.	1926.	1927.	1923.	1924.	1925.	1926.	1927.
1	2	3	4	5	6	7	8	9	10	11	12
MONOPOLY											
1. Calingpatam . . . . .	..	95.0	91.1	94.6	97.0	92.7	0.9	1.4	1.3	1.4	2.1
2. Polavarani . . . . .	..	93.9	95.0	94.3	89.7	88.7	2.1	0.9	0.2	1.5	2.0
3. Chinnaganjam North . . . . .	} 94.2	93.5	92.3	93.1	88.4	} 91.9 90.0	} 1.6	1.7	1.0	1.8	} 2.9 2.5
4. Chinnaganjam South . . . . .											
5. Kattur . . . . .	..	93.0	95.8	95.2	90.3	92.7	2.1	0.6	1.6	2.7	2.0
6. Voyalur . . . . .	..	94.2	90.2	94.9	94.3	12.4	2.0	1.0	1.5	1.8	1.9
7. Attiput North . . . . .	..	93.0	93.2	93.3	92.2	97.8	2.3	2.5	2.6	2.6	2.7
8. Attiput South . . . . .	..	..	..	..	92.7	92.8	..	..	..	2.6	1.3
9. Vallur . . . . .	..	94.3	94.6	94.3	93.5	92.5	1.0	1.5	1.4	2.3	1.8
10. Karanabalam . . . . .	..	90.1	91.4	..	93.9	..	0.8	1.5	..	1.5	..
11. Vedaraniyam . . . . .	..	93.5	..	..	..	..	2.0	..	..	..	..
12. Adirampatnam . . . . .	..	..	90.9	..	..	..	..	1.4	..	..	..
13. Kattunavall . . . . .	..	90.0	95.1	90.4	91.0	94.5	2.7	1.0	2.0	1.5	1.2
14. Lakshmiyana . . . . .	..	19.3	94.6	90.2	95.0	93.0	2.4	1.0	1.3	1.7	1.8
15. Mannakkudi . . . . .	..	96.0	94.2	95.9	..	..	1.8	1.1	0.9	..	..
Average . . . . .	..	93.7	91.6	94.2	92.3	92.1	1.9	1.3	1.3	1.9	2.0
EXCISE AND MODIFIED											
16. Ganjam . . . . .	..	90.9	90.7	93.1	89.8	93.0	1.5	1.7	1.7	1.7	1.6
17. Gokurkudda . . . . .	..	..	95.5	..	92.0	92.0	..	1.7	..	1.5	1.3
18. Pundi . . . . .	..	90.0	95.6	95.7	94.7	91.2	1.6	1.5	1.2	1.2	2.0
19. Bhavanapada . . . . .	} 92.8	95.1	91.7	91.9	95.0	} 95.5 92.7 94. 91.0	} 1.7	2.	1.3	1.5	} 1.5 1.4 1.4
20. Mulapeta . . . . .											
21. Naupada . . . . .											
22. Badjanapeta . . . . .											
23. Konada . . . . .	..	12.6	91.7	95.6	93.3	94.6	2.4	1.8	1.3	2.4	1.9
24. Elnilpatam . . . . .	..	90.4	93.1	92.8	91.5	90.0	2.	2.0	1.0	1.7	2.1
25. Bala heruvu . . . . .	..	92.7	93.2	92.6	92.3	91.7	1.	1.7	0.9	1.7	1.3
26. Polavarani extension . . . . .	..	93.2	..	..	88.4	90.0	0.5	..	..	0.4	1.3
27. Jagannalckpur . . . . .	..	97.1	95.3	95.1	94.9	94.1	2.0	2.2	2.1	1.7	2.0
28. Penuguduru . . . . .	92.0	92.1	93.6	93.9	93.0	92.0	3.0	2.5	2.3	2.2	1.6
29. Gurusanapalli . . . . .	..	..	..	95.0	92.8	90.6	..	..	1.3	1.6	2.8
30. Pandraka . . . . .	..	92.7	94.7	96.1	93.7	92.	2.3	1.5	0.4	1.3	2.7
31. Manglasudi . . . . .	93.6	92.0	93.9	90.4	91.9	92.3	2.8	2.0	2.2	2.5	2.0
32. Chinnaganjam South . . . . .	..	..	93.1	..	89.8	91.3	..	1.1	..	1.3	2.1
33. Kanuparthi . . . . .	94.7	94.7	93.9	97.4	92.9	93.0	2.0	1.6	0.6	1.7	2.1
34. Pakala . . . . .	..	93.8	95.3	93.2	92.7	2.1	2.3	0.7	3.1	1.9	1.6

several factories in the Madras Presidency in 1923, 1924, 1925, 1926 and 1927.

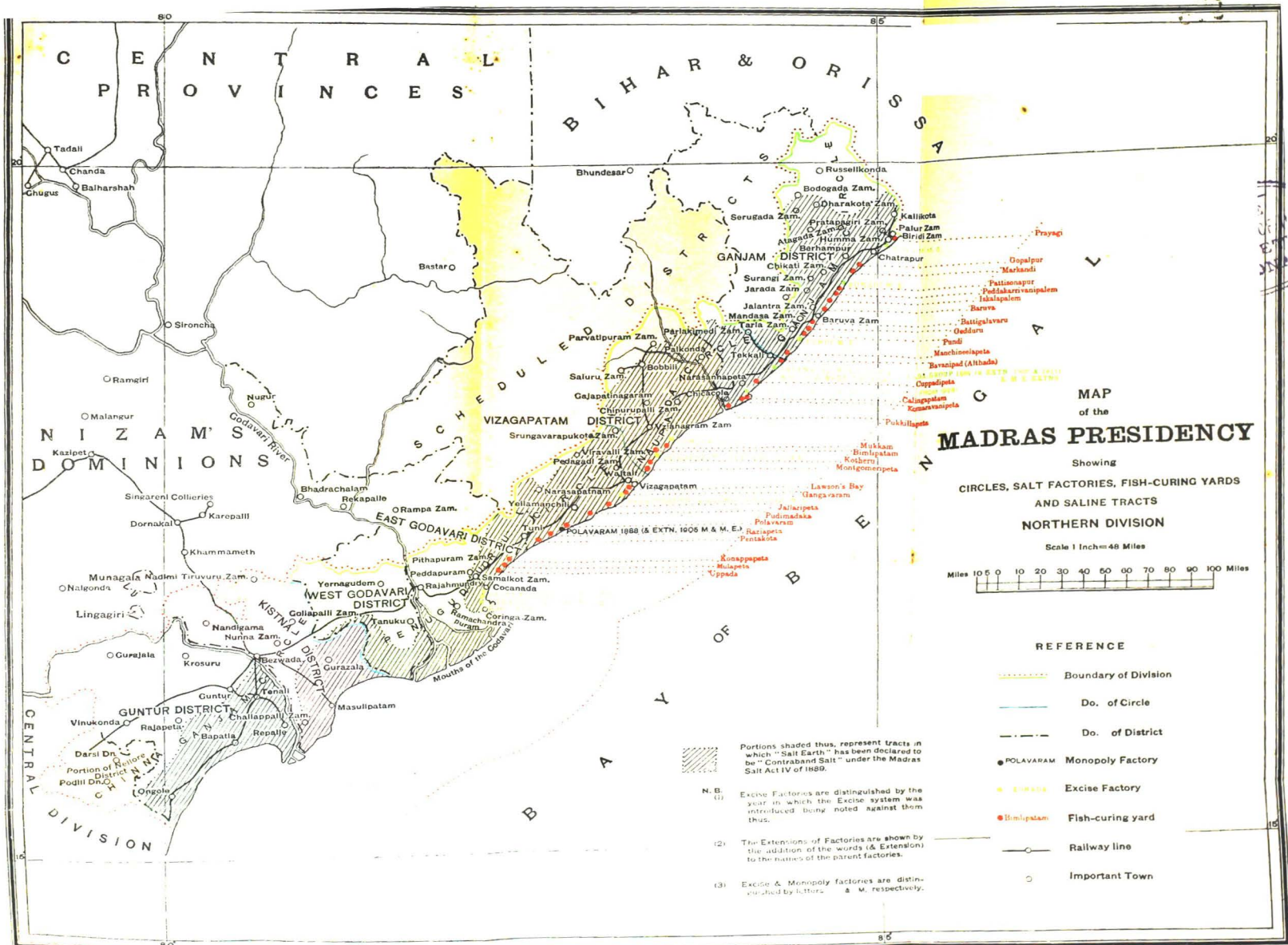
Magnesium sulphate.					Calcium salts.					Dirt.					
1923.	1924.	1925.	1926.	1927.	1923.	1924.	1925.	1926.	1927.	1923.	1924.	1925.	1926.	1927.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
<b>Factories.</b>															
0.7	1.0	0.6	1.2	0.6	0.8	0.5	0.7	0.6	1.0	1.4	2.0	2.0	3.5	2.7	1
1.1	0.3	0.3	1.1	1.3	1.0	0.9	1.4	1.5	1.9	..	2.2	3.8	6.2	6.0	2
} 0.3	1.2	0.4	2.2	{ 1.0	} 1.9	1.2	1.5	1.7	{ 1.7	} 2.2	3.5	4.0	6.4	{ 2.5	} 3
				{ 1.0					{ 1.8					{ 4.1	
1.4	0.3	0.6	1.5	0.9	1.0	1.2	1.2	1.0	1.3	1.4	2.2	1.5	1.3	3.1	5
0.8	1.0	0.5	1.1	1.0	1.5	0.6	0.6	1.1	1.0	1.5	1.2	1.9	1.6	3.7	6
1.4	0.9	1.8	1.7	1.6	1.2	1.3	1.0	1.3	1.5	1.4	2.0	1.5	2.3	2.9	7
..	..	..	1.6	1.1	..	..	..	1.2	1.2	..	..	..	1.8	3.5	8
1.1	0.8	0.8	1.4	1.3	1.2	1.1	1.0	1.1	1.5	1.3	2.0	1.9	1.7	2.9	9
0.5	1.0	..	1.0	..	1.0	0.9	..	0.6	..	1.4	1.9	..	2.7	..	10
1.1	..	..	..	..	0.9	..	..	..	..	2.2	..	..	..	..	11
..	1.0	..	..	..	..	0.6	..	..	..	..	1.1	..	..	..	12
1.7	0.8	0.9	1.2	1.0	1.6	0.9	1.1	0.9	1.0	3.8	2.0	2.4	1.5	2.3	13
1.5	0.6	1.0	0.8	0.9	1.9	1.0	1.0	0.9	1.2	4.0	2.5	2.6	1.4	2.6	14
0.8	1.3	0.1	..	..	0.7	0.6	0.6	..	..	0.7	2.6	1.9	..	..	15
1.3	0.9	0.7	1.3	1.1	1.2	0.9	1.1	1.1	1.4	1.9	2.2	2.4	2.8	3.3	
<b>Excise Factories.</b>															
0.7	1.3	0.8	1.3	1.1	0.4	0.9	1.2	1.5	0.9	1.2	2.3	3.0	5.5	5.4	16
..	0.9	..	1.5	1.0	..	0.5	..	0.9	1.0	..	1.3	..	3.9	3.3	17
0.8	1.0	0.5	1.3	0.9	0.6	0.6	0.7	0.5	0.9	1.4	1.1	1.4	2.1	1.9	18
} 1.0	1.2	0.8	0.9	{ 0.5	} 0.9	0.7	0.9	0.7	{ 0.9	} 1.2	1.0	1.9	1.8	{ 1.7	} 19
				{ 1.1					{ 0.8					{ 2.8	
				{ 1.0					{ 0.7					{ 2.6	
				{ 1.1					{ 0.6					{ 2.0	22
1.0	1.6	1.0	1.8	2.3	1.4	0.9	0.5	0.6	1.8	3.0	3.8	1.4	1.9	9.4	23
1.1	1.2	0.5	1.2	1.4	1.4	0.8	1.0	1.0	1.7	1.8	2.7	4.6	4.7	4.3	24
1.2	1.3	0.7	1.1	1.5	1.0	0.9	0.9	1.0	1.5	3.2	2.9	4.7	3.2	4.0	25
0.5	..	..	0.7	0.9	2.1	..	..	1.7	1.2	3.5	..	..	3.8	0.6	26
1.3	1.3	1.2	1.5	1.1	0.7	0.6	0.8	0.7	0.9	0.6	0.6	0.7	1.2	1.7	27
1.6	1.3	0.8	1.2	1.5	1.3	0.9	1.1	1.1	0.9	2.0	1.4	2.6	2.4	3.0	28
..	..	0.3	1.1	1.0	..	..	1.2	1.3	1.5	..	..	2.0	3.2	4.2	29
1.5	0.7	0.2	0.7	0.9	1.0	1.2	0.8	1.2	1.3	2.3	1.9	2.4	3.9	3.1	30
1.0	1.0	0.9	1.4	1.5	1.3	1.0	1.0	1.1	1.1	1.9	2.0	2.3	3.3	2.8	31
..	1.1	..	1.0	1.3	..	1.2	..	1.8	1.5	..	3.4	..	6.1	5.8	32
0.8	1.4	0.1	0.9	1.1	1.2	1.0	0.5	1.4	1.6	1.1	2.0	1.3	3.0	2.1	33
1.6	1.3	1.6	1.8	1.3	1.9	0.8	1.0	0.9	1.6	1.1	1.0	0.9	2.7	2.9	34

Statement showing the results of analyses of samples of salt manufactured in 1

Factories.	1876.	Sodium chloride.					Magnesium chloride.				
		1921.	1922.	1923.	1924.	1925.	1923.	1924.	1925.	1926.	1927.
1	2	3	4	5	6	7	8	9	10	11	12
EXCISE AND MODIFI											
33. Israpalle . . . . .	97.2	94.4	95.6	95.7	92.9	93.6	2.1	1.4	1.1	2.0	2.4
36. Krishnapatnam East . . . . .	91.2	92.9	93.3	93.1	91.7	91.3	3.1	2.7	2.1	1.0	3.1
37. Do. extension I . . . . .	..	92.0	95.1	94.1	92.3	90.9	3.0	1.2	1.6	2.6	3.1
38. Krishnapatnam west extension II . . . . .	..	92.6	94.3	94.0	92.1	92.0	2.3	2.3	1.5	2.3	1.9
39. Krishnapatnam extension III . . . . .	..	93.0	95.4	94.1	94.1	92.3	2.4	1.3	1.4	1.6	1.6
40. Tada . . . . .	..	94.5	93.5	93.0	91.1	92.4	1.7	2.7	3.1	2.6	2.9
41. Tada extensions I, III and IV . . . . .	..	94.5	94.8	92.6	91.6	92.6	1.8	2.3	2.6	2.1	2.7
42. Covelong . . . . .	..	94.3	90.2	95.5	95.1	94.8	2.2	1.4	1.6	1.1	2.1
43. Cheyur . . . . .	93.2	90.0	..	94.8	91.6	..	1.4	..	1.7	1.2	..
44. Chunampet . . . . .	..	95.3	90.0	94.0	95.1	93.9	2.3	1.0	1.6	1.3	1.9
45. Msrkanam . . . . .	91.0	93.6	94.3	..	92.6	93.0	1.5	1.6	..	1.0	1.4
46. Cudalora . . . . .	..	91.8	94.5	93.1	91.0	95.1	2.0	2.1	2.3	1.6	1.9
47. Manambadi . . . . .	..	..	94.9	94.1	93.7	93.9	..	1.8	2.3	1.5	2.1
48. Neldayasal . . . . .	95.3	91.6	92.4	93.0	92.4	91.8	3.4	2.7	2.4	2.9	2.2
49. Trouquebar . . . . .	..	90.9	93.1	91.3	93.9	91.5	3.3	2.3	3.1	2.0	2.9
50. Negapatam . . . . .	87.4	92.7	92.7	92.8	92.5	91.0	2.3	2.5	2.7	1.8	3.1
51. Vedarsanlyam . . . . .	92.2	91.3	95.0	94.6	93.4	92.2	2.1	1.4	2.0	2.2	2.1
52. Adirampatnam . . . . .	94.7	..	..	..	..	..	..	..	..	..	..
53. Adirampatnam extension . . . . .	..	97.0	{ 95.3	94.7	{ 95.4	97.7	1.0	{ 1.6	2.8	{ 1.1	2.1
54. Thimbikottai . . . . .	..	96.3	95.5	94.7	95.0	93.2	1.3	1.5	1.7	1.3	2.6
55. Theethandathanam . . . . .	..	95.4	94.9	94.6	93.8	92.2	2.1	2.3	1.9	1.0	2.1
56. Vsthanam . . . . .	..	96.1	95.1	93.3	95.6	94.1	1.9	1.9	2.6	1.6	2.1
57. Morekolem . . . . .	96.4	93.5	94.0	..	94.7	93.9	2.0	2.5	..	1.3	1.9
58. Veppalodal . . . . .	..	94.7	95.6	..	..	93.2	2.4	1.5	..	..	3.4
59. Arandi . . . . .	94.2	92.3	94.7	95.3	94.9	92.8	3.3	1.2	1.8	1.9	2.6
60. Karapad . . . . .	94.7	94.7	94.1	94.8	93.7	94.5	2.8	2.6	2.0	2.2	2.5
61. Uraul . . . . .	..	93.4	93.4	94.5	94.6	96.5	2.6	3.1	2.7	2.2	1.9
62. Lovingsapuram . . . . .	..	93.4	94.6	91.4	93.8	94.5	2.0	2.2	2.6	2.1	2.2
63. Sevandakulam . . . . .	95.5	92.5	..	..	95.1	96.3	3.2	..	..	1.1	2.1
64. Sevandakulam extension . . . . .	..	93.5	94.2	94.1	94.2	94.0	2.8	2.7	3.0	2.2	1.6
65. Kayalpatnam . . . . .	91.6	93.4	..	..	92.6	89.8	1.1	..	..	2.3	4.9
66. Kayalpatnam extension . . . . .	..	92.7	93.7	91.0	92.9	90.2	2.4	2.7	2.2	1.9	3.2
67. Arumuganeri . . . . .	..	95.2	96.4	94.1	95.4	94.4	2.0	1.3	2.7	9.0	1.7
68. Keeranur . . . . .	..	95.6	95.1	94.0	94.1	92.1	2.2	2.1	2.4	1.6	3.1
69. Kulasekarapatnam . . . . .	..	93.5	91.8	94.4	95.4	95.9	2.6	2.2	1.9	1.2	1.2
Average . . . . .	..	93.6	94.4	94.1	93.4	92.9	2.3	1.9	1.9	1.7	2.2

several factories in the Madras Presidency in 1923, 1924, 1925, 1926 and 1927—contd

Magnesium sulphate.					Calcium salts.					Dirt.					
1923.	1924.	1925.	1926.	1927.	1923.	1924.	1925.	1926.	1927.	1923.	1924.	1925.	1926.	1927.	
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
EXHIB FACTORIES.															
1.5	1.1	0.9	1.4	0.8	0.9	0.7	0.7	0.7	1.2	1.2	0.9	1.1	2.2	2.0	35
2.1	2.3	1.7	1.1	0.0	0.7	0.7	0.5	0.4	1.5	1.4	1.0	1.0	2.8	3.2	36
2.0	1.8	1.2	2.2	0.9	1.4	0.7	1.1	0.7	1.4	1.6	1.1	2.1	2.3	2.0	37
1.7	1.6	0.6	1.0	1.7	1.3	1.0	1.2	1.0	0.5	1.3	0.8	2.5	2.7	3.0	38
1.0	1.3	0.0	1.3	1.2	1.5	1.0	1.2	1.6	1.2	1.1	0.8	1.0	1.7	3.5	39
1.0	1.8	1.7	1.1	1.3	1.0	0.7	0.7	1.0	1.0	1.5	1.1	1.4	3.1	2.4	40
1.0	1.8	1.6	1.4	1.1	1.0	0.4	1.2	1.6	1.1	1.6	0.7	2.0	3.2	2.5	41
0.9	1.2	0.7	0.6	0.0	1.0	0.5	0.7	0.9	0.7	1.6	0.5	1.5	1.0	1.5	42
0.9	..	1.3	0.9	..	0.8	..	1.1	0.9	..	0.8	..	1.1	2.1	..	43
1.4	1.0	1.1	0.9	0.5	0.6	0.0	1.3	1.0	1.7	0.1	1.0	1.4	1.0	2.0	44
0.8	1.5	..	1.3	1.1	1.2	0.0	..	1.3	2.4	2.5	1.2	..	3.7	1.7	45
2.2	1.2	1.2	1.1	1.1	0.9	0.7	1.2	0.7	0.6	2.1	1.5	2.2	2.4	2.0	46
..	1.4	1.5	0.0	0.5	..	0.5	0.6	0.6	1.1	..	1.3	1.3	3.0	2.4	47
1.6	2.1	1.2	1.7	1.3	1.3	0.0	0.6	1.2	1.2	2.0	1.0	2.2	1.0	3.5	48
2.0	2.2	1.8	1.4	1.5	1.4	0.8	1.3	1.1	1.0	1.8	1.6	2.2	1.5	3.1	49
1.7	1.3	1.0	1.3	1.3	0.9	1.1	0.8	0.9	1.2	2.2	2.2	1.7	3.1	3.1	50
1.2	0.9	1.0	1.3	1.2	0.9	0.6	0.5	0.9	1.0	2.3	1.0	1.4	2.2	3.5	51
} 0.5	..	} 1.2	{ 0.7	0.5	} 0.5	..	0.6	{ 0.7	1.2	} 0.6	..	} 1.0	{ 1.0	2.5	52
0.6	1.5		{ 0.8	0.6		0.0		{ 0.0	0.6		1.2		{ 1.5	0.8	53
0.6	0.9	0.7	1.0	0.8	0.6	0.7	0.9	0.6	0.9	0.8	1.6	1.8	1.2	2.3	54
1.4	1.4	1.1	1.5	1.1	0.5	0.6	0.7	0.9	1.0	0.6	0.6	1.5	1.7	3.3	55
1.1	1.2	1.0	1.1	0.7	0.3	0.6	0.5	0.8	1.1	0.3	1.1	1.4	1.3	1.8	56
1.1	1.3	..	1.1	0.9	1.1	0.8	..	0.8	1.2	2.5	1.1	..	1.0	2.1	57
0.0	0.7	..	..	1.2	0.8	1.1	..	..	0.4	1.0	1.0	..	..	1.8	58
1.0	1.1	0.8	1.2	1.7	1.1	1.4	0.6	0.8	1.3	1.3	1.6	1.3	1.2	1.6	59
0.7	1.7	1.1	1.3	0.5	0.8	1.1	0.7	1.0	0.9	0.8	0.4	0.4	1.5	1.8	60
1.3	2.2	1.1	1.0	0.1	1.0	0.5	1.8	0.8	0.6	1.2	0.8	0.6	1.2	1.6	61
1.8	1.4	1.9	1.1	1.1	0.9	0.6	1.4	1.1	0.6	0.7	0.8	0.6	1.7	1.6	62
1.4			{ 1.1	1.0	1.7			{ 0.9	0.8	1.2			{ 1.7	2.8	63
1.1	} 1.6	1.3	{ 1.0	0.9	1.5	} 0.8	0.8	{ 1.1	0.6	1.0	} 0.7	0.8	{ 1.3	2.0	64
0.6			{ 1.5	2.3	2.2			{ 1.6	1.8	2.8			{ 1.5	1.2	65
0.9	} 1.8	1.6	{ 1.9	2.2	1.5	} 1.2	1.1	{ 0.8	1.5	2.5	} 0.5	0.8	{ 1.6	0.9	66
1.0	0.8	1.3	0.8	0.4	0.0	0.0	0.8	1.3	1.2	0.7	0.9	0.9	1.5	2.3	67
0.8	1.1	1.3	1.2	1.1	1.3	0.6	0.9	1.2	1.2	0.5	0.8	1.2	1.5	2.5	68
2.4	1.4	1.8	1.1	1.0	0.7	1.0	0.6	0.9	0.5	0.6	0.5	1.2	1.2	1.4	69
1.3	1.4	1.1	1.2	1.1	1.1	0.8	0.0	1.0	1.1	1.0	1.4	1.7	2.4	2.7	..



# MAP of the MADRAS PRESIDENCY

Showing

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

CENTRAL DIVISION

Scale 1 Inch = 48 Miles

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

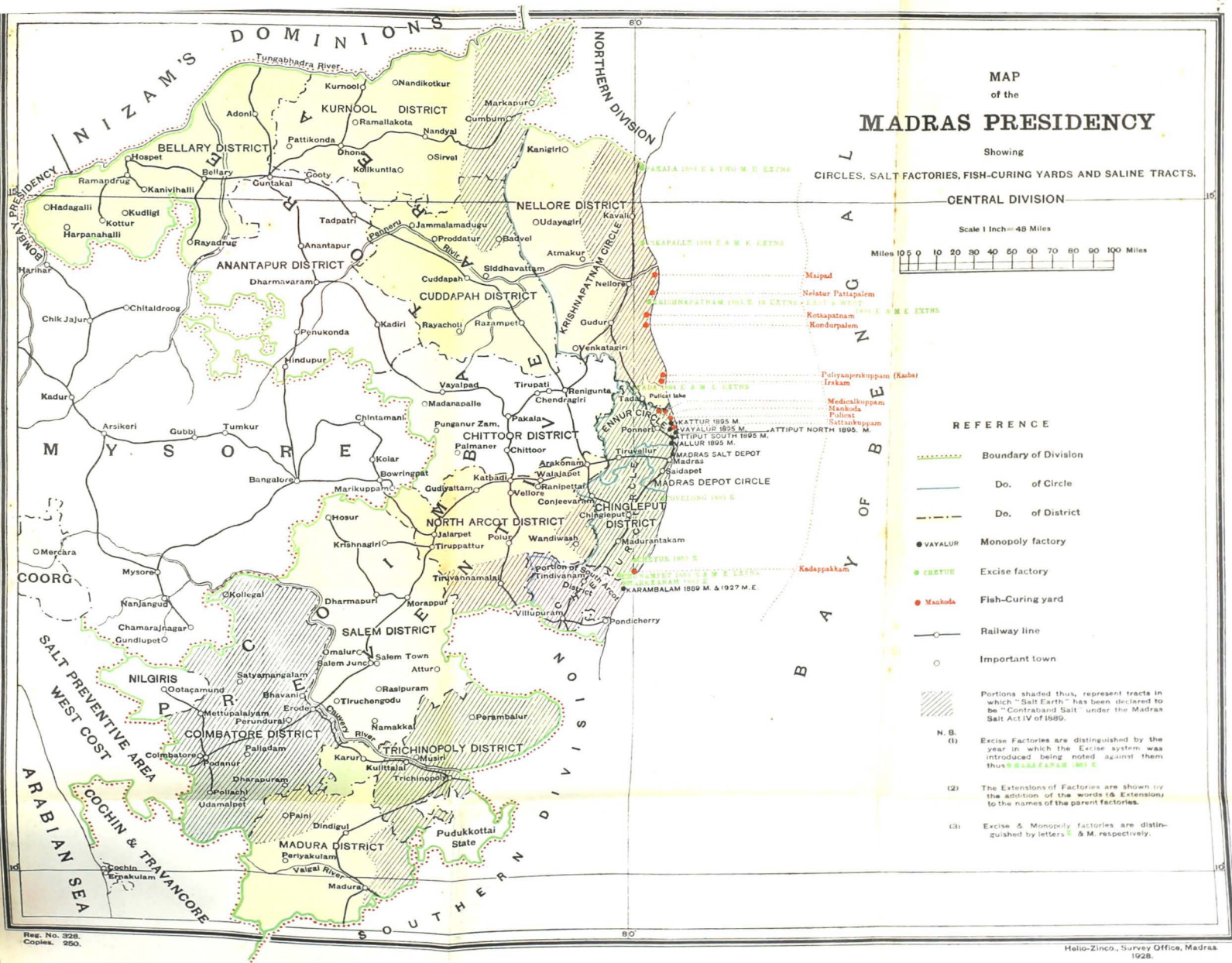


## REFERENCE

- Boundary of Division
- Do. of Circle
- Do. of District
- VAYALUR Monopoly factory
- Excise factory
- Fish-Curing yard
- Railway line
- Important town

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

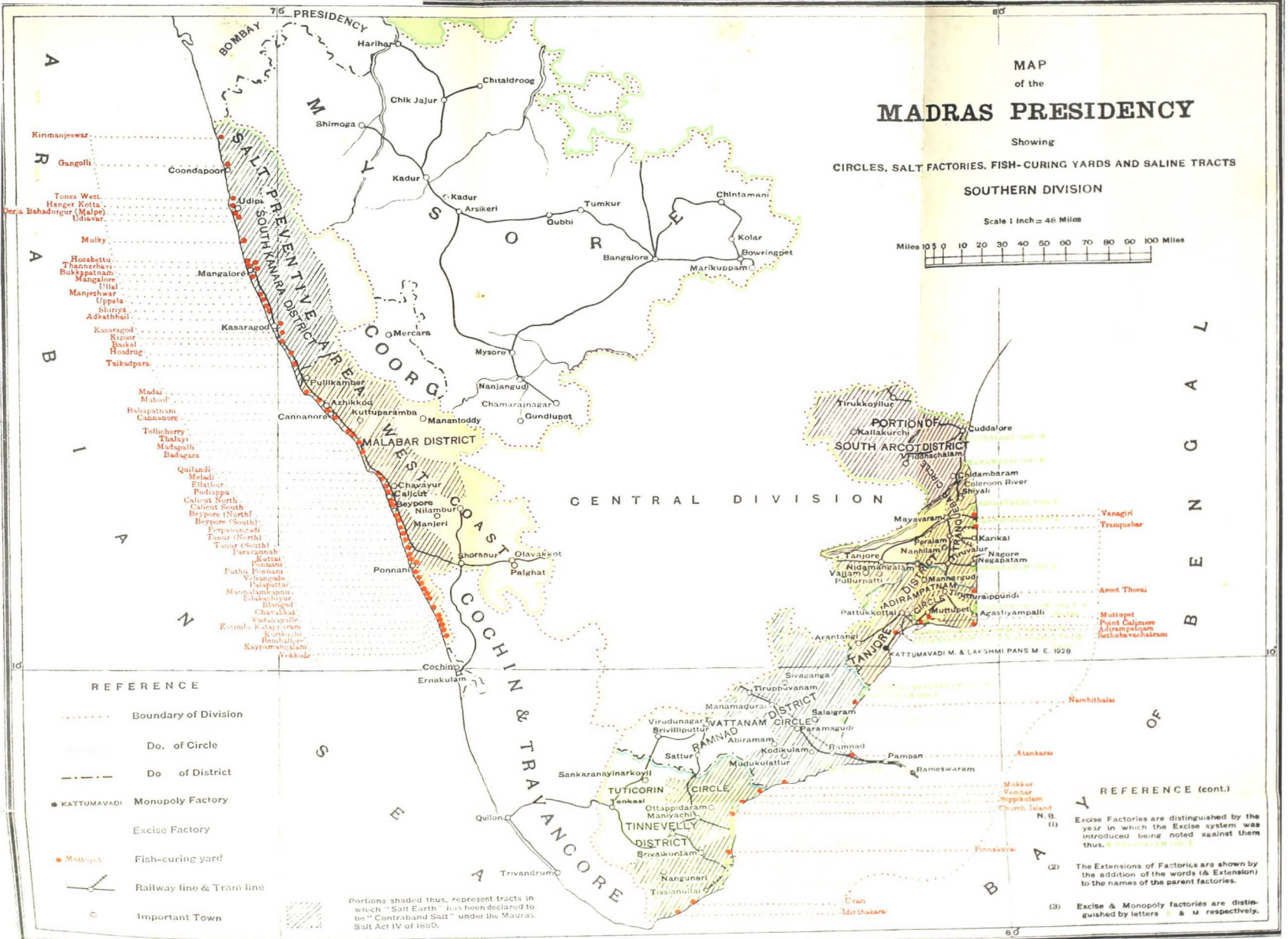
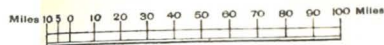
- N. B.
- (1) Excise Factories are distinguished by the year in which the Excise system was introduced being noted against them thus: 1855, 1858, 1860, &c.
  - (2) The Extensions of Factories are shown by the addition of the words & Extension to the names of the parent factories.
  - (3) Excise & Monopoly factories are distinguished by letters E & M respectively.



# MAP of the MADRAS PRESIDENCY

Showing  
CIRCLES, SALT FACTORIES, FISH-CURING YARDS AND SALINE TRACTS  
SOUTHERN DIVISION

Scale 1 Inch = 48 Miles



### REFERENCE

- Boundary of Division
- Do. of Circle
- Do. of District
- KATTUMAVADI Monopoly Factory
- Excise Factory
- Fish-curing yard
- Railway line & Tram line
- Important Town

Portions shaded thus, represent tracts in which "Salt Earth" has been declared to be "Contraband Salt" under the Madras Salt Act IV of 1856.

### REFERENCE (cont.)

- N. B. (1) Excise Factories are distinguished by the year in which the Excise system was introduced being noted against them thus.
- (2) The Extensions of Factories are shown by the addition of the words (i.e. Extension) to the names of the parent factories.
- (3) Excise & Monopoly factories are distinguished by letters **E** & **M** respectively.