REPORT

ON THE

ADMINISTRATION

OF THE

NORTHERN INDIA SALT REVENUE DEPARTMENT

FOR THE

OFFICIAL YEAR 1913-14.

THE NORTH-WEST FRONTIER PROVINCE, THE PUNJAB, THE UNITED PROVINCES OF AGRA AND OUDH, THE CENTRAL PROVINCES, RAJPUTANA, CENTRAL INDIA AND THE PROVINCE OF BIHAR.

SIMLA :
GOVERNMENT CENTRAL BRANCH PRESS.
1914.

CE, 2 rupees.] [2 shillings 8 pence.]

REPORT

ON THE

ADMINISTRATION

OF THE

NORTHERN INDIA SALT REVENUE DEPARTMENT

FOR THE

OFFICIAL YEAR 1913-14.

THE NORTH-WEST FRONTIER PROVINCE, THE PUNJAB, THE UNITED PROVINCES OF AGRA AND OUDH, THE CENTRAL PROVINCES, RAJPUTANA, CENTRAL INDIA AND THE PROVINCE OF BIHAR.

SIMLA:
GOVERNMENT CENTRAL BRANCH PRESS.
1914.

[PRICE, *2 rupees.*] [*2 shillings 8 pence.*]

TABLE OF CONTENTS.

Maximum number of pages fixed—35 pages.

REPORT

ON THE

ADMINISTRATION

OF THE

NORTHERN INDIA SALT REVENUE DEPARTMENT

FOR THE

OFFICIAL YEAR 1913-14.

Receipts and Charges. Appendix I.

The gross revenue of the Department, Rs. 1,21,42,666, showed an increase of Rs. 4,70,407, or 4·03 per cent., over that of 1912-13.

The sales of duty paid salt, maunds 1,04,25,493, were more by maunds 3,79,574, or 3·78 per cent.

The total charges, Rs. 13,50,797, were more by Rs. 1,72,593, or 14·65 per cent., than those of the preceding year. The percentage of charges on the gross receipts was 11·12 as compared with 9·97 in 1912-13. The net receipts, not taking into account treaty payments, amounted to Rs. 1,07,91,869, or Rs. 2,83,620 more than in 1912-13, and, taking into account all treaty payments, they amounted to Rs. 76,69,793.

Particulars of Charges.

2. Refunds amounted to Rs. 31,635 as compared with Rs. 31,016 in 1912-13. The following rebates of duty were paid :—(*a*) Rs. 21,489 on account of salt used for industrial purposes, (*b*) half duty amounting to Rs. 10,000 due under Agreement to the Bikaner Darbar and (*c*) Rs. 146 on account of petty miscellaneous items.

The fixed charges of the Department, Rs. 5,05,457, were less by Rs. 3,368, or 0·66 per cent., than those of 1912-13. The contingent charges, Rs. 8,13,705, were higher by Rs. 1,75,342, or 27·47 per cent. The expenditure on the manufacture of salt at the Rajputana Salt Sources increased by Rs. 1,52,128 and the expenditure on the excavation of rock salt in the *Cis*-Indus Mines Division by Rs. 7,457. The expenditure on account of travelling allowance, purchase and repairs of tents, hot weather charges, postage and telegrams, clearance of Through Traffic Salt, water-supply and construction of roads and buildings increased by Rs. 19,025, while the expenditure on account of conveyance of tents and records, house rent, stationery, rewards, uniforms and miscellaneous charges decreased by Rs. 4,525. Compensation allowance for dearness of food-grain, amounting to Rs. 1,458, was paid during the year.

Treaty payments. Appendix IV.

3. The Treaty payments during the year amounted to Rs. 31,22,076. The royalty payments on account of Sambhar salt amounted to Rs. 2,99,767 as against Rs. 2,76,056 in 1912-13. The issues of salt by the Department to the United Provinces of Agra and Oudh, Rajputana, Central India and the Central Provinces amounted to maunds 64,74,512, and the issues by the Bombay Salt Department for the same areas to maunds 38,43,543, but the whole of the Treaty payments are debited to the Northern India Salt Revenue Department.

Issue prices of salt and rate of duty. Appendix II.

4. No change was made in the prices of salt during the year under report. The rate of duty, Re. 1 a maund, ordered on 20th March 1907, also remained unchanged.

Sale price of salt. Appendix XII.

5. As compared with 1912-13 there were decreases in the average retail prices of salt per maund in almost all the selected representative centres entered in Appendix XII, except in the United Provinces of Agra and Oudh and Central India where prices were higher.

		Anna.
North-West Frontier Province ...	Decrease	$\frac{7}{12}$
Punjab ...	Decrease	$\frac{1}{12}$
United Provinces of Agra and Oudh ...	Increase	1
Bihar ...	Decrease	$\frac{4}{12}$
Central Provinces and Berar ...	Decrease	$\frac{5}{12}$
Rajputana ...	Decrease	1
Central India ...	Increase	$1\frac{9}{12}$
Delhi ...	Decrease	$\frac{7}{12}$

The Jodhpur State reduced the Raj duty on all salt sold in the State from Rs. 2 to Re. 1 per maund, with effect from the 1st February 1914.

Comparison of the Departmental and Treasury accounts.

6. The accounts of 1912-13 were compared with those of the Comptroller, India Treasuries. The Departmental figures of revenue are less than the Treasury credits by Rs. 63-12-0. The difference, which has been reconciled, is mainly due to certain items having been credited in different years in the accounts of the Comptroller, India Treasuries, and in the Departmental accounts.

The charges debited against this Department in the Treasury accounts are less by Rs. 31-13-11 than in the Departmental accounts. This difference cannot now be reconciled.

Partial reorganization of the Department.

7. All the reductions in establishment, sanctioned in Government of India, Commerce and Industry Department, letter No. 7906-1, dated the 23rd October 1911, have been effected.

Admission to the superior executive grades of the Department.

8. A competitive examination for admission to the superior executive grades of the Department was held in March 1914. One appointment was offered for competition. Five candidates were nominated but only four presented themselves at the examination. Mr. G. L. Fanthome, the successful candidate, has been appointed probationary Assistant Superintendent.

Deputation of officers to Native States.

9. Owing to scarcity prevailing no inspection was made of the salt tracts, closed salt works and works open for the manufacture of saline substances in Native States.

The Punjab border adjoining the Bikaner State was also not patrolled during the year for the same reason.

Sales and issues of salt which paid full duty. Appendix II.

10. Maunds 1,03,31,136 of full duty paid salt were sold during the year, or maunds 3,78,254 (3·80 per cent.) more than in the preceding year. The sales of Rajputana salt, which amounted to maunds 62,15,697, were more by maunds 3,99,422, or 6·87 per cent. The sales of Sambhar and Pachbhadra salt increased by maunds 2,92,192 and 1,55,004, respectively, while those of Didwana salt fell off by maunds 47,774. The sales of *Cis*-Indus and Kalabagh Mines rock salt, maunds 35,01,812, were more by maunds 8,890 and those of Kohat rock salt, maunds 5,07,229, were less by maunds 36,632. The sales of Sultanpur salt, maunds 23,154, decreased by maunds 5,616, while those of saltpetre salt increased by maunds 12,190.

The issues of full duty paid salt, maunds 1,02,39,362, were more by maunds 35,167, or 0·34 per cent., than those of the previous year. The uncleared balance

at the close of the year was at Sambhar maunds 5,88,182, at Pachbhadra, maunds 39,408, at Didwana, maunds 9,158 and in the *Cis*-Indus and Kalabagh Mines Division, maunds 79,684.

Sales and issues of salt which paid a special rate of duty.
Appendix II.

11. The sales of Mandi salt, maunds 94,357, were more by maunds 1,320, or 1·42 per cent., as compared with those of the previous year. There was no uncleared balance at the Mandi Mines.

Sales and issues of salt free of duty and issue of salt free of both price and duty.
Appendix III.

12. The sales of salt free of duty, maunds 1,42,109, were less by maunds 19,388, or 12·01 per cent., than those of 1912-13. The decrease, which occurred in the sales for the Jodhpur State, was only temporary and was due to changes made by the Darbar in the arrangements for the sale of Kaj Salt to the Marwar public. The issues of duty free salt, maunds 1,52,159, increased by maunds 712, or 0·47 per cent., as compared with the previous year.

Maunds 23,020 of salt, free of both price and duty, were issued from Sambhar and maunds 11,000 from Pachbhadra. These quantities comprise maunds 30,250 issued to the Jaipur and the Jodhpur Darbars and maunds 1,000 to the Udaipur Darbar, free of clearance charges as well as of duty and price.

Salt issued to Bikaner on payment of half duty and the revision of the Bikaner Agreement.
Appendix III.

13. Maunds 51,047 of salt were issued during the year, maunds 38,422 from Didwana and maunds 12,625 from Pachbhadra, to private traders of the Bikaner State on payment of price and full duty.

The Salt Agreement with the Bikaner Darbar, which was concluded in 1879, has been revised with effect from 1st January 1913. The chief points provided for in the new Agreement are (1) the closure of the local salt works of Lonkaran and Chapar Tal, and (2) the issue of salt for consumption in the State from Sambhar, Didwana and Pachbhadra, refund of half duty up to a yearly maximum of maunds 76,000, being allowed on the salt so issued and actually consumed in Bikaner territory.

Rajputana salt sources.
Sambhar.
Sales and issues and distribution of salt.
Appendices II, III and VI.

14. The sales of full duty paid Sambhar Salt, maunds 50,09,866, increased by maunds 2,92,192, or 6·19 per cent., but the issues, maunds 49,16,014, decreased by maunds 43,624, or 0·88 per cent., as compared with 1912-13.

Of the quantities consigned to the various provinces, the United Provinces of Agra and Oudh took maunds 31,88,703, Bihar maunds 56,719, the Central Provinces maunds 1,05,282, Rajputana maunds 8,09,201, Central India maunds 5,66,477, the Delhi Province maunds 91,150 and the Punjab, including Feudatory States, maunds 1,26, 502.

Manufacture of salt.
Appendix V.

15. The total quantity of salt, maunds 77,16,215, extracted during the official year was more by maunds 55,30,583, or 253·04 per cent., than in 1912-13. Maunds 61,95,026 of Kyar salt and maunds 15,21,189 of "Pan" salt were extracted as compared with maunds 16,69,170 of Kyar salt and maunds 5,16,462 of "Pan" salt in 1912-13. The Kyar salt manufactured in the Kyars at Sambhar amounted to maunds 26,85,294 from lake brine, maunds 6,07,178 from canal brine and maunds 8,98,812 from lake and canal brine in admixture. The manufacture of Kyar salt from lake brine began at Sambhar on the 20th October 1913 and from canal brine on the 13th October 1913, or about 3 months earlier than in the previous year. At Nawa and Jhapog the extraction of Kyar salt commenced on 20th and 21st October 1913, respectively. The manufacture of "Pan" salt commenced at Nawa on the 27th September 1913 and at Gudha on the 1st October 1913. No "Pan" salt was manufactured at Sambhar.

Rainfall and character of season.

16. The total rainfall during the year amounted to 11·71 inches at Sambhar and 11·58 inches at Nawa as compared with 26·04 and 19·54 inches, respectively, during 1912-13. The fall was less by 7·68 than the average for the

last 43 years from 1871-72. At Sambhar it rained on 8 days in June, the fall registered being 3·58 inches, on 5 days in July, the fall being 1·55 inches, on 5 days in August, the fall amounting to 2·40 inches, and on 2 days in December the fall amounting to 1·63 inches. During the remaining months of the year only light falls were received. The monsoon commenced early on 10th June and closed on 17th September 1913. The total fall registered from 1st July to 30th September 1913 was 5·10 inches as compared with 24·68 inches during the corresponding period of 1912. The depth of brine in the lake, as measured at the gauges on the 10th September 1913, was *nil* at Sambhar, 1½ inches at Jhapog and 1 inch at Nawa as compared with 2 feet at Sambhar, 2 feet 5 inches at Jhapog, 1 foot 10 inches at Gudha and 1 foot 10 inches at Nawa on the same date in the preceding year. The highest depths of brine at the gauges were 3 inches at Sambhar, 6 inches at Nawa and 5½ inches at Jhapog.

Outturn of salt for the manufacturing season at the Sambhar Lake.

17. Manufacturing operations started comparatively early. By the close of the season maunds 51,23,595 of Kyar salt, maunds 3,51,025 of Reservoir salt and maunds 14,56,003 of "Pan" salt had been extracted and stored. The total season's yield amounted to maunds 69,30,623 as against maunds 47,03,211 in the preceding season.

The balance of salt in stock at the close of the season was maunds 61,86,381, as compared with maunds 34,15,860 in 1913, maunds 47,16,898 in 1912 and maunds 71,89,160 in 1911.

Owing to the deficiency in the labour supply, which has been noticed in previous reports, experiments were continued to economise labour by employing mechanical means for the transportation of salt from the Kyar pans to the store heaps. A small tramway had been tried at Sambhar under my directions during the previous season, but it was received with suspicion by the labourers and proved a failure. The tramway was removed to Nawa in the season under report and met with unqualified success. I have now under consideration a scheme for the gradual introduction of a tramway system in the Sambhar Division and am hopeful that it will be most useful in meeting the labour difficulties which have proved so serious in recent years.

The supply of brine in the lake was scanty when the operations for the season commenced, but every effort was made to secure as much brine as possible in the Kyars before it receded out of reach. But the position was serious and the sanction of the Government of India was obtained to the construction of a subterranean brine canal at an estimated cost of Rs. 60,160 to supplement the outturn. On the night of 4th December 1913, however, a welcome fall of rain occurred, which saved the situation, and the construction of the canal during the season under report was not considered necessary. Before the rain fell in December it was estimated that the total outturn of salt at Sambhar would amount to 42 lakhs of maunds only. The actual outturn proved, however, to be 69,30,623 maunds. The season's results were, therefore, very satisfactory, the yield per pan being large and the quality of the salt good.

Register showing the history of Kyar pans.

18. The registers which were formerly maintained showing the history of each of the Kyar pans were found to be unwieldy and, although they involved a great amount of labour, they did not satisfactorily answer the purpose for which they were introduced. I have, therefore, after careful consideration, replaced these registers by a combined register, which will be maintained for 4 pans only in each of the 3 groups of Kyars at Sambhar and in the Kyars at Jhapog and Nawa. Of the 4 pans in each of these groups one pan will be an experimental one. In future a review will be submitted by each Manufacture Superintendent and the Assistant Commissioner of the Division of the general results of the season's working, and a special review of the results obtained and the lessons to be learnt from the experimental pans and those of which a special record is kept. The combined register, while greatly reducing work, will, I anticipate, give much better results than the registers hitherto maintained.

19 During the season beginning 1st September 1913, maunds 6,93,609 of Kyar salt were manufactured from subterranean brine obtained from the canal at Sambhar as compared with maunds 8,80,174 in the previous season.

Manufacture of "Kyar" salt from subterranean brine.

20. Contracts were given for 1,786 pans (1,359 at Nawa and 4·7 at Gudha), as compared with 1,463 in 1912-13. Maunds 11,21, 615 of "Pan" salt were extracted during the season as compared with maunds 8,52,363 in the preceding season. The quality of "Pan" salt produced was good. No saleable "Lake" salt formed in the lake.

"Pan" and "Lake" salt.

21. The incidence of cost per maund of Kyar salt amounts to Rs. 0-0-7·22, compared with Rs. 0-1-1 34 in 1912-13 and Rs. 0-2-10·87 in 1911-12. The reduction in the cost is due to the larger outturn of salt in the year under report. The items included in the cost of manufacture are Rs. 1,49,571 for extraction and storage, Rs. 32,729 expended on repairs to pans and Rs. 50,798 on account of interest on capital account, which amounted, at the close of 1913-14, to Rs. 13,84,109. The actual cost of extraction and storage was 4·64 pies per maund, compared with 4·14 pies in 1912-13 and 3·78 pies in 1911-12. The increase in cost is due to its having been found necessary to raise the rates paid to labourers for extraction. Excluding recoverable advances made to the pan contractors, the net cost of manufacturing "Pan" salt during the year amounted to 5·26 pies per maund, as compared with 4·31 pies in 1912-13 and 5·02 in 1911-12.

Cost of manufacture during the year.

22. The balance of stock at the close of the year amounted to maunds 45,19,473 as compared with maunds 17,47,856 in 1912-13·117 heaps, estimated to contain maunds 47,53,794, were cleared during the year and the actual outturn was more by 1·96 per cent. Of the 117 heaps, 5 stored in 1909-10, 5 in 1910-11 and 15 in 1911-12 scaled 22 63, 1·02 and 1·48 per cent., less, respectively, and 92 stored in 1912-13 scaled 4·72 per cent., more than was originally estimated. The work of estimation of both Kyar and "Pan" salt was done by Superintendents and Assistant Superintendents during the year and the result of the clearance of heaps estimated by them was satisfactory.

Stock balance and results of clearance of heaps during the year.

23. The usual account of the financial results of the lease of the Sambhar Lake is given below :—

Financial result of the lease of the Sambhar Lake.

SAMBHAR LAKE.

Stock Accounts.

Salt produced including excesses found on clearance of heaps :—

				Mds.
Down to close of 1912-13	...	...	...	16,23,53,633
During 1913-14 ...	...	...	...	79,12,936
		Total	...	17,02,66,569

Salt cleared from accounts, including sales, free deliveries, wastage and dryage :—

				Mds.
Down to close of 1912-13	...	...	...	16,06,05,777
During 1913-14 ...	...	...	...	51,41,319
		Total	...	16,57,47,096
Balance of stock at the close of 1913-14		...	...	45,19,473

Revenue Accounts.

Realizations from sale of salt to date :—

		Rs.
Down to close of 1912-13	... ...	4,35,90,146
During 1913-14	... ...	12,93,435
	Total ...	4,48,83,581

Expenditure incurred, including all Treaty and Royalty payments, and interest on capital expenditure and cost of up-keep, the principal being excluded :—

		Rs.
Down to the close of 1912-13	... ...	3,90,65,550
During 1913-14	... ...	12,11,247
	Total ...	4,02,76,797
Net credit balance at the close of 1913-14	... ...	46,06,784

The net credit balance at the close of the year was higher by Rs. 82,148 than that of 1912-13.

The revenue of the year exceeded the expenditure by Rs. 82,188 while the stock balance at the close of 1912-13 was higher by maunds 27,71,617. The value of this at four annas a maund, Rs. 6,92,904, *plus* Rs. 82,188, gives a profit of Rs. 7,75,092.

Didwana.
Sales, issues and distribution of salt.
Appendices II, III and VI.

24. The sales of Didwana salt which paid duty, maunds 3,22,974, were less by maunds 47,774, or 12·89 per cent., than the sales in 1912-13.

The issues of full duty paid salt, maunds 3,20,436, were less than the sales by maunds 2,538 and the issues of 1912-13 by maunds 46,583. The uncleared balance was maunds 9,158. No duty-free salt remained uncleared when the year closed.

The full duty paid salt, issued during the year, was consigned to the Punjab, including the Feudatory States, and Rajputana.

Outturn and Stock.
Appendix V.

25. The extraction of salt commenced on the 10th April 1913, and closed on the 12th June 1913. The salt manufactured during the year was of good quality. Maunds 2,52,922 were purchased from the manufacturers. The year opened with a balance of salt in stock of maunds 2,18,810. An excess on the quantity estimated and originally paid for, amounting to maunds 35,996, was discovered, paid for and added to stock. Maunds 3,43,374 were sold and the year closed with a balance of maunds 1,64,354. The cost of extraction and storage was 5·5 pies per maund as compared with 6·36 pies in 1912-13 and 5·45 pies in 1911-12. The price paid to the manufacturers varied, in accordance with the quality of the salt, from 2 to 3 pies a maund. The rainfall during the year amounted to 9·45 inches as compared with 16·94 inches in 1912-13.

Pachbadra.
Sales, issues and distribution of salt.
Appendices II, III, and VI.

26. The sales of Pachbadra salt which paid duty, maunds 8,82,857, were maunds 1,55,004, or 21·02 per cent., more than those of 1912-13. The issues of such salt, maunds 8,77,111, were more by maunds 1,15,760, or 15·20 per cent., than the issues of 1912-13. The quantity of duty free salt, maunds 1,16,709, purchased by the Jodhpur Darbar during the year was less by maunds 24,28[illegible]. The quantity issued, maunds 1,26,759,

was also less by maunds 4,188. A balance of duty-paid salt amounting to maunds 39,408 remained uncleared at the close of the year. No duty-free salt remained uncleared when the year closed.

The total issues, maunds 10,14,870, were more by maunds 1,11,572, or 12·35 per cent., than in 1912-13. The quantities declared at the source for the United Provinces of Agra and Oudh, the Central Provinces and Central India increased by maunds 32,163, 45,009 and 55,942, respectively. The quantities consigned to Rajputana and Sind fell off by maunds 21,129 and 408, respectively. No salt was shown as despatched to Delhi, Bombay and the Punjab, including the Feudatory States, during the year. The quantity purchased by "Banjaras", maunds 85,613, was maunds 15,845 or 22·71 per cent., more than the quantity purchased during 1912-13. This large increase is mainly due to both water and fodder having been plentiful at Pachbadra during the year.

Outturn and Stock. Appendix V.

27. The total rainfall of the year amounted to 10·91 inches as compared with 8·88 inches during 1912-13, and was distributed over 28 days in falls varying from 0·01 to 2·67 inches. There was light rain in June 1913 and February 1914. The heaviest rain fell in July 1913 when 4·97 inches were registered. The largest fall during that month was 2·67 inches. In August the rainfall amounted to 3·10 and in September to 0·80 inches. The months of April, October, November, December 1913, January and March 1914 were rainless. The average annual rainfall of the 32 years from 1881-82 to 1913-14 amounts to 12·10 inches.

133 working pits were selected for extraction, and of these 108 were completely emptied by the close of the year. The total outturn was maunds 11,08,361, or an average of 10,262·60 per pit. The quality of the salt extracted was fairly good.

The closing balance of stock at the end of the year was maunds 4,38,012 and the quantity in the 23 pits, which remained to be extracted after the year closed, was estimated to be maunds 1,08,266. The total, maunds 5,46,278 is sufficient to supply the ordinary demands of the trade until extraction can be resumed after the rains.

Payment of salt at rates varying in accordance with the quality.

28. The salt taken over from the Kharwals, or pit owners, was paid for as usual at rates varying in accordance with the quality of the salt. The bulk of the salt was paid for at the rate of one anna a maund.

Construction of new and renovation of old pits.

29. The total cost of constructing new and renovating old pits amounts to Rs. 88,651-0-9, of which Rs. 75,010-13-7 have been recovered from the pit owners. The balance to be recovered is Rs. 13,640-3-2.

Railway sidings and rate of clearing of Through Traffic salt.

30. The railway sidings were kept in order by the Jodhpur-Bikaner Railway at a cost of Rs. 450 as compared with Rs. 437 in 1912-13. The contractor was paid during the year at the rate of Rs. 1-10-0 per 100 maunds for clearing Through-Traffic salt as compared with Rs. 1-7-0 in 1912-13.

Issue of free salt at the Luni.

31. Maunds 3,426 of free salt were distributed at the usual rate of 6 seers per head to 22,837 persons residing in 39 villages in the Luni tract. The increase of 4,863 in the number of recipients and of maunds 730 in the quantity of salt issued is due to the return of many people entitled to receive salt who migrated to Sind last year.

Financial result of the lease of the minor salt sources in Jodhpur.

32. The usual account of the Financial administration of the minor salt sources in the Jodhpur State is published below, with reference to Article XI of

Salt Agreement of the 18th January 1879 :—

Receipts.		Rs.
Sale price of maunds 3,43,374 at Didwana	... ...	42,922
Sale price of maunds 9,99,566 at Pachbadra	... ...	93,709
Total	...	1,36,631
Charges.		
Expenditure on establishment, contingencies, excluding Treaty payments and the outlay treated as capital expenditure incurred up to the close of 1912-13, but including interest on the latter debitable to price, at Didwana ...	...	10,255
Expenditure on establishment, contingencies, excluding Treaty payments and the outlay treated as capital expenditure incurred up to the close of 1912-13. but including interest on the latter debitable to price, at Pachbadra ...	...	74,005
Liabilities under Article VI of the Agreement ...	...	3,76,000
Total	...	4,60,260
Net debit balance	...	3,23,629

Sale price of salt at the Rajputana Salt Sources. Appendix VII.

33. In accordance with the Government of India Resolution of the 17th January 1882, a sum of Rs. 31,689 expended at Sambhar during the year, was added to the capital account in calculating the actual cost of the salt produced at the Rajputana Salt Sources. The total amount treated as capital expenditure against the price of Sambhar salt to the close of the year was Rs. 16,68,370, comprising Rs. 11,74,448, the cost of construction and repairs of the " Kyars ", Rs. 2,85,255, expended upon railway sidings, Rs. 49,089, upon quarters for the establishment connected with manufacture, Rs. 1,37,630, upon the purchase, repairs and setting up of pumps and engines and, Rs. 21,948, the loss sustained upon a portable railway which was sold. The profit and loss on the transactions pertaining to each of the working Salt Sources have been worked out after inclusion into the accounts of leave and pensionary charges and elimination therefrom of Through Traffic receipts and charges. The amount of rent in column 7 of Appendix VII shows the rateable share calculated on the sales at all the Salt Sources of a fixed sum of Rs. 3,00,000 a year *plus*, in the case of Sambhar only, Royalty actually paid during the period.

The accounts compiled on the above basis for the 32 years ending 1913-14 show a net profit of Rs 1,11,33,047 on the sales of Sambhar salt, while the loss on the sales of salt at the Didwana and the Pachbadra Salt Sources amount to Rs. 35,674 and 7,65,296, respectively. There was a slight gain of Rs. 7,201 on the sales of salt effected at the closed Salt Sources. The profit on the Rajputana Salt Sources taken as one group amounts to Rs. 1,02,39,278.

With a view to showing the yearly transactions in respect of each of the Rajputana Salt Sources, the accounts of 1913-14 and of the four preceding years are shown separately in the statement following Appendix VII.

A total quantity of maunds 91,53,203, costing Rs. 10,22,518, or on an average Rs. 0-1-9·45 a maund, is estimated to have been produced during the year, and maunds 63,57,806 were sold at an average rate of Rs. 0-3-5·99 a maund. The profit for the year was Rs. 3,67,829. The balance of salt in stock was increased by maunds 61,41,278.

The Punjab Salt sources.

Sale price of salt at the Salt Sources of the *Cis*-Indus and Kalabagh Mines Division. Appendix VII-A.

34. Statistics similar to those pertaining to the Rajputana Salt Sources have been furnished in respect to the Salt Sources in the *Cis*-Indus and Kalabagh Mines Division, in Appendix VII A and in the statement following it. The accounts commence from 1st April 1894, and in the transactions for the 20 years ending 31st March 1914 there was a loss of Rs. 4,27,786 or 1·51 pies a maund,

on the sales effected during the period, maunds 5,41,68,243, on which Rs. 30,42,203, were realized on account of price while the cost of excavation and storage amounted to Rs. 34,69,989.

The price, 1 anna and 2 pies a maund, of salt throughout the *Cis*-Indus and Kalabagh Mines Division remained unchanged. There was in the year under report a net loss of Rs. 3,000 as compared with a profit of Rs. 2,937 in 1912-13.

Sales, issues and distribution of salt.
Appendices II and VI.

35. The sales during the year in the *Cis*-Indus and Kalabagh Mines Division, maunds 35,01,812, exceeded the sales of 1912-13 by maunds 8,890, or 0·25 per cent. The issues, maunds 35,10,145, were also more by maunds 36,685, or 1·06 per cent., than those of the previous year. There was an increase in sales at the Warthgunj (Khewra) and the Kalabagh Depôts and a decrease at the Warcha and the Nurpur Depôts. At Khewra and Kalabagh the sales increased by maunds 27,507 and 10,821 or 0·89 and 4·34 per cent., respectively. At Warcha and Nurpur the decrease amounted to maunds 29,387 and 51, or 18·42 and 0·99 per cent., respectively. The decrease in sales at Warcha is due chiefly to an increase in freight on salt from 3 annas to 4 annas and 5 pies per maund from Gunjial to Multan. The sales of the Khewra Depôt were 88·71 per cent. of the total sales of the whole Division, as compared with 88·15 per cent., in 1912-13. The uncleared balance at the close of the year under report was lower by maunds 8,332 than that of the preceding year. The work connected with the Through Traffic clearances continued to be carried out departmentally, instead of through a contractor. The average cost of carriage of salt from the mine to the Depôt was Rs. 0-12-9·43 per 100 maunds as compared with Rs. 0-12 3·14 during 1912-13 and the average cost of clearance of Through Traffic salt per 100 maunds was Rs. 1-11-9 as compared with Rs. 1-10-6 in 1912-13 and Rs. 1-6-11 in 1911-12.

The uncleared balance of Through Traffic salt on 31st March 1914 was maunds 65,435.

Maunds 1,05,973, or maunds 16,415 more than in 1912-13, were consigned to places in the Jammu and Kashmir State. Maunds 93,079, or maunds 54,402 more than in the previous year, were consigned to places in the North-West Frontier Province. There was an increase of maunds 64,021 in the quantity of salt consigned to places in the Punjab, including the Feudatory States. The Provinces of Bihar, Bengal and Rajputana received maunds 3,573, 629 and 224 more, respectively, while British Baluchistan, the United Provinces of Agra and Oudh, the Central Provinces and Berar, Central India, Sind and Bombay received maunds 3,183, 87,630, 400, 641, 10,657 and 3,918 less, respectively, than in 1912-13. Delhi, during the year under report, received maunds 3,850 more than last year.

Excavation of salt.
Appendix V.

36. The quantity of salt excavated in the Division during the year, maunds 37,93,480, was maunds 1,41,296, or 3·87 per cent., more than in 1912-13. The balance in stock at the close of the year amounted to maunds 8,61,220 at Khewra, maunds 11,595 at Warcha and maunds 29,812 at Kalabagh. The average outturn per 100 cubic feet at the Mayo Mine decreased from 138·95 in 1912-13 to 138·56 during the year under report. The cost per 100 maunds was Rs. 5-0-9·25 as compared with Rs. 4-13-6 10 in the preceding year.

Working in Khewra Mine.

37. Of a total of 24,73,968 cubic feet of salt excavated in the Mayo Mine, 23,52,497 cubic feet were obtained from chambers, 55,708 cubic feet from drifts and 65,763 cubic feet from the Low Level Tunnel. A total length of 1,448 feet of tunnels were driven at a cost of Rs. 1,689. Waste salt was thrown in 18 working blocks of the Pharwala, Sujowal and Buggy seams. The other annually recurring works connected with the mine, such as railing off dangerous places, repairing existing tunnels and constructing drains on the surface of the mine hill, cost Rs. 2,927.

The tramway line and rolling stock were kept in good order at a cost of Rs. 4,748. Five new large iron trucks and eight new depôt platform trucks

were made locally and 41 axles were replaced by new ones made in the Mayo Mine Workshop. Five sets of wheels complete with axles, axle boxes, etc., were purchased at a cost of Rs. 2,602.

Low level tunnel in the Mayo Mine.

38. During the year the low level tunnel sanctioned by the Government of India in the Department of Commerce and Industry in letter No. 35-33, dated the 4th January 1911, was driven to a length of 1,259 rft. at a cost of Rs. 16,329-4-1. The total length driven from the 8th April 1911 to the 31st March 1914 was 2,387 rft. and the total sum expended, including cost of machinery purchased, amounted to Rs. 47,144-9-10.

Expenditure connected with plague at Khewra and the other salt mines of the Division.

39. Khewra and the other salt mines of the Division escaped the plague during 1913-14. An expenditure of Rs. 14 was incurred during the year in connection with precautionary measures.

Construction of Hospital and Workshop.

40. The construction of the new hospital, at Khewra, was practically completed during the year under report. The new workshop, sanctioned in Government of India, Commerce and Industry Department, letter No. 9376-121, dated 19th December 1912, is also nearing completion.

Works in smaller mines.

41. No special expenditure was incurred in respect of the Nurpur Mine during the year. The exploration tunnel in the Warcha hill, was further extended by 581·5 rft. at a cost of Rs. 1,902-12-5. An exploration tunnel in the Mari hill was extended by 166·5 rft. at a cost of Rs. 865-9-0. The results were not satisfactory and the work on the tunnel was stopped.

Accidents.

42. No fatal, but 2 serious and 35 simple, accidents occurred at the Mayo Mine, where the average number of persons employed daily above and below ground during the calendar year 1913 amounted to 836, including 436 men, 344 women and 56 children under 12 years of age. One fatal accident occurred outside the mine to a woman, who was knocked down while crossing the tramway line by a truck loaded with salt. No accidents occurred at the Nurpur and Warcha Mines or at the Kalabagh quarries.

Mandi Mines.
Sales and distribution of salt.
Appendices II and VI.

43. The sales from the Mandi Mines, maunds 94,357, were maunds 1,320, or 1·42 per cent., more than the sales of 1912-13. There was a decrease at the Guma mine of maunds 7,328, or 33·04 per cent., while at the Drang Mine there was an increase of maunds 8,648, or 12·20 per cent. The clearances to the British districts of Kangra and Simla amounted to maunds 44,913 and 500, respectively.

Excavation of salt.

44. There was a shortage of supply of salt at the Guma and the Drang Mines. The balance of salt in stock on the 31st March 1914, was maunds 400 at Guma and maunds 5,500 at Drang as against maunds 50 and 2,500, respectively, in the previous year.

Sultanpur Salt Works.
Sales, issues and distribution of salt.
Appendices II and VI.

45. The sales of Sultanpuri salt, maunds 23,154, decreased by maunds 5,616, or 19·52 per cent., as compared with the sales of 1912-13. There was no uncleared balance at the close of the year. Maunds 23,354 were issued, of which maunds 21,687 were removed by railway and maunds 1,667 by road, maunds 19,947 being consigned to the United Provinces of Agra and Oudh and maunds 1,740 to Delhi. The bulk of the salt declared for the United Provinces of

Agra and Oudh was destined for Cawnpur, Dehra Dun, Pilibhit, Meerut and Haldwani which received maunds 2,000, 2,150, 9,300, 1,450 and 2,077, respectively.

Manufacture and stock.
Appendix V.

46. The opening balance of stock was maunds 2,282, maunds 23,448 were manufactured, maunds 23,371 were sold and maunds 2,359 remained in stock at the close of the year. Twenty-one factories were licensed during the year.

The price at which salt was sold by the manufacturers at the Sultanpur Salt Works ranged from one anna six pies to seven annas per maund and the average price was 4·63 annas per maund. In 1912-13, the price ranged from 3 annas to 5 annas and 6 pies a maund and the average price was 3·83 annas a maund.

Closure of the Zahidpur "Sarr".

47. As the Salt business at the Zahidpur "Sarr" of the Sultanpur Salt Works had greatly declined and there seemed no prospect of material improvement that "Sarr" was closed from the 9th January 1914.

Hakimi Cess.
Appendix I.

48. The realizations on account of Hakimi cess, at the sanctioned rate of 3 pies a maund, amounted to Rs. 362.

North-West Frontier Province—
Kohat Mines Division.
Sales, issues and distribution of salt.
Appendices II and VI.

49. Compared with the previous year the sales, maunds 5,07,229, of Kohat salt during the year were less by maunds 36,632 and the issues, maunds 5,09,058, were also less by maunds 34,045. The exports to Swat and Tirah increased by maunds 2,654 and 302, respectively. Maunds 2,876 were declared for Kabul, of which maunds 76 were issued from the Jatta Depôt and maunds 2,800 from Bahadur Khel. Maunds 4,97,558 were declared for places in British territory, a smaller quantity by maunds 34,221 than in 1912-13. The exports to Kohat, Bannu, Peshawar, Kurram, Derajat and Isakhel (Mianwali) decreased by maunds, 27,918, 3,011, 513, 978, 2,066 and 23, respectively.

Accidents.

50. No accident occurred at the quarries in the Division during the year.

Trade facilities and administrative improvements.

51. Maunds 2,11,734 of Kohat salt were carried by Railway into the Peshawar valley, as compared with maunds 3,03,415 in 1912-13.

The sales, maunds 3,32,983, and the issues, maunds 3,35,368, at the Jatta Depôt were less by maunds 25,411, or 7·09 per cent., and maunds 21,737, or 6·09 per cent., respectively, than in 1912-13. Of the total quantity of salt issued, maunds 3,15,229, were removed on carts, a decrease of maunds 24,809 on the quantity so removed in 1912-13. The decrease was due to the prevailing scarcity.

The issues, maunds 1,30,718, at the Bahadurkhel Depôt were maunds 11,972, or 8·39 per cent, less than in 1912-13. The quantity removed on carts, maunds 43,886, shows a decrease of maunds 8,032 as compared with 1912-13. The sales at Malgin were more by maunds 3,760 and at Karak less by maunds 3,506 than those of the previous year.

Encounter with raiders.

52. I am glad to record here that the conspicuous services rendered by my officers and establishment in connection with the encounter with raiders near Charpara, Bahadur Khel Circle, on the 2nd May 1913, have received due recognition at the hands of the Government of India and the Hon'ble the Chief Commissioner, North-West Frontier Province.

Mr. A. M. Young, Superintendent, Bahadur Khel Circle, has been awarded the Kaisar-i-Hind Medal, 1st class; Syed Ghulam Husain, Inspector, Northern India Salt Revenue, Karak, the title of *Khan Sahib* as a personal distinction; and Mirza Abid Husain, Inspector, Northern India Salt Revenue at Bahadur Khel, a "Sanad" from the Hon'ble the Chief Commissioner

Through Traffic.
Extent of trade and number of traders dealing direct with the Department.
Appendices VIII and IX.

53. The Through Traffic sales, maunds 25,40,963, of Sambhar salt during the year were more than those of 1912-13 by maunds 3,61,007, or 16·56 per cent., and comprised 51·48 per cent., of the rail-borne trade of the Division, as compared with 47·27 per cent., in 1912-13 and 38·35 per cent., in 1911-12. The Through Traffic sales of Pachbhadra salt, maunds 7,9[illegible],090, which comprised the whole of the rail-borne trade of the Division, were more than those of 1912-13 by maunds 1,42,853, or 21·77 per cent. The Through Traffic sales, maunds 30,69,948, of Khewra salt increased by maunds 24,657, or 0·81 per cent., and formed 94·17 per cent., of the total rail-borne trade of the Division, as compared with 94·83 per cent. in 1912-13. The total Through Traffic sales, maunds 64,10,001, represented 71·35 per cent., of the total rail-borne trade of the three sources which issue salt under the system, as compared with 69·37 per cent., in 1912-13.

The number of traders in Sambhar salt who dealt direct with the Department and the number of marts from which applications were received for this salt rose during the year from 1,314 to 1,403 and from 124 to 144, respectively. The number of direct dealers in Pachbhadra salt rose from 585 to 837, and there was also an increase of 9 in the number of marts. The number of direct dealers with Khewra rose from 2,393 to 2,567, and there was also an increase of 22 in the number of marts.

Payment of revenue on account of Through Traffic salt into Treasuries, Post Offices and Railway Stations.

54. Revenue on account of Through Traffic salt to the amount of Rs. 74,40,631 was paid during the year. Rs. 32,16,032, on account of Sambhar salt, were paid into 46 treasuries, 25 post offices and 21 stations on the Great Indian Peninsula Railway, Rs. 8,86,498, on account of Pachbhadra salt, were collected at 21 treasuries, 8 post offices and 6 stations on the Great Indian Peninsula Railway and Rs. 33,38,101, on account of *Cis*-Indus and Kalabagh Mines rock salt, were paid into 70 treasuries including 5 in the Jammu and Kashmir State and 23 post offices during the year. The total revenue paid into treasuries amounted to Rs. 63,61,122, into post offices to Rs. 8,48,487 and into stations on the Great Indian Peninsula Railway to Rs. 2,31,022. The payments made into treasuries, post offices and the stations on the Great Indian Peninsula Railway exceeded those of 1912-13 by Rs. 4,98,211, 1,03,932 and 7,505, respectively.

Through Traffic receipts and charges.

55. The usual account of Through Traffic receipts and charges is given below :—

—	Receipts.	Charges.		
		Fixed.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
Cis-Indus	47,968	10,535	40,660	51,195
Sambhar	39,719	3,124	26,966	30,090
Pach adra	12,493	2,918	13,644	16,562
Total ...	1,00,180	16,577	81,270	97,847

There was a profit of Rs. 2,333 on the year's transactions. Three pies a maund are realized from traders for clearing Through Traffic salt and the average

cost per maund was 3·20 pies at Khewra, 2·27 pies at Sambhar and 3·98 pies at Pachbadra. On the whole the average cost was 2·43 pies per maund.

Loss or gain on through traffic transactions. Appendices VII and VII-A.

56. The accounts shown in the preceding paragraph do not include the interest on capital expenditure incurred in connection with, and the leave and pensionary charges on account of the establishment employed on through traffic work in the Sambhar, Pachbadra and the *Cis*-Indus and Kalabagh Mines Divisions. An account including these as also the cost of service stamps is exhibited at the foot of Appendices VII and VII-A, and in the statements following them. In the Rajputana Divisions there was a loss of Rs 38,139 on the transactions for the 32 years ending 31st March 1914, while in the *Cis*-Indus and Kalabagh Mines Division, the gain during the 20 years ending 31st March 1914, amounts to Rs. 2,96,000.

Internal Branch. Receipts and charges. Appendices I, II, X and XI.

57. The revenue, Rs. 1,33,635, realized in the Internal Branch was more by Rs. 14,064, or 11·76 per cent., than in 1912-13. Maunds 83,244 of purified salt and maunds 10,047 of *Silta* (impure salt) were excised during the year, compared with maunds 70,818 and 7,594, in 1912-13. The receipts from license fees, Rs. 43,802, were more than those of 1912-13 by Rs. 500, or 1·15 per cent. The sales of saltpetre salt increased by maunds 13,750 in the Upper Division and fell off by maunds 1,560 in the Lower Division of the Internal Branch. The opening balance of purified salt in the bonded stores of refineries was maunds 24,372 and the closing balance maunds 20,783.

Excluding refunds, the revenue realized was less than the expenditure by Rs. 8,559. The fixed charges, Rs. 1,03,603, and the contingent charges, Rs. 38,591, were more by Rs. 503 and Rs. 3,245, respectively, than those of 1912-13. There was an increase in contingent charges under the heads "Travelling allowance", "Compensation for dearness of food grain", "Purchase and repairs of tents", "Service postage and telegrams", Stationery", "Uniform" and "Petty construction and repairs", and a decrease under the heads "Conveyance of tents and records", "House rent", "Hot weather charges", "Rewards" and "Miscellaneous".

Licenses issued. Appendix X.

58. 44,166 licenses to manufacture saline substances were issued during the year, or 1,746 less than in 1912-13. There was a decrease of 2,873 in the number of licenses issued for the manufacture of crude saltpetre, but there was an increase of 20, 1,032 and 75 in the number of licenses issued for the manufacture of refined saltpetre, sulphate of soda (khari) and carbonate of soda (rasi and sajji), respectively.

Operations in refineries and trade of Calcutta in saltpetre. Appendix XI.

59. 328 licensed refineries, or 13 more than in 1912-13, were worked. The quantity of crude saltpetre refined, maunds 8,16,637, and the quantity of refined saltpetre produced, maunds 4,42,208, were less by maunds 92,770 and 46,377, respectively, than in 1912-13. The percentage of refined saltpetre produced and of salt educed was 54·15 and 39·83, respectively, as compared with 53·72 and 34·98 in the preceding year. Maunds 10,584 were destroyed by the refiners as unsaleable.

Of the refineries which were worked, 326 were licensed during the year, the remainder having been licensed before the financial year began. The number of refineries worked in the North-West Frontier Province was less by two than in the preceding year, but there was an increase of 7, 5 and 3 in the Punjab, United Provinces of Agra and Oudh and Bihar, respectively. There was a decrease of maunds 322, 5,783, 17,576 and 69,089 in the quantity of refined saltpetre produced in the North-West Frontier, the Punjab, the United Provinces of Agra and Oudh and Bihar, respectively.

The quantity of saltpetre imported into Calcutta, maunds 3,78,791, was less by maunds 1,06,742. Of the quantity imported, maunds 2,04,772 were imported from Bihar and Orissa, maunds 1,36,751 from the United Provinces of

Agra and Oudh, maunds 31,710 from the Punjab, maunds 187 from Bengal and maunds 5,371 from Rajputana and Central India. The quantity exported from Calcutta by sea was maunds 3,59,187, or maunds 42,643 less than in 1912-13.

Refund of duty on salt used for industrial purposes.

60. The North-West Soap Company at Meerut, Messrs. D. Waldie and Company, Chemists, Messrs. Schroder Smidt and Company, Messrs. Hafiz Mohammad Halim of Cawnpur and Hafiz Mohammad Siddiq of Lucknow, Mr. Enrico N. Stein of Cawnpur and Delhi, Messrs. C. J. Mathews and Company of Cawnpur, Messrs. Stein Forbes and Company of Cawnpur, Messrs. Burk Brothers of Cawnpur, Mr. A. D. Meyer of Agra and the Empress Mills, Nagpur, held concessions of the right to use salt free of duty for industrial purposes. The fee of Rs. 100 which is payable annually by each of the firms named, except the North-West Soap Company, to cover the cost of supervision and incidental expenditure, was duly realized.

Rebates of duty amounting to Rs. 21,468 in all were paid to the above firms.

Salt trade with Tibet and Nepal.

61. Maunds 29,747 of Tibetan salt, or maunds 11,275 less than in 1912-13, were imported into the districts of Kumaon and Garhwal in the United Provinces of Agra and Oudh. The quantity of salt exported to Nepal, maunds 1,20,520, was more by maunds 5,191 than in 1912-13.

Supply of salt to Provinces with which the Department has dealings.
Appendix XIII.

62. Accurate statistics of consumption are not available owing to absence of records of stock. In the circumstances, to minimise this source of error, the average supply available per head has been calculated on the aggregate figures of 3 years. The following table summarizing the figures given in Appendix XIII gives, per head of population for the several provinces with which the Department has dealings, the balance between the supplies to, and export from, each province :—

—	Average supply per head of population during							
	1908-09.	1909-10.	1910-11.	Average	1911-12.	1912-13.	1913-14.	Average.
North-West Frontier Province	7·64	7·03	6·40	7·04	9·09	7·36	9·20	8·55
Punjab	9·00	8·96	8·74	8·90	9·42	9·16	8·90	9·16
Kashmir	9·28	11·42	9·21	9·97	10·54	9·01	14·97	11·51
United Provinces of Agra and Oudh.	8·73	9·19	9·41	9·11	9·53	9·94	9·47	9·65
Bihar and Orissa	11·44	12·03	11·95	11·81	12·48	11·04	12·02	11·85
Central Provinces ...	13·07	13·83	12·14	13·01	13·88	11·98	12·71	12·86
Rajputana and Central India ...	10·60	11·09	9·85	10·51	9·79	9·92	11·16	10·29

Prosecutions and punishments.
Appendices XIV and XV.

63. 226 cases of offences against the Salt Act occurred during the year, in which 267 persons were implicated, a decrease, as compared with 1912-13, of 20 in the number of cases and of 56 in number of persons concerned. 144 persons were prosecuted and 123 were released departmentally. Of the number prosecuted 3 were acquitted and 13 were under trial when the year closed. 128, or 88·89 per cent., of those tried, were convicted, as compared with 91·72 per cent., in 1912-13. 16 of the persons convicted were sentenced to imprisonment, with or without fine, and 112 were fined only.

64. Seven cases occurred in the Sambhar Lake Division. No cases occurred at the Luni, Pachbadra or the Sultanpur Salt Works.

Cases at the Rajputana Salt Sources and Sultanpur Salt Works.

65. Four cases occurred in the *Cis*-Indus and Kalabagh Mines Division in which the 4 persons concerned were released departmentally.

Cases in the *Cis*-Indus and Kalabagh Mines Division.

66. Twelve cases, involving 16 persons, occurred in the Kohat Mines Division against 14 cases and 23 persons in the previous year.

Cases in the Kohat Mines Division.

67. No case occurred at the Mandi Mines.

Cases at the Mandi mines.

68. In the Internal Branch there were 203 cases involving 240 persons. Maunds 21-28-1 of salt, pure and impure and maunds 139-1-9 of other saline substances were seized, 139 persons were detected manufacturing salt illicitly in crude saltpetre factories, 20 licensees were found to have manufactured substances other than those for which their factories were licensed and 41 persons were found to be working unlicensed factories. The Department took no penal action against 110 of the 240 persons. 130 persons were committed for trial, of whom 116 were convicted and the cases of 12 were pending at the close of the year. Of the maunds 21-28-1 of salt seized, maunds 4-22-0, were smuggled from saltpetre refineries.

Cases in the Internal Branch.

37 persons were arrested for manufacturing salt illicitly from saline earth in the Rajanpur (Dera Ghazi Khan) Circle.

69. No member of establishment was involved in a criminal case during the year.

Criminal offences committed by members of the establishment.

70. I held charge of the Department except for the period from 16th May to 14th November 1913. Mr. G. F. Buckley, Deputy Commissioner, held charge from the 16th to the 31st May and Mr. J. F. Connolly, I.C.S., officiated as Commissioner, from the 1st June to 14th November 1913.

Charge of the Department.

Mr. G. F. Buckley, held charge of the office of Deputy Commissioner up to 20th January 1914, when he proceeded on 6 months' combined leave, Mr. W. H. H. Money, officiated as Deputy Commissioner, from 21st January 1914 to the end of the year.

71. Mr. Buckley retired from the service of Government in the Northern India Salt Revenue Department with effect from the 21st July 1914, after over 42 years' most efficient and zealous service. By his retirement the Department has suffered a great loss.

Notice of officers.

Mr. Money, during the time that he held charge of the office of Deputy Commissioner, performed his duties very satisfactorily.

The following officers deserve special mention :—

Assistant Commissioners, Mr. C. H. Jeffery-Orchard, Mr. P. C. S. O'Connor, Mr. C. S. Haygarth and Mr. F. D. Reid.

Superintendents, Mr. Lakhmir Singh, Mr. G. W. C. Lisle, Mr. A. D. C. McIver, Mr. A. G. O. Howard, Mr. D. M. Smith, Mr. A. English, Mr. A. M. Young, Mr. P. T. Watling, Mr. Sri Kishen Munshi and Mr. Harnam Singh.

R. A. GAMBLE,

Commissioner,

Northern India Salt Revenue.

AGRA:

The 15th September 1914.

APPENDICES.

Appen

Statement of receipts and charges of the Northern Indi

Heads.	1 Central Office.	2 Sambhar Lake.	3 Didwana salt source.	4 Pachbadra salt source.
Receipts.	Rs.	Rs.	Rs	Rs.
Sale proceeds of salt	...	12,53,716	42,922	93,709
Excise duty on salt	...	50,09,866	3,22,974	8,82,857
Proprietary share of Government (Hakimi Cess) in the produce of the Sultanpur salt works.	...	...	...	...
Fees for licenses for saline works, Internal Branch	...	...	...	...
Miscellaneous, including fines and forfeitures	...	1,640	273	139
Through Traffic Collections	...	29,719	...	12,493
Total ...	...	63,04,941	3,66,169	9,89,198
Total of 1912-13 ...	...	59,33,456	4,19,141	8,19,699
FIXED CHARGES.				
Officers.				
Commissioner	26,612	...	...	...
Deputy Commissioner	18,271	...	...	...
Personal Assistant to Commissioner	5,300	...	...	...
Assistant Commissioners	...	11,354	...	8,754
Exchange Compensation Allowance	1,472	335	...	...
Office Establishment.				
Clerks	13,847	16,196	...	3,992
Servants and guards	2,286	3,695	...	2,423
Preventive Establishment.				
Superintendents and Assistant Superintendents	...	37,807	4,813	7,418
Inspectors	...	7,891	1,294	3,522
Clerks	...	3,378	367	...
Kotgushts, Jemadars and Havildars	...	4,410	238	2,342
Servants and guards	...	15,629	1,757	6,801
Medical Establishment	...	3,720	120	1,370
Temporary Establishment	...	1,323	224	208
Exchange Compensation Allowance	...	...	...	...
Total Fixed Charges ...	67,788	1,05,738	8,413	36,830
Total of 1912-13 ...	67,787	1,04,316	7,597	35,715
Contingencies.				
Travelling Allowances	3,548	3,883	8	518
Compensation for dearness of food-grain	63	...	...	1,297
Conveyance of tents and records	64	10	...	40
Purchase and repairs of tents	226	...	...	52
House rent	...	...	...	...
Hot weather charges	182	321	29	79
Service postage and telegrams	1,674	849	51	315
Stationery	207	205	2	70
Excavation and manufacture of salt	...	2,60,148	8,443	65,546
Rewards	...	4	...	...
Clearance of through traffic salt	...	26,966	...	14,094
Uniforms	4,890	27	4	26
Water-supply	...	...	...	1,347
Petty construction and repairs	...	6,797	536	5,743
Miscellaneous	754	3,797	256	1,869
Total Contingencies ...	11,608	3,03,007	9,329	90,496
Total of 1912-13 ...	15,505	1,50,286	12,030	86,509
Refunds ...	...	87	7,978	2,058
Total charges ...	79,396	4,08,832	25,720	1,29,378
Total of 1912-13 ...	83,292	2,59,657	19,627	1,27,045
Net receipts ...	−79,396	58,96,109	3,40,449	8,59,920
Percentage of charges ...	...	6·48	7·02	13·48
Treaty payments ...	...	...	...	...
Net receipts after deduction o treaty payment	...	...	...	...

dix I.

Salt Revenue Department for the year 1913-14.

5	6	7	8	9	10	
Cis-Indus and Kalabagh mines.	Kohat mines.	Mandi mines.	Sultanpur salt works	Internal Branch.	TOTAL.	Heads.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
						Receipts.
2,35,348	...	...	...	...	16,45,095	1. Sale proceeds of salt.
35,01,812	5,07,229	11,795	23,154	83,249	1,03,42,936	2. Excise duty on salt.
...	...	...	362	...	362	3. Proprietary share of Government (Hakimi Cess) in the produce of the Sultanpur salt works.
...	...	...	...	48,351	48,351	4. Fees for licenses for saline works, Internal Branch.
825	195	...	35	2,035	5,142	5. Miscellaneous including fines and forfeitures.
47,968	...	...	...	...	1,00,180	6. Through Traffic Collections.
38,05,953	5,07,424	11,795	23,551	1,33,635	1,21,42,666	Total.
37,35,466	5,44,194	11,030	29,103	1,19,571	1,16,72,259	Total of 1912-13.
						FIXED CHARGES. *Officers.*
...	...	...	...	...	26,612	Commissioner.
...	...	...	...	...	18,271	Deputy Commissioner.
...	...	...	...	...	5,300	Personal Assistant to Commissioner.
8,204	7,322	...	...	19,350	54,984	Assistant Commissioners.
...	389	...	...	1,073	8,269	Exchange Compensation Allowance. *Office Establishment.*
7,494	3,550	...	...	9,848	54,927	Clerks.
1,466	1,768	...	...	1,545	13,183	Servants and Guards. *Preventive Establishment.*
34,410	14,400	...	2,899	27,070	1,28,817	Superintendents and Assistant Superintendents.
8,288	3,361	2,760	1,010	19,741	47,867	Inspectors.
2,318	788	...	298	6,395	13,544	Clerks.
6,799	4,416	240	699	1,353	20,497	Kotgushts, Jemadars and Havildars.
34,818	27,385	1,184	2,969	16,602	1,06,745	Servants and Guards.
1,896	237	...	...	...	7,343	Medical Establishment.
1,387	...	...	...	626	3,768	Temporary Establishment.
196	...	...	134	...	330	Exchange Compensation Allowance.
1,07,276	63,616	4,184	8,009	1,03,603	5,05,457	Total Fixed Charges.
1,11,555	63,098	4,530	11,197	1,03,160	5,08,825	Total of 1912-13.
						Contingencies.
5,465	7,720	21	292	27,112	48,567	Travelling allowances.
...	...	...	...	98	1,458	Compensation for dearness of food grain.
6	448	...	...	3,604	4,172	Conveyance of tents and records.
99	1,014	...	...	2,867	4,258	Purchase and repairs of tents.
...	...	360	...	429	789	House-rent.
307	196	...	30	394	1,538	Hot weather charges.
1,528	634	19	71	2,049	7,260	Service postage and Telegrams.
201	117	5	6	487	1,300	Stationery.
2,42,000	...	...	...	...	5,76,137	Excavation and manufacture of salt.
...	51	...	...	544	599	Rewards
41,392	...	...	...	...	82,452	Clearance of through traffic salt.
49	41	4	17	89	5,147	Uniforms.
987	...	...	...	...	2,334	Water-supply.
42,122	6,658	...	784	105	62,745	Petty construction and repairs.
5,133	2,745	61	21	813	14,949	Miscellaneous.
2,39,359	19,624	470	1,221	38,591	8,13,705	Total Contingencies.
3,17,366	19,716	422	1,183	35,346	6,38,363	Total of 1912-13.
19	...	...	5	21,494	31,635	Refunds.
4,46,654	83,240	4,554	9,235	1,63,658	13,50,797	Total charges.
4,29,246	82,772	4,952	12,380	1,59,233	11,78,204	Total of 1912-13.
33,59,299	4,24,184	7,141	14,316	—30,053	1,07,91,869	Net receipts.
11·74	16·40	39·46	39·21	122·48	11·12	Percentage of charges.
...	...	...	...	...	31,22,076	Treaty payments.
...	...	...	...	...	76,69,793	Net receipts after deduction of treaty payments.

Appendix II.

Statement showing the quantities of the various descriptions of saltsold and issued on payment of duty during the year 1913-14.

Particulars.	Description of salt.	1913-14. Quantity of salt sold.	1913-14. Quantity of salt issued.	Remarks.
		Mds.	Mds.	
Salt which paid full excise duty at Rs. (*c*) per British maund of 82⅔ lbs.—				
Sambhar Lake, Rajputana	Salt obtained by evaporation of the brine of the Lake.	50,09,866	49,16,014	*Sambhar Salt.*- Sold at a uniform price of 4 annas a maund. An additional charge of 3 pies a maund is made for clearing salt by the Departmental Agency.
Didwana Salt Source, Rajputana	Salt produced by evaporation from well brine ...	3,22,974	3,20,436	*Didwana Salt.*- Sold at a uniform price of 2 annas a maund.
Pachbadra Salt Source, Rajputana	Salt obtained from subterranean brine exposed to solar evaporation in large pits.	8,82,857	8,77,111	*Pachbadra Salt.*— Sold at a uniform price of 1 anna and 6 pies per maund. An additional charge of 3 pies per maund is made on salt cleared by the Departmental Agency.
Mayo, Warcha and Nurpur mines. Punjab, *cis*-Indus and Kalabagh quarries, *trans*-Indus (*a*).	Rock salt excavated from mines and quarries ...	35,01,812	35,10,145	*Rock Salt.*—Sold at a uniform price of 1 anna and two pies a maund from sal depôts. An additional charge of 3 pies a maund is made on Khewra salt to cover the cost of its delivery into Railway wagons. *Sultanpur Salt.*—The salt is the property of the manufacturers and is sold by them at varying rates. *Saltpetre Salt.*—The salt is the property of the saltpetre refiners and is sold by them at varying rates.
Kohat Salt mines, North-West Frontier Province, *trans*-Indus (*b*).	Rock salt excavated from quarries	5,07,229	5,09,058	*Kohat Salt.*—Traders make their own arrangements with the miners of the different quarries for the salt they require. The average price paid is about 10½ pies a British maund.
Sultanpur Salt Works, Punjab	Salt produced by evaporation from well brine ...	23,154	23,354	*Mandi Salt.*- The realizations on Mandi salt are divided between the British Government and the Raja of Mandi in the proportion of two-thirds of the duty of 3 annas on every maund to the former and one-third of the duty and the whole of the price to the latter. The price was ten and a half annas a maund throughout the year.
Internal Branch, Punjab, United Provinces of Agra and Oudh, Behar.	Salt educed in the refinement of saltpetre ...	83,244	83,244	
	Total	1,03,31,136	1,02,39,362	
	Total of 1912-13 ...	99,52,882	1,02,04,195	
Salt which paid special rates of excise duty—				
(*d*) Mandi Salt Mines, Punjab	Rock salt excavated from quarries	94,357	94,357	
	Sales of 1912-13 ...	93,037	93,037	
	Grand total ...	1,04,25,493	1,03,33,719	
(*d*) Maunds 94,357 at annas 2	GRAND TOTAL OF 1912-13 ...	1,00,45,919	1,02,97,232	

	Sales.	Issues.
(*a*) Khewra (Warthganj Depôt)	31,06,613	31,15,277
Warcha Depôt	1,30,150	1,31,720
Nurpur Depôt	5,109	5,109
Kalabagh Depôt	2,59,940	2,58,039
Total ...	35,01,812	35,10,145
(*b*) Jatta Depôt	3,32,983	3,35,368
Bahadur Khel Depôt	1,30,857	1,30,718
Malgin Depôt	30,493	30,119
Karak Depôt	12,896	12,853
Total ...	5,07,229	5,09,058
(*c*) Rates of full excise duty maunds 1,03,31,136 at Re. 1-0-0	...	...

Appendix III.

Statement showing the quantities of salt sold and issued to Native States under treaty obligations during the year 1913-14.

Salt free of duty.

Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantity of salt sold.	Quantity of salt issued.
		Mds.	Mds.	Mds.
Didwana	Jodhpur	225,000	20,400	20,400
Pachbadra... ...			1,16,709	1,26,759
	Total ...	...	1,37,109	1,47,159
Sambhar	Rampur	5,000	5,000	5,000
Grand Total ...	...	2,30,000	1,42,109	1,52,159
Grand Total of 1912-13.	...	2,30,000	1,61,497	1,51,447

Salt free of both price and duty.

Sources of supply.	Native States.	Quantities to which the States are annually entitled.	Quantities issued.	Balance due.
		Mds.	Mds.	Mds.
Sambhar...	Alwar	1,000	1,000	1,000
	Bharatpur	1,000	1,000	1,000
	Dholpur	300	300	...
	Jaipur	7,000	7,000	7,000
	Karauli	50	100	...
	Kishangarh... ...	50	50	50
	Kotah	300	300	300
	Lawa	10	20	... (a)
	Jodhpur	14,000	13,250	4,550
Pachbadra	Jodhpur	10,000	10,000	10,000
	Udaipur	1,000	1,000	1,000
	Total ...	34,710	34,020	(a) 24,890
	Total of 1912-13 ...	34,710	35,110	24,200

Salt on which a refund of half the full duty is payable.

Sources of supply.	Native States.	Maximum quantity allowed annually.	Quantity delivered during the year.	Amount of half duty payable.
		Mds.	Mds.	Rs.
Sambhar	Bikaner	76,000	38,422	25,523
Didwana			12,625	
Pachbadra				
.....	...	...	...	...
.....	...	...	...	...
.....	...	...	...	...
.....	...	...	...	...
.....	...	...	...	...
.....	...	...	...	...
.....	...	...	...	...
.....	...	...	...	...
Total ...	...	76,000	(b) 51,047	25,523
Total of 1912-13 ...	...	20,000	20,000	10,000

(a) Difference of 10 maunds is due to the Lawa Durbar having taken the quantities of salt due to them for the calendar years 1913 and 1914 in the official year 1913-14.

(b) A total quantity of maunds 51,047 (38,422 from Didwana, 12,625 from Pachbadra) were booked for consumption in Bikaner territory during the year, but half of the full duty leviable thereon up to the maximum quantity of 76,000 maunds was payable as shown above.

Appendix IV.

Statement showing sums due in connection with salt treaties and agreements and amount paid during the year 1913-14.

Agency or Province.	State.	Articles of treaty or agreement, etc.	Amount payable. Rs.	A.	P.	Amount paid. Rs.	A.	P.	Remarks.
Rajputana Agency ...	Jaipur ...	XI Old Treaty, Sambhar ...	2,75,000	0	0	2,75,000	0	0	
		II Agreement	4,00,000	0	0	4,00,000	0	0	
		VII ditto	11,000	0	0	11,000	0	0	
		VIII ditto	2,309	2	7	2,309	2	7	
	Jodhpur ...	XI Old Treaty, Sambhar ...	1,25,000	0	0	1,25,000	0	0	
		XI Old Treaty, Nawa Gudha ...	3,00,000	0	0	3,00,000	0	0	
		VI Agreement	3,91,800	0	0	3,91,800	0	0	
		VII ditto	19,595	5	3	19,595	5	3	
		X ditto	1,25,000	0	0	1,25,000	0	0	
	Jaipur	Royalty payable on sales at Sambhar, Article XII of Old Treaty.	1,12,412	12	8	1,12,412	12	8	
	Jodhpur... ...		1,87,354	10	6	1,87,354	10	6	
	Udaipur ...	IV Agreement	12,900	0	0	12,900	0	0	
		V ditto	35,000	0	0	35,000	0	0	
		VI ditto	1,56,250	0	0	1,56,250	0	0	
	Alwar	VII ditto	1,25,000	0	0	1,25,000	0	0	
	Kishangarh ...	VII ditto	25,000	0	0	25,000	0	0	
	Bikaner ...	VI ditto	6,000	0	0	6,000	0	0	
	Bharatpur ...	VII ditto	1,50,000	0	0	1,50,000	0	0	
		Foreign Department No. 1271, dated 14th June 1879.	500	0	0	500	0	0	
	Sirohi	IV Agreement	1,800	0	0	1,800	0	0	
		Financial Department No. 2905, dated 21st August 1884.	9,000	0	0	9,000	0	0	
	Dholpur... ...	VII Agreement	60,000	0	0	60,000	0	0	
	Bundi	IV ditto	8,000	0	0	8,000	0	0	
	Tonk	IV ditto	20,000	0	0	20,000	0	0	
	Kotah	IV and V Agreement ...	19,175	0	0	19,175	0	0	
	Karauli ...	IV Agreement	5,000	0	0	5,000	0	0	
		Foreign Department No. 212-J. P., dated 18th April 1882.	694	15	0	694	15	0	
	Shahpura ...	IV Agreement	5,000	0	0	5,000	0	0	
	Jhalawar ...	IV and V Agreement ...	2,500	0	0	2,500	0	0	
	Istamradars and Jagirdars of Ajmer.	Foreign Department No. 1271, dated 14th June 1879.	4,178	0	0	4,178	0	0	
	Lawa	V Agreement	700	0	0	700	0	0	
	Kaibania ...	Foreign Department No. 846, dated 15th May 1884.	105	0	0	105	0	0	
	Mir Abdul Aziz and others, Sambhar.	Finance and Commerce Department No 427-J., dated 14th February 1898.	251	5	6	251	5	6	
		Total Rajputana Agency ... Carried over ...	25,96,526	3	6	25,96,526	3	6	

Appendix IV—*concld.*

Statement showing sums due in connection with salt treaties and agreements and amount paid during the year 1913-14.

Agency or Province.	State.	Articles of treaty or agreement, etc.	Amount payable.	Amount paid.	Remarks.
			Rs. A. P.	Rs. A. P	
		Brought forward ...	25,96,526 3 6	25,96,526 3 6	
Central India Agency	Gwalior	VII Agreement	3,12,500 0 0	3,12,500 0 0	
	Datia	VII ditto	10,000 0 0	10,000 0 0	
	Bhopal	II ditto	10,000 0 0	10,000 0 0	
	Jaora	II ditto	2,500 0 0	.. ...	
	Sitamau	II ditto	2,000 0 0	2,000 0 0	
	Rutlam	II ditto	1,000 0 0	1,000 0 0	
	Indore	Supplementary Article to clause 2 of Agreement.	61,875 0 0	61,875 0 0	
	Dewas (Senior) ...	Supplementary Article to clause 2 of Agreement.	412 8 0	412 8 0	
	Dewas (Junior) ...	Supplementary Article to clause 2 of Agreement.	412 8 0	412 8 0	
	Sailana	Supplementary Article to clause 2 of Agreement.	412 8 0	412 8 0	
	Narsingarh ...	Supplementary Article to clause 2 of Agreement.	618 12 0	618 12 0	
	Rajgarh	Supplementary Article to clause 2 of Agreement.	618 12 0	618 12 0	
	Sampthar... ...	Foreign Department No. 501, dated 4th January 1884.	1,450 0 0	1,450 0 0	
		Total Central India Agency ...	4,03,800 0 0	4,01,300 0 0	
Punjab Province ...	Bahawalpur ...	VI Agreement	80,000 0 0	80,000 0 0	
North-West Frontier Province.	Kohat Chiefs and villagers.	Finance and Commerce Department No. 2546-3. R., dated 12th June 1896.	50,000 0 0	44,249 12 4	
		Total Punjab and North-West Frontier Province.	1,30,000 0 0	1,24,249 12 4	
		Grand Total ...	31,30,326 3 6	31,22,075 15 10	

Appendix V.

Statement showing the outturn and stocks of salt at the different Salt Sources during the year 1913-14.

Salt Sources.	Opening balance of stock.	Credits.			Total stock.	Debits.				Closing balance of stock.*	Remarks.
		Quantity of salt manufactured or excavated.	Excess discovered in heaps of salt cleared.	Total.		Quantity of salt sold.	Issues of salt free of both price and duty.	Deficits found in heaps of salt cleared.	Total		
Rajputana sources.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Sambhar	17,47,856	77,16,215	1,96,721	79 12,936	96,60,792	50,14,866	23,020	1,03,433	51,41,319	45,19,473	Sambhar, 117 heaps were cleared with a net excess of maunds 93.288 or 1·96 per cent.
Pachbadra	3,40,217	7,23,788	3,84,573	11,08,361	14.48,578	9,99,566	11,000	...	10,10,566	(a) 4,38,012	Pachbadra, 119 heaps were cleared with a net excess of maunds 3,84,573 or 37·36 per cent.
Didwana	2,18,810	2,52,922	35,996	2,88,918	5,07,728	3,43,374	...	...	3,43,374	1,64.354	Didwana, 4 heaps were cleared with a net excess of maunds 35,995 or 11·60 per cent.
Total ...	23,06,883	86,92,925	6,17,296	93,10,215	1,16,17,098	63,57,806	34,020	1,03,433	64,95,259	51,21,839	
Total of 1912-13 ...	52,63,622	31,67,768	3,47,538	35,15,306	87,78,928	59,77,772	35,110	4,59,163	64,72,045	23,06,883	
Cis-Indus and Kalabagh Mines.											
Mayo Mine	5,39,905	34,27,928	...	34,27 928	39,67,833	31,06 613	...	...	31,06,613	8,61,220	
Warcha Mine	11,595	1,30,150	...	1,30,150	1,41,745	1,30,150	...	...	1,3 ,150	11,595	
Nurpur Mine	...	5,109	...	5,109	5,109	5,109	...	...	5,109	...	
Kalabagh Quarries	59,459	2,30,293	...	2,30,293	2,89,752	2,59,940	...	...	2,59,940	29,812	
Total ...	6,10,959	37,93,480	...	37 93,480	44,04.439	35,01 812	...	...	35,01,812	9,02,627	
Total of 1912-13 ...	4,51,097	36,52,184	...	36 52,184	41,03,881	34,92,922	...	..	34.92,922	6,10,959	
Sultanpur Salt Works ...	2,282	22,958	490	23,448	25,730	23,154	...	217	23,371	2,359	
Figures of 1912-13 ...	5,575	23,434	2,408	25,842	31,417	28,770	...	...	28,770	2,647	

*These balances exclude the following quantities of salt for which Rawannahs were granted but for which no salt was issued by the close of March 1914.

	Maunds.
Sambhar	5 88,182
Pachbadra	39,408
Didwana	9,158
Cis-Indus and Kalabagh mines	79,684
Sultanpur Salt Works ...	...
Total ...	7,16,432

(a) Includes maunds 87,602, the probable existing excess of 25 per cent., over the recorded closing balance of maunds 3,50,411.

Appendix VI.

Statement showing the territorial distribution of the salt issued by the Northern India Salt Revenue Department over areas of consumption during the year 1913-14.

Description of salt.	Areas of Consumption.															
	Delhi Imperial City.	Punjab including Feudatory states.	North-West Frontier Province	Jammu and Kashmir.	British Baluchistan.	Afghanistan and Independent territory west of the Indus.	United Provinces of Agra and Oudh.	Province of Bihar.	Bengal.	Central Provinces and Berar.	Rajputana	Central India.	Sind.	Bombay.	Total.	Remarks.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Cis-Indus and Kalabagh Mines rock salt ...	18,900	24,65,445	93,079	1,05,973	4,100	...	6,01,949	1,75,237	5,129	500	316	...	37,267	2,250	35,10,145	
Kohat Rock salt	...	...	4,93,558	...	...	15,500	...	...	...	...	...	...	...	...	5,09,058	
Mandi Rock salt	...	94,357	...	...	...	...	...	...	...	...	...	...	...	...	94,357	
Salt of the Sultanpur Salt Works ...	1,740	1,667	...	...	...	...	19,947	...	...	...	...	...	...	...	23,354	
Sambhar salt	91,150	1,26,502	...	...	...	...	31,88,703	56,719	...	1,05,282	8,09,201	5,66,477	...	...	49,44,034	
Didwana salt	...	2,37,838	...	...	...	...	...	...	...	...	1,02,998	...	...	...	3,40,836	
Pachbadra salt	...	...	...	...	...	...	1,87,500	...	...	2,18,917	2,55,695	3,50,991	1,767	...	10,14,870	
Saltpetre salt	...	52	...	...	...	...	66,036	17,156	...	...	...	...	...	...	83,244	
Total ...	1,11,790	29,25,861	5,86,637	1,05,973	4,100	15,500	40,64,135	2,49,112	5,129	3,24,699	11,68,210	9,17,468	39,034	2,250	1,05,19,898	
Total of 1912-13 ...	1,07,560	28,80,815	5,66,433	89,558	7,283	15,324	42,12,549	2,23,066	4,500	2,76,473	11,72,627	8,71,335	50,099	6,168	1,04,83,790	

Further details of the distribution of the salt sold and issued from the Mandi quarries.

Name of mine.	Quantity sold for consumption in British Territory.				Quantity sold for consumption in Native States.						Total quantity of salt cleared.
	Kangra.	Kulu.	Simla.	Total.	Mandi.	Suket.	Chumba.	Bilaspur.	Rampur Bashahr.	Total.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Guma	19,496	17,049	500	37,045	31,315	5,363	...	3,447	2,536	42,461	79,506
Lang	7,646	722	...	8,368	6,474	...	9	...	...	6,483	14,851
Total ...	27,142	17,771	500	45,413	37,789	5,363	9	3,447	2,536	48,944	94,357
Total of 1912 13 ...	24,066	19,266	268	43,600	39,518	5,363	118	2,734	1,704	49,437	93,037

Appendix VII.

Statement showing what the sale price of salt should be at the Rajputana Salt Sources under the orders contained in Resolution No. 326, dated 17th January 1882, of the Department of Finance and Commerce calculated for a period of 32 years from 1st April, 1882 to 31st March 1914.

Salt Sources.	Balance of salt in stock at commencement of the period and the quantity of salt produced less ascertained wastage and issues free of cost to Durbars.	Expenditure incurred.							Average expenditure per maund on salt produced.	Receipts.			Difference between receipts and expenditure.
		Cost of manufacture and storage.	Cost of supervision.	Share of cost of Hospital establishment, medicines, etc.	Interest on capital expenditure and outlay on account of upkeep of works at 4 per cent., up-to 31st March 1900 and 3¾ per cent., afterwards.	Rent of sources including Royalty on sales.	Leave and Pensionary charges.	Total expenditure.		Quantity of salt sold during the period.	Realized on account of price.	Average price per maund on salt sold.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.
Sambhar	13,50,46,496	39,23,111	10,32,041	23,138	12,65,234	1,50,22,227	1,75,759	2,14,41,510	0 2 6·48	13,05,27,023	3,25,74,557	0 3 11·92	+1,11,33,047
Didwana	1,10,78,820	2,74,471	69,317	6,156	2,952	6,40,655	18,468	10,12,019	0 1 5·53	1,09,14,466	9,76,345	0 1 5·18	−35,674
Pachbadra	2,20,54,761	14,61,768	88,458	8,117	18,596	12,73,998	33,083	28,84,020	0 2 1·17	2,17,04,352	21,18,724	0 1 6·74	−7,65,296
Closed Salt Sources	4,03,645	22,497	...	...	...	23,693	...	46,190	0 1 9·97	4,03,645	53,391	0 2 1·39	+7,201
Total ...	16,85,83,722	56,81,847	11,89,816	37,411	12,86,782	1,69,60,573	2,27,310	2,53,83,739	0 2 4·91	16,35,49,486	3,57,23,017	0 3 5·32	+1,02,39,278

(a) Includes Rs. 73 60,574-7-2 on account of actual Royalty payments made during the period—

Balance of salt in stock at commencement of the peroid—	Maunds.	Stock balance on 31st March 1914. Maunds.
Sambhar	17,47,856	45,19,473
Didwana	2,18,810	1,64,354
Pachbadra	3,40,217	4,38,012*
Closed Salt Sources ...	...	...
Total ...	23,06,883	51,21,839

	Rs.
Total through traffic receipts during the period ...	11,22,546
Expenditure	11,60,685
Balance	−38,139

* Includes maunds 87,602, the probable existing excess of 25 per cent., over the recorded closing stock balance of maunds 3,50,411.

Note.—The figures in column 7 indicate :—
Opposite Sambhar—The actual Royalty payments *plus* the rateable share calculated on the sales of the fixed sum of Rs. 8,00,000 a year chargeable against the selling price of salt at the whole of the Rajputana Salt Sources under the orders of Government of India conveyed in letter No. 5441, dated 22nd November 1890.
Opposite the remaining and closed salt sources the rateable share of the fixed sum of Rs. 3,00,000 above referred to.

The following statement exhibits the yearly account from 1909-10 to 1913-14 separately.

Salt Sources.	Quantity of salt produced during the year less ascertained wastage and issues free of cost to Durbars.	Expenditure incurred. Cost of manufacture and storage.	Cost of supervision.	Share of cost of hospital establishment, medicines, etc.	Interest on capital expenditure and outlay on account of upkeep of works at 3¾ per cent.	Rent of sources including Royalty on sales.	Leave and pensionary charges.	Total expenditure.	Average expenditure per maund on salt produced.	Receipts. Quantity of salt sold.	Realized on account of price.	Average price per maund on salt sold.	Difference between receipts and expenditure.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.
					1909-10.								
Sambhar	65,14,698	1,67,223	38,842	1,160	54,509	(a)6,02,242	5,677	8,69,653	0 2 1·63	48,05,112	12,01,278	0 4 0	+3,31,625
Didwana	2,69,359	7,510	2,640	201	127	17,230	571	28,279	0 1 8·15	3,25,379	19,984	0 0 11·79	—8,295
Pachbadra	7,45,164	44,036	6,368	248	1,361	27,917	998	80,928	0 1 8·85	5,27,172	49,422	0 1 6	—31,506
Closed Salt Sources	...	...	...	...	...	395	...	395	...	7,458	699	0 1 6	+304
Total ...	75,29,221	2,18,769	47,850	1,609	55,997	6,47,784	7,246	9,79,255	0 2 0·97	56,65,121	12,71,383	0 3 7·09	+2,92,128

(a) Includes Rs. 3,47,784 on account of actual royalty payments during the year.

Balance of salt in stock at the close of the year.

	Mds.
Sambhar	21,73,879
Didwana	2,94,744
Pachbadra	1,92,012 (b)

(b) Includes an excess of 25 per cent over the recorded balance.

	Rs.
Total through traffic receipts	26,282
Expenditure	26,807
Balance	— 525

					1910-11.								
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. (a)	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.
Sambhar	99,99,517	2,46,986	42,673	915	56,542	5,48,155	6,517	9,01,488	0 1 5.31	42,22,349	10,55,587	0 4 0	+1,54,099
Didwana	3,14,858	8,213	2,640	214	132	21,643	597	33,439	0 1 8·39	3,80,536	47,567	0 2 0	+ 14,128
Pachbadra...	6,93,811	41,099	6,368	285	1,386	37,703	1,028	87,869	0 2 0·32	6,62,913	62,186	0 1 6	— 25,683
Closed Salt Sources	...	...	...	...	...	510	...	510	...	8,980	842	0 1 6	+ 332
Total ...	1,10,08,186	2,96,298	51,381	1,414	58,060	6,08,011	8,142	10,23,306	0 1 5·85	52,74,778	11,66,182	0 3 6·45	+1,42,876

(a) Includes Rs. 3,08,011 on account of actual royalty payments during the year.

Balance of salt in stock at the close of the year.

	Mds.
Sambhar	79,51,047
Didwana	2,29,066
Pachbadra	2,30,635 (b)

(b) Includes an excess of 25 per cent over the recorded balance.

	Rs.
Total through traffic receipts	38,406
Expenditure	31,468
Balance	+6,938

The following statement exhibits the yearly account from 1909-10 to 1913-14 separately.

Salt Sources.	Quantity of salt produced during the year less ascertained wastage and issues free of cost to Durbars	Expenditure incurred.							Average expenditure per maund on salt produced.	Receipts.			Difference between receipts and expenditure.
		Cost of manufacture and storage.	Cost of supervision.	Share of cost of hospital establishment, medicines, etc.	Interest on capital expenditure and outlay on account of upkeep of works at 3¾ per cent.	Rent of sources including royalty on sales.	Leave and pensionary charges.	Total expenditure.		Quantity of salt sold.	Realized on account of price.	Average price per maund on salt sold.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					1911-12.								
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.
Sambhar	12,20,265	1,02,266	35,723	1,270	58,242	(a) 4,87,861	6,343	6,91,705	0 9 0·83	44,85,560	11,21,390	0 4 0	+ 4,29,685
Didwana	4,04,211	12,102	2,640	212	138	18,585	599	34,276	0 1 4·28	3,50,080	43,760	0 2 0	+ 9,484
Pachbadra	8,66,675	59,177	6,368	339	1,411	43,290	1,114	1,11,699	0 2 0·74	8, 5,445	76,510	0 1 6	− 35,189
Total ...	24,91,151	1,73,545	44,731	1,821	59,791	5,49,736	8,056	8,37,680	0 5 4·56	56,51,085	12,41,660	0 3 6·19	+ 4,03,980

(a) Includes Rs. 2,49,735 on account of actual royalty payments during the year.

Balance of salt in stock at the close of the year.

	Mds.
Sambhar	46,85,752
Didwana	2,83,197
Pachbadra	2,94,673 (b)

(b) Includes an excess of 25 per cent over the recorded balance.

	Rs.
Total through traffic receipts	37,192
Expenditure	31,211
Balance	+5,981

The following statement exhibits the yearly account from 1909-10 to 1913-14 separately.

Salt Sources.	Quantity of salt produced during the year less ascertained wastage and issues free of cost to Durbars.	Expenditure incurred. Cost of manufacture and storage.	Cost of supervision.	Share of cost of hospital establishment medicines, etc.	Interest on capital expenditure and outlay on account of upkeep of works at 3¾ per cent.	Rent of sources including royalty on sales.	Leave and pensionary charges.	Total expenditure.	Average expenditure per maund on salt produced.	Receipts. Quantity of salt sold.	Realised on account of price.	Average price per maund on salt sold.	Difference between receipts and expenditure.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
						1912-13.							
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.
Sambhar	17,84,778	83,246	37,892	1,245	60,125	(a) 5,13,068	6,772	7,02,348	0 6 3·56	47,22,674	11,80,669	0 4 0	+4,78,321
Didwana	3,21,861	11,033	1,638	60	141	19,384	278	32,534	0 1 7·40	3,86,248	48,281	0 2 0	+15,747
Pachbadra	9,05,286	55,658	6,668	321	1,459	43,604	1,105	1,08,815	0 1 11·08	8,68,850	81,455	0 1 6	−27,360
Total ...	30,11,925	1,49,937	46,198	1,626	61,725	5,76,056	8,155	8,43,697	0 4 5·83	59,77,772	13,10,405	0 3 6·08	+4,66,708

(a) Includes Rs. 2,76,056 on account of actual royalty payments during the year.

Balance of salt in stock at the close of the year

	Mds.
Sambhar	17,47,856
Didwana	2,18,810
Pachbadra	3,40,217 (b)

(b) Includes an excess of 25 per cent over the recorded balance.

	Rs.
Total through traffic receipts	44,361
Expenditure	40,442
Balance ...	+3,919

4CN1SR

The following statement exhibits the yearly account from 1909-10 to 1913-14 separately.

Salt Sources.	Quantity of salt produced during the year, less ascertained wastage and issues free of cost to Durbars.	Expenditure incurred.							Average expenditure per maund on salt produced.	Receipts.			Difference between receipts and expenditure.
		Cost of manufacture and storage.	Cost of supervision.	Sha reof cost of hospital establishment, medicines, etc.	Interest on capital expenditure and outlay on account of upkeep of works at 3¾ per cent.	Rent of sources including royalty on sales.	Leave and pensionary charges.	Total expenditure.		Quantity of salt sold.	Realized on account of price.	Average price per maund on salt sold.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.	1913-14. Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.
Sambhar	77,86,483	2,29,894	38,204	1,121	61,376	(a) 5,36,399	6,566	8,73,560	0 1 9·54	50,14,866	12,53,716	0 4 0	+3,80,156
Didwana	2,88,918	8,443	1,638	30	144	16,202	278	26,735	0 1 5·76	3,43,374	42,922	0 2 0	+16,187
Pachbadra	10,77,802	65,545	6,668	243	1,548	47,166	1,052	1,22,223	0 1 9·77	9,99,566	93,709	0 1 6	—28,514
Total ...	91,53,203	3,03,883	46,510	1,394	63,068	5,99,767	7,896	10,22,518	0 1 9·45	63,57,806	13,90,347	0 3 5·99	+3,67,829

(a) Includes Rs. 2,99,767 on account of actual royalty payments during the year.

Balance of salt in stock at the close of the year.

			Mds.
Sambhar	...	...	45,19,473
Didwana	...	...	1,64,354
Pachbadra	...	...	4,88,012 (b)

(b) Includes an excess of 28 per cent over the recorded balance.

		Rs.
Total through traffic receipts ...	...	53,498
Expenditure ...	...	44,111
Balance	...	+9,387

Appendix VII-A.

Statement showing what the sale price of salt should be at the Salt Sources of the Cis-Indus and Kalabagh Mines Division under the orders contained in Resolution No. 326, dated 17th January, 1882, of the Department of Finance and Commerce calculated for a period of 20 years from 1st April, 1894 to 31st March, 1914.

—	COST OF SALT.							SALES.	PRICE.		PROFIT OR LOSS.	
		EXCAVATION AND STORAGE										
	Quantity.	Interest on capital expenditure.	Other charges.	Leave and pensionary charges.	Total.	Average rate per maund.		Quantity.	Total amount realized.	Average rate per maund.	Total amount of profit or loss.	Profit or loss per maund.
1	2	3	4	5	6	7		8	9	10	11	12
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.		Md.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
Khewrah	4,74,17,301	4,03,673	26,68,853	34 633	31,07,159	0 1 0·58		4,74,17,301	27,00,453	0 0 10·93	−4,06,706	−0 0 1·65
Nurpur	87,003	149	3,473	...	3,622	0 0 7·99		87,003	4,390	0 0 9·69	+768	+0 0 1·69
Warcha	25,64,729	3,402	1,36,250	5,388	1,45,040	0 0 10·86		25,64,729	1,29,480	0 0 9·69	−15,560	−0 0 1·16
Kalabagh	40,99,210	1,421	2,00,803	2,944	2,14,168	0 0 10·03		40,99,210	2,07,880	0 0 9·74	−6,288	−0 0 0·30
Total ...	5,41,68,243	4,08,645	30,18,379	42,965	34,69,989	0 1 0·30		5,41,68,243	30,42,203	0 0 10·78	−4,27,786	−0 0 1·51

Total through traffic receipts	...	Rs. 10,89,214
Expenditure	...	„ 7,93,214
Balance	...	„ +2,96,000

The following statement exhibits the yearly account from 1909-10 to 1913-14 separately.

—	COST OF SALT. Excavation and Storage. Quantity.	Interest on capital expenditure.	Other charges.	Leave and pensionary charges.	Total.	Average rate per maund.	Sales. Quantity.	Price. Total amount realized.	Average rate per maund.	Profit or Loss. Total amount of profit or loss.	Profit or loss per maund.
1	2	3	4	5	6	7	8	9	10	11	12
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
1909-10.											
Khewrah	28,04,701	23,700	1,63,975	1,827	1,89,502	0 1 0·97	28,04,701	1,75,294	0 1 0	−14,208	−0 0 0·97
Nurpur	4,892	15	184	...	199	0 0 7·81	4,892	229	0 0 9	+30	+0 0 1·19
Warcha	1,83,848	265	8,594	257	9,116	0 0 9·52	1,83,848	8,618	0 0 9	−498	−0 0 0·52
Kalabagh	3,10,943	83	14,376	247	14,706	0 0 9·08	3,10,943	14,576	0 0 9	−130	−0 0 0·08
Total ...	33,04,384	24,063	1,87,129	2,331	2,13,523	0 1 0·40	33,04,384	1,98,717	0 0 11·54	−14,806	−0 0 0·86
									Total through traffic receipt ...		Rs. 43,332
									Expenditure		„ 42,081
									Balance ...		„ +1,251
1910-11.											
Khewrah	28,38,786	24,285	1,66,135	1,827	1,92,247	0 1 1·00	28,38,786	1,88,271	0 1 0·73	−3,976	−0 0 0·27
Nurpur	4,802	15	189	...	204	0 0 8·16	4,802	242	0 0 9·68	+38	+0 0 1·52
Warcha	1,53,350	267	7,693	257	8,217	0 0 10·29	1,53,350	7,753	0 0 9·71	−464	−0 0 0·58
Kalabagh	3,03,158	86	14,697	247	15,030	0 0 9·51	3,03,158	15,257	0 0 9·71	+227	+0 0 0·15
Total ...	33,00,096	24,653	1,88,714	2,331	2,15,698	0 1 0·55	33,00,096	2,11,523	0 1 0·30	−4,175	−0 0 0·25
									Total through traffic receipts ...		Rs. 43,824
									Expenditure		„ 48,478
									Balance ...		„ −4,654

The following statement exhibits the yearly account from 1909-10 to 1913-14 separately.

—	COST OF SALT. Excavation and Storage. Quantity.	Interest on capital expenditure.	Other charges.	Leave and pensionary charges.	Total.	Average rate per maund.	Sales. Quantity.	Price. Total amount realized.	Average rate per maund.	Profit or Loss. Total amount of profit or loss.	Profit or loss per maund.
1	2	3	4	5	6	7	8	9	10	11	12
1911-12.	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
Khewrah	30,02,541	25,019	1,81,655	2,119	2,08,793	0 1 1·35	30,02,541	2,03,297	0 1 1	−5,496	−0 0 0·35
Nurpur	4,702	15	200	...	215	0 0 8·78	4,702	249	0 0 10·17	+34	+0 0 1·39
Warcha	1,58,592	271	8,572	307	9,150	0 0 11·08	1,58,592	8,629	0 0 10·44	−521	−0 0 0·64
Kalabagh	3,26,164	89	17,388	269	17,756	0 0 10·44	3,26,164	17,581	0 0 10·35	−165	−0 0 0·09
Total ...	34,91,999	25,394	2,07,815	2,695	2,35,904	0 1 0·97	34,91,999	2,29,756	0 1 0·63	−6,148	−0 0 0·34
								Total through traffic receipts ...			Rs. 46,393
								Expenditure			„ 46,724
								Balance			„ −331
1912-13.	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
Khewrah	30,79,106	25,590	1,94,017	2,091	2,21,698	0 1 1·82	30,79,106	2,24,228	0 1 1·98	+2,530	+0 0 0·16
Nurpur	5,160	15	284	...	299	0 0 11·13	5,160	373	0 1 1·88	+74	+0 0 2·75
Warcha	1,59,537	286	10,460	308	11,054	0 1 1·30	1,59,537	11,589	0 1 1·95	+535	+0 0 0·65
Kalabagh	2,49,119	93	17,138	270	17,501	0 1 1·48	2,49,119	17,299	0 1 1·33	−202	−0 0 0·15
Total ...	34,92,922	25,984	2,21,899	2,669	2,50,552	0 1 1·77	34,92,922	2,53,489	0 1 1·93	+2,937	+0 0 0·16
								Total through traffic receipts ...			Rs. 47,586
								Expenditure			„ 50,363
								Balance			„ −2,777

The following statement exhibit the yearly account from 1909-10 to 1913-14 separately.

—	COST OF SALT. Excavation and Storage. Quantity.	Interest on capital expenditure.	Other charges.	Leave and pensionary charges.	Total.	Average rate per maund.	Sales. Quantity.	Price. Total amount realized.	Average rate per maund.	Profit or Loss. Total amount of profit or loss.	Profit or loss per maund.
1	2	3	4	5	6	7	8	9	10	11	12
	Mds.	Rs.	Rs.	Rs.	Rs.	Rs. A. P.	Mds.	Rs.	Rs. A. P.	Rs.	Rs. A. P.
1913-14.											
Khewrah	31,06,613	26,201	2,02,909	2,250	2,31,360	0 1 2·30	31,06,613	2,26,531	0 1 2	−4,829	−0 0 0·30
Nurpur	5,109	15	278	...	293	0 0 11·01	5,109	373	0 1 2	+80	+0 0 2·99
Warcha	1,30,150	293	8,234	308	8,835	0 1 1·03	1,30,150	9,490	0 1 2	+655	+0 0 0·97
Kalabagh	2,59,940	97	17,493	270	17,860	0 1 1·19	2,59,940	18,954	0 1 2	+1,094	+0 0 0·81
Total ...	35,01,812	26,606	2,28,914	2,828	2,58,348	0 1 2·16	35,01,812	2,55,348	0 1 2	−3,000	−0 0 0·16

Total through traffic receipts ...	Rs. 47,968
Expenditure	„ 53,125
Balance ...	„ −5,157

Appendix VIII.

Statement showing the quantities of salt sold under the through traffic system at the Khewrah Depôt in the Cis-Indus Mines Division and at the Sambhar and Pachbadra Sources in Rajputana, with the proportion borne by the through traffic sales to the total volume of rail-borne trade at these Sources during the year 1913-14.

Khewrah Depôt, *Cis*-Indus Mines Division	Through traffic	30,69,948
	Ordinary	1,79,540
	Total ...	32,49,488
Sambhar Lake	Through traffic	25,40,963
	Ordinary	23,94,894
	Total ...	49,35,857
Pachbadra Source	Through traffic	7,99,090
	Ordinary	...
	Total ...	7,99,090
Total ...	Through traffic	64,10,001
	Ordinary	25,74,434
	GRAND TOTAL ...	89,84,435
	Proportion of the through traffic trade ...	71·35
	Figures of 1912-13.	
Total ...	Through traffic	58,81,474
	Ordinary	25,97,485
	GRAND TOTAL ...	84,78,959
	Proportion of the through traffic trade ...	69·37

Appendix IX.

Statement showing the number of traders in each of the Provinces supplied by the Department who dealt with the salt depôts in 1913-14 and the number of marts they represented.

Provinces.	Sambhar Lake.		Pachbadra Source.		*Cis*-Indus Mines Division.		Total.	
	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.	Number of traders.	Number of marts.
United Provinces ... Agra ...	671	65	163	39	240	85	1,074	189
United Provinces ... Oudh ...	174	29	51	12	160	45	385	86
Punjab	100	13	...	...	2,045	206	2,145	219
North-West Frontier Province ...	...	...	...	...	11	6	11	6
Sind	...	...	...	...	10	5	10	5
Baluchistan	...	...	...	...	5	1	5	1
Rajputana	278	14	197	27	15	3	490	44
Central India	150	18	262	23	1	1	413	42
Central Provinces	2	2	164	14	1	1	167	17
Bihar	5	2	...	...	60	25	65	27
Bengal	...	...	...	...	6	4	6	4
Kuch (Gujrat Kathiawar)	...	...	...	...	...	...	...	...
Bombay	...	...	...	...	5	3	5	3
Delhi	23	1	...	...	8	2	31	3
Total ...	1,403	144	837	115	2,567	387	4,807	646
Total of 1912-13 ...	1,314	124	585	106	2,393	365	4,292	595

Appendix X.

Statement showing the number of licenses issued for the manufacture of saline substances and the fees realised in the Internal Branch of the Northern India Salt Revenue Department, during the year 1913-14.

	Saltpetre refineries.		Crude Saltpetre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
North-West Frontier Province	2	100	48	96	...	...	...	...	...	...	50	196
Punjab	41	2,050	1,371	2,731	...	...	...	...	...	...	1,412	4,781
United Provinces of Agra and Oudh ...	81	4,050	5,275	10,512	633	3,834	318	636	368	736	6,675	19,768
Province of Bihar	202	10,100	24,545	6,137	11,281	2,820	1	...	...	...	36,029	19,057
Total ...	326	16,300	31,239	19,476	11,914	6,654	319	636	368	736	44,166	(a) 43,802
Total of 1912-13 ...	306	15,185	34,112	20,541	10,882	6,354	525	1,048	87	174	45,912	(b) 43,302

(a) Excludes Rs. 4,549 on account of fees on maunds 9,957 of Sitta (impure saltpetre salt) excised at eight annas a maund.
(b) Excludes Rs. 3,833 on account of fees on maunds 7,666 of Sitta (impure saltpetre salt) excised at eight annas a maund.

Appendix XI.

Statement showing the work done in the saltpetre refineries of the Internal Branch of the Northern India Salt Revenue Department, during the year 1913-14.

Provinces.	Number of saltpetre refineries which worked.	Refinement of Saltpetre.			Eduction of salt.				Salt disposed of.		Sitta disposed of.	
		Quantity of saltpetre utilised for refinement.	Quantity of refined saltpetre produced.	Percentage of refined produce on saltpetre utilised for refinement.	Purified salt.	Sitta (impure salt).	Total.	Percentage of salt educed on saltpetre utilised for refinement.	Salt excised.	Salt destroyed.	Sitta excised.	Sitta destroyed.
North-West Frontier Province	1	138	69	50·00	...	7	7	5·07	...	...	...	18
Punjab	32	2,58,313	87,010	33·68	...	93,792	93,792	36·31	51	...	9,957	23,236
United Provinces of Agra and Oudh ...	82	2,98,092	1,69,756	56·94	69,741	94,489	1,64,230	55·09	66,037	3,795	90	9,315
Province of Bihar	213	2,60,094	1,85,373	71·27	23,884	43,370	67,254	25·86	17,156	6,789	...	46,930
Total ...	328	8,16,637	4,42,208	54·15	93,625	2,31,658	3,25,283	39·83	83,244	10,584	10,047	1,38,489
Total of 1912-13 ...	315	9,09,407	4,88,585	53·72	83,950	2,34,232	3,18,182	34·98	70,818	15,124	7,594	2,14,076

Appendix XII.

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1912-13 and 1913-14.

Mart and Province.	Retail prices per British maund recorded by the Statistical Bureau. (a).		Wholesale prices per British maund as ascertained by Officers of the Department.		
	1912-13.	1913-14.	Description of salt.	1912-13.	1913-14.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
North-West Frontier Province.					
Peshawar	1 9 7	1 8 8	*Cis* Indus rock	1 8 1	1 8 0
			Kohat rock	...	...
Dera Ismail Khan	1 7 8	1 7 4			
Punjab.					
Lahore	1 9 7	1 10 8	*Cis*-Indus rock	1 6 5	1 6 1
Rawalpindi	1 8 1	1 7 8	*Cis*-Indus rock	...	...
Shahpur	1 12 6	1 11 3			
Multan	1 10 2	1 10 4	*Cis*-Indus rock	1 8 9	1 10 5
Amritsar	1 7 11	1 8 4	*Cis*-Indus rock	1 7 3	1 7 0
Jullundur	1 9 5	1 9 10	*Cis*-Indus rock	...	1 7 6
Ludhiana	1 9 0	1 9 3	*Cis* Indus rock	1 7 6	1 7 0
Ferozepore	1 12 6	1 13 1	*Cis*-Indus rock	1 8 2	1 8 0
Ambala	1 7 8	1 8 8			
Delhi Province.					
Delhi	1 13 8	1 13 1	*Cis*-Indus rock	1 11 9	1 11 11
			Sambhar	1 11 9	1 11 9
			Didwana	...	...
			Sultanpuri	...	...
			Pachbadra	...	...
United Provinces of Agra and Oudh.					
Meerut	1 12 9	1 12 6	*Cis*-Indus rock	1 10 0	1 7 4
			Sultanpuri	1 9 11	...
			Didwana	...	...
			Pachbadra	1 12 0	...
			Sambhar	1 11 9	1 11 7
Agra	1 12 11	1 12 10	*Cis*-Indus rock	1 15 11	2 0 5
			Sambhar	1 11 9	1 12 2
			Saltpetre	1 8 0	1 8 0
			Pachbhadra	1 12 10	1 14 1
Jhansi	2 1 1	2 2 10	Didwana	1 13 3	...
Cawnpur	1 13 2	1 13 1	*Cis*-Indus rock	1 13 5	1 13 0
			Sultanpuri	1 13 5	1 12 10
			Sambhar	1 12 8	1 12 6
			Pachbhadra	1 13 9	1 13 4
			Saltpetre	1 8 6	1 8 6
Allahabad	2 1 1	2 2 4	*Cis*-Indus rock	1 14 6	1 14 11
			Sambhar	1 14 6	1 14 11

(a) All retail prices are those of the kind of salt in common use.

Appendix XII—contd.

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1912-13 and 1913-14—contd.

Mart and Province.	Retail prices per British maund recorded by the Statistical Bureau. (a).		Wholesale prices per British maund as ascertained by Officers of the Department.		
	1912-13.	1913-14.	Description of salt.	1912-13.	1913-14.
	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
United Provinces of Agra and Oudh—concld.					
Benares	2 5 0	2 6 11	*Cis*-Indus rock	1 13 1	1 12 10
			Sambhar	2 0 1	2 0 9
			Baragara	2 3 1	2 0 1
			Pachbhadra	...	...
Ghazipur	2 6 8	2 6 9	*Cis*-Indus rock	2 3 0	2 3 4
			Baragara	2 2 10	2 4 0
			Saltpetre	1 3 0	...
Gorakhpur	2 2 10	2 2 7	*Cis*-Indus rock	2 3 2	2 3 1
			Sambhar	...	...
			French	...	...
			Saltpetre	...	...
			Baragara	2 1 11	2 3 8
			Jedda	...	...
			Aden	2 0 5	1 15 3
			Salif	2 3 0	2 0 10
			Spanish	2 1 0	...
Shahjahanpur	2 1 9	2 1 9	*Cis*-Indus rock	1 14 2	1 14 1
			Sambhar	1 14 4	1 13 11
Bareilly	1 15 7	1 14 6	*Cis*-Indus rock	1 13 11	1 14 0
			Sambhar	1 13 10	1 13 5
			Pachbhadra	1 14 0	...
Lucknow	2 3 2	2 2 1	*Cis*-Indus rock	1 14 8	1 14 5
			Sambhar	1 13 11	1 13 9
Fyzabad	2 2 4	2 2 7	.....	...	...
Bihar.					
Patna	2 0 2	2 1 8	*Cis*-Indus rock	2 3 3	2 2 0
			Liverpool	2 2 0	2 [illegible] 6
			Saltpetre	...	...
			Salif	2 1 1	...
Saran (Chapra)	2 2 3	2 1 1	*Cis*-Indus rock	2 5 11	2 5 0
			Liverpool	2 1 7	1 15 9
			Hamburg	...	...
Muzaffarpur	2 2 7	2 1 0	Liverpool	2 1 10	2 0 0
			French	...	2 0 0
			Jedda	1 15 3	1 15 7
			Hamburg	2 1 0	1 15 0
			Saltpetre	1 4 0	...
			Salif	2 1 6	1 15 1
			Cis-Indus rock	2 8 9	2 8 10

Appendix XII—*concld.*

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1912-13 and 1913-14—concld.

Mart and Province.	Retail Prices per British maund recorded by the Statistical Bureau. (a).		Wholesale prices per British maund as ascertained by Officers of the Department.		
	1912-13.	1913-14.	Description of salt.	1912-13.	1913-14.
Bihar—concld.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Champaran (Motihari)	2 4 7	2 3 10	*Cis*-Indus rock	...	...
			Liverpool	2 3 0	2 1 4
			Hamburg	...	...
Monghyr	2 2 4	2 2 0	*Cis*-Indus rock	2 6 8	2 7 9
			Liverpool	1 14 3	1 14 6
			Hamburg	1 15 5	1 13 4
Gaya	2 6 6	2 2 7	*Cis*-Indus rock	2 3 10	2 4 5
			Liverpool	2 2 2	2 2 3
			Salif	2 0 0	...
			Sambhar	...	...
Central Provinces.					
Jabalpur	2 6 4	2 6 4	.....	...	...
Saugor	2 2 4	2 1 9	.....	...	...
Nagpur	2 8 6	2 8 1	.....	...	...
Nimar	2 4 7	2 3 5	.....	...	...
Hoshangabad	2 8 0	2 7 3	.....	...	...
Raipur	2 7 9	2 7 8	.....	...	...
Rajputana.					
Mewar	2 3 1	2 7 4	.....	...	...
Ajmer	1 10 9	1 10 8	*Cis*-Indus rock	2 12 0	2 9 8
			Sambhar	1 8 3	1 7 8
			Pachbhadra	1 8 6	1 8 9
Jodhpur	2 6 11	2 3 1	.....	...	...
Jaipur	2 11 9	1 10 9	.....	...	...
Bharatpur	1 13 3	1 13 1	.....	...	...
Central India.					
Indore	2 5 8	2 0 5	.....	...	...
Neemuch	1 13 1	1 10 1	.....	...	...
Gwalior	2 0 2	2 1 3	.....	...	...
Average retail.					
North-West Frontier Province, *trans*-Indus	1 8 7	1 8 0	.....	...	...
Punjab *cis*-Indus	1 9 11	1 9 10	.....	...	...
Delhi	1 13 8	1 13 1	.....	...	...
United Provinces of Agra and Oudh ...	2 0 11	2 1 11	.....	...	...
Bihar	2 2 11	2 2 7	.....	...	...
Central Provinces and Berar	2 6 4	2 5 11	.....	...	...
Rajputana	1 14 8	1 13 8	.....	...	...
Central India	2 0 7	1 15 3	.....	...	...

(a) All retail prices are those of the kind of salt in common use.

Appendix XIII.

Statistics of supplies of Salt to and exports from the different Provinces with which the Northern India Salt Revenue Department has dealings (omitting Baluchistan, the information regarding that area being imperfect) for the three years ending with 1913-14.

		1911-12.	1912-13.	1913-14.	Average of 3 years.
		Maunds.	Maunds.	Maunds.	Maunds.
THE NORTH-WEST FRONTIER PROVINCE.					
Supply of Salt.					
Issued from the Kohat Mines Division (Departmental Statistics)	...	5,36,254	5,43,163	5,09,038	5,29,473
Saltpetre Salt (Departmental Statistics)...	...		...	...	...
Imported from the *cis*-Indus Mines Division (Departmental Statistics)	...	58,519	38,677	93,079	63,291
Total	...	5,94,773	5,81,780	6,02,117	5,92,764
Exports.					
Exported beyond the border (Provincial trade Statistics) ...	...	3,51,432	3,85,041	3,56,229	3,64,234
" into the Punjab (Departmental Statistics) ...	...	6	23	...	10
Total	...	3,51,438	3,85,064	3,56,229	3,64,244
Balance	...	2,43,335	1,96,716	2,45,908	2,28,520
Average consumption per head of population 2[illegible],9[illegible],029 souls ...	...	...		9·20 lbs.	8·55 lbs.
THE PUNJAB.					
Supply of Salt.					
Issued from the *cis*-Indus Mines Division (Departmental Statistics)	...	34,84,200	34,73,460	35,10,145	34,89,268
" " " Mandi Mines (Departmental Statistics) ...	...	1,10,080	93,[illegible]37	94,357	99,158
" " " Sultanpur Salt Works (Departmental Statistics)	...	31,985	28,570	23,354	27,969
Imports from Tibet and Ladakh (Provincial trade Statistics) ...	...	1,772	9,179	10,921	7,291
" by railway and river (Provincial trade Statistics) ...	...	3,69,300	3,60,663	3,65,510	3,65,158
" of Didwana Salt by road (Departmental Statistics) ...	...	32,037	1,16,708	...	49,582
" of Kohat Salt by road " " ...	...	6	23	...	10
Saltpetre Salt (Departmental Statistics)	...	47	...	...	15
Total	...	40,29,427	40,81,640	40,04,287	40,38,451
Exports.					
Exports by railway and river (Provincial trade Statistics) ...	...	8,19,913	10,25,441	9,21,942	9,22,432
" to North-West Frontier Province (Departmental Statistics)	...	58,519	38,677	93,079	63,291
" to British Baluchistan (Departmental Statistics) ...	...	7,562	7,283	4,100	6,315
" to Kashmir (State trade Statistics)	...	3,75,451	3,20,743	3,69,645	3,55,280
Total	...	12,61,045	13,92,144	13,88,766	13,47,318
Balance	...	27,68,382	26,89,496	26,15,521	26,91,133
Average consumption per head of population 2,41,[illegible]2,201 souls*	...	...	...	8·90 lbs.	9·15 lbs.
KASHMIR AND JAMMU STATE EXCLUDING THE FRONTIER DISTRICTS.					
Supply of Salt.					
Imported into the State (State trade Statistics)	...	3,75,451	3,20,743	3,69,645	3,55,280
Total	...	3,75,451	3,20,743	3,69,645	3,55,280
Average consumption per head of population 29,30,175 souls ...	...	...	...	14·97 lbs.	14·39 lbs.

* A few of the *trans*-Frontier Baluchis in a tract adjoining Dera Ghazi Khan and included in the Census of that District, consume salt from Baluchistan.

Note.—The average consumption per head of population in column 4 has been worked on the population as censused in 1911.

Appendix XIII—*contd.*

Statistics of Supplies of Salt in different Provinces, etc.—contd.

	1911-12.	1912-13.	1913-14.	Average of 3 years.
THE UNITED PROVINCES OF AGRA AND OUDH.	Maunds.	Maunds.	Maunds.	Maunds.
Supply of Salt				
Saltpetre Salt (Departmental Statistics)	41,234	53,376	66,036	53,549
Imports by rail from the Bombay Presidency including Bombay Port ...	9,45,105	9,72,825	10,68,142	9,95,357
" Sind including Karachi Port	972	14	2	329
" Bengal " Calcutta Port	5,31,999	4,91,269	4,90,571	5,04,613
" Madras " Madras Port	...	...	...	...
" from the Punjab	6,95,239	7,35,030	5,94,137	6,14,822
" " Central Provinces and Berar	569	392	243	401
" " Rajputana and Central India	35,04,060	35,83,431	33,56,489	34,81,327
" " Assam including Chittagong Port	...	...	...	...
" " Mysore	...	...	...	...
" other than by rail, Tibet excepted	52,310	61,554	64,302	59,389
" from Tibet	29,637	41,022	29,747	33,485
Total ..	57,11,205	59,38,243	56,69,669	57,73,272
Exports				
Export by rail to Bombay including Bombay Port	194	680	491	455
" to Sind including Karachi Port	...	...	...	...
" to Bengal " Calcutta Port	13,614	821	1,929	5,455
" to the Punjab	1,114	1,095	1,589	1,266
" to Central Provinces and Berar	2,405	10,314	3,480	5,400
" to Rajputana and Central India	9,148	6,711	11,463	9,107
" to Assam including Chittagong Port	886	549	10	482
" to the Nizam's territory	264	545	170	326
" to Mysore	...	...	...	...
Exports other than by rail, Nepal excepted	...	...	...	...
" to Nepal	1,21,133	1,15,329	1,20,520	1,18,994
Total ...	1,48,758	1,36,044	1,39,652	1,41,485
Balance	55,62,447	58,02,899	55,30,017	56,31,787
Average consumption per head of population 4,80,25,143 souls	...	...	9·47 lbs.	9·65 lbs.
PROVINCE OF BIHAR AND ORISSA.				
Supply of Salt.				
Imported from Calcutta, (Government of India Statistics)	38,81,349	44,44,424	48,44,040	43,89,938
" " other provinces ditto	2,05,610	12,43,653	12,20,618	8,89,960
Saltpetre Salt (Departmental Statistics)	20,450	17,678	17,156	18,428
Total ...	41,07,409	57,05,755	60,81,814	52,98,326

NOTE.—The average consumption per head of population in column 4 has been worked on the population as censused in 1911.

Appendix XIII—*contd.*

Statistics of Supplies of Salt in different Provinces, etc.—contd.

—	1911-12.	1912-13.	1913-14.	Average of 3 years.
Exports.	Maunds.	Maunds.	Maunds.	Maunds.
To other Provinces (Government of India Statistics)	29,347	1,50,123	1,19,476	99,649
„ Nepal (ditto ditto)	3,23,580	3,97,104	3,46,963	3,55,882
Total ...	3,52,927	5,47,227	4,66,439	4,55,531
Balance	37,54,482	51,58,528	56,15,375	48,42,795
Average consumption per head of population 3,34,35,293 souls	...	...	12·02 lbs.	1 ,37 lbs
CENTRAL PROVINCES AND BERAR.				
Supply of Salt.				
Import from Madras excluding Madras Port	25,545	39,360	56,528	40,478
Do. Madras Port	31,009	36,927	40,083	36,006
Do. Bombay including Bombay Port	23,68,925	20,43,416	20,46,293	21,52,878
Do. Bengal excluding Calcutta Port	1,05,378	12	...	35,130
Do. Calcutta Port	10,217	7,799	12,555	10,190
Do. United Provinces of Agra and Oudh	2,405	10,314	3,480	5,400
Do. Punjab	22	1,049	683	585
Do. Rajputana and Central India	1,94,067	2,27,606	2,49,923	2,23,865
Do Bihar and Orissa	...	1,24,252	98,015	74,089
Total ...	27,37,568	24,90,735	25,07,560	25,78,621
Exports.				
Exports to Madras excluding Madras Port	...	...	...	...
Do. Bombay excluding Bombay Port	171	250	240	220
Do. Bombay Port	...	40	2	14
Do. Bengal excluding Calcutta Port	470	15	18	168
Do. Calcutta Port	...	...	...	...
Do. United Provinces of Agra and Oudh	569	392	243	401
Do. Rajputana and Central India	31,108	30,213	28,507	29,943
Do. Mysore	...	...	...	...
Do. the Nizam's Dominions	...	3	...	1
Do. Bihar and Orissa	...	285	970	418
Total ...	32,318	31,198	29,980	31,165
Balance	27,05,250	23,35,570	24,77,580	25,47,496
Average consumption per head of population 1,60,35,043 souls	...	...	12·71 lbs.	13·07 lbs.

NOTE.—The average consumption per head of population in column 4 has been worked on the population as censused in 1911.

Appendix XIII—*concld.*

Statistics of Supplies of Salt in different Provinces, etc.—concld.

—	1911-12	1912-13.	1913-14.	Average of 3 years.
	Maunds.	Maunds.	Maunds.	Maunds.
Rajputana and Central India.				
Supply of Salt.				
Quantity of salt manufactured by Native States of Rajputana (Jaisalmer, and Jodhpur Statistics).	27,619	(*d*) 24,785	229	17,544
Issued from the Sambhar Lake (Departmental Statistics) ...	48,54,537	49,88,748	49,44,034	49,29,106
Ditto Didwana salt sources (ditto) ...	3,51,456	3,82,520	3,40,833	3,58,271
Ditto Pachbadra (ditto) ...	7,68,685	9,03,298	10,14,870	8,95,018
Imported from the Punjab (the Punjab Provincial trade Statistics) ...	2,806	3,069	3,119	2,998
Quantity of salt manufactured by Native States of Central India (Datia, Gwalior and Sampthar Statistics).	2,476	(*c*) 2,570	(*d*) 3,267	2,771
Imported from the United Provinces (United Provinces trade Statistics) ...	9,148	6,711	11,463	9,108
Ditto Central Provinces and Berar (Central Provinces trade Statistics).	31,108	30,213	28,507	29,943
Ditto Bengal (Government of India statistics)	279	9	1	96
Ditto Bombay by Bombay Baroda and Central India Railway (Railway Statistics).	4,49,206	3,93,841	4,93,714	4,45,587
Ditto Bombay by Great Indian Peninsula Railway (Railway Statistics).	(*a*) 48,578	(*b*) 41,654	(*c*) 68,122	52,784
Total ...	65,45,898	67,77,418	69,08,162	67,43,826
Exports.				
Exports to the Punjab (the Punjab Provincial trade Statistics) ...	3,65,626	3,57,430	3,58,935	3,60,664
Ditto United Provinces (United Provinces trade Statistics) ...	35,04,060	35,83,431	33,56,489	34,81,327
Ditto Central Provinces and Berar (Central Provinces trade Statistics).	1,94,067	2,27,606	2,49,923	2,23,865
Exports to Bengal apart from Bihar (Government of India Statistics) ...	5,548	378	...	1,975
Ditto Behar (Government of India Statistics)	16,803	33,046	39,106	29,652
Ditto Sind (Departmental Statistics)	1,370	2,175	1,767	1,771
Ditto Bombay (Departmental Statistics)	5	...	...	2
Ditto Punjab by road (Departmental Statistics)	32,037	1,16,708	1,36,407	95,050
Total ...	41,19,516	43,20,774	41,42,627	41,94,306
Balance	24,26,382	24,56,644	27,65,535	25,49,520
Average consumption per head of population 2,03,80,712 souls ...	...	...	11·16 lbs.	10·29 lbs.

NOTE.—The average consumption per head of population in column 4 has been worked out on the population as censused in 1911.

(*a*) For calendar year 1911.
(*b*) Ditto 1912.
(*c*) For 15 months from 1st January 1913 to 31st March 1914.
(*d*) Figures for Sampthar not available.

Appendix XIV.

Statement showing the number of persons arrested and prosecuted or released departmentally for offences against the salt law during the year 1913-14.

Division.	Number of cases.	Total number of persons arrested.	Released by the Department.				Committed for trial.	Acquitted.	Convicted.	Pending trial when report was submitted.	Percentage of convictions on number of persons sent up for trial less those whose cases are pending and those who died or absconded before trial.	Died or absconded before trial.
			Infirm persons, pregnant women and children.	For making or being in possession of less than one seer of illicit salt.	On proof of ignorance or inadvertance and for want of sufficient evidence.	Total.						
Sambhar Lake	7	7	2	3	...	5	2	1	1	...	50·00	...
Didwana Salt Source	...	...	...	...	...	...	...	...	...	...	...	...
Pachbadra Salt Source	...	...	...	...	...	...	...	...	...	...	...	...
Cis-Indus and Kalabagh Mines ...	4	4	...	4	...	4	...	...	...	...	...	...
Sultanpur Salt Works	...	...	...	...	...	...	...	...	...	...	...	...
Kohat Mines	12	16	...	...	4	4	12	...	11	1	91·67	...
Mandi Mines	...	...	...	...	...	...	...	...	...	...	...	...
Internal Branch	203	240	2	76	32	110	130	2	116	12	89·23	...
Total ...	226	267	4	83	36	123	144	3	128	13	88·89	...
Total of 1912-13 ...	246	323	7	119	52	178	145	5	133	5	91·72	2

(a) Cases that were pending when report for 1912-13 was submitted have been included.

Statement showing the punishments awarded by the courts for offences against the salt law during the year 1913-14.

	Persons sentenced to imprisonment with or without fine.						Persons sentenced to fine only.						
	For one month and under.	For more than one month but less than three months.	For three months and more but less than six months.	For six months and upwards.	Total number imprisoned.	Total amount of fines inflicted in addition to imprisonment.	Rs. 10 and lesser sums.	More than Rs. 10 but less than Rs. 50.	Rs. 50 and upwards but less than Rs. 100.	Rs. 100 and upwards.	Total number of fines.	Aggregate of fines.	Average fine.
1913-14	14	2	...	...	16	...	79	32	1	...	112	1,066	9·5
1912-13 (a)	10	2	3	...	15	130	91	27	...	...	118	757	6·42

(a) Cases that were pending when the report of 1912-13 was submitted have been included.

4CN1SR—175—10-9-14—GCBP Siml

REPORT

ON THE

ADMINISTRATION

OF THE

NORTHERN INDIA SALT REVENUE DEPARTMENT

FOR THE

OFFICIAL YEAR 1913-14.

THE NORTH-WEST FRONTIER PROVINCE, THE PUNJAB, THE UNITED PROVINCES OF AGRA AND OUDH, THE CENTRAL PROVINCES, RAJPUTANA, CENTRAL INDIA AND THE PROVINCE OF BIHAR.

SIMLA:
GOVERNMENT CENTRAL BRANCH PRESS.
1914.

[PRICE, *2 rupees.*] [*2 shillings 8 pence.*]