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Annual Administration Report
of the Northern India Salt
Revenue Department

For the year 1924-25

1924-25

The North-West Frontier Province, The Punjab,
Delhi, The United Provinces of Agra and Oudh,
The Central Provinces, Rajputana, Central India
and the Province of Bihar.

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CALCUTTA : GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
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Annual Administration Report of the Northern India Salt Revenue Department for the year 1924-25.

The year under report was notable for several reasons—its small sales, its abnormally large issues, a phenomenal rainfall at Pachbadra and, most especially, the commercialisation of the departmental accounts, while it was the first complete year of the new audit conducted by the Audit Officer, Indian Stores Department, with local auditors working at the sources.

It is to the commercialisation of the accounts that the great delay in the submission of this report is due. Not only was the change from the time-honoured ways of working to an entirely new and extraordinarily, though perhaps inevitably, complicated system, with which the staff was entirely unacquainted, troublesome in itself, but in its progress not a few difficult problems presented themselves, the solution of which was not always immediately obvious even to the experts. There was more than one false start and it was some time, despite the generous assistance of the Audit Officer, before the accounts in their new form could be got into proper shape and ready for examination. They were sent for test audit in February 1926: the Director of Commercial Audit audited them in July: a copy of his note on them, which I awaited before completing this report, was received in November. In several directions the scheme of commercialisation as originally planned has proved to need revision and as changes will be made in future years in the treatment of a number of items I shall abstain from critical examination of or deductions from these figures of the initial year—the more so as the accounts of a completed succeeding year prepared on revised lines are already available.

The new appendices resulting from the commercialisation appear as Nos. XV, XVI and XVII and are composed of a trading account, a profit and loss account and a balance sheet. These have been audited by the Director of Commercial Audit. Appendix I is now prepared in accordance with budget heads. Appendices IV and V appear in revised form.

The professional local audit, for which my predecessor unsuccessfully begged so long ago as in 1917, has inevitably in this first year found much to criticise, but with a staff labouring wholeheartedly to meet the requirements of the new system I am confident that with only a very little further guidance the Department will be found equal to any test imposed upon it.

In my report for 1923-24 I explained how the reduction of the duty from Rs. 2-8-0 to Rs. 1-4-0 at the end of the year brought in March alone more indents than in all the previous eleven months together, leaving Sambhar, for example, with a balance to be cleared of over 70 lakhs of maunds or rather more than a normal

year's issues. As a result indents in 1924-25 were received for only 96 lakhs of maunds, while owing to strenuous efforts on the part of the staff no less than 154 lakhs were cleared during the year, the Sambhar Lake figure of 79 lakhs constituting a record for that source.

The credit system of indenting continued to gain in popularity, the additional securities deposited amounting to Rs. 11,49,500.

2. The gross revenue of the Department was Rs. 1,42,91,366. Owing to the reduction in the rate of duty there were heavy refunds amounting to Rs. 35,85,996. The net revenue was Rs. 1,07,05,370 compared with Rs. 3,25,16,049 in the previous year.

The total charges amounted to Rs. 66,96,688 of which Rs. 59,77,099 were revenue and Rs. 7,19,589 capital expenditure. The percentage of charges on net receipts was 62.55. The great difference between the figures and those of the previous year—total charges of Rs. 38,60,128 and a percentage of 11.87—is due to the inclusion in the statement of revenue charges, under the new system of accounts, of 30½ lakhs of treaty payments formerly always shown and stated separately and the addition for the first time of interest on capital outlay, depreciation charges, cost of audit staff, pensionary-charges, leave salary paid in England and cost of stationery and printing.

3. *Sales and issues—Appendix II.*—The indents outstanding at the beginning of the year covered 82,52,082 maunds of salt and indents were received during the year for 96,14,447 maunds including 2,14,260 maunds claimed by Indian States under treaties. The total issues amounted to 1,54,30,189 maunds compared with 74,15,012 maunds during 1923-24 and the year closed with an uncleared balance of 24,36,340 maunds. A difference between the book figure of uncleared balance at the end of 1923-24 and the total of indents in hand, in the Salt Range and Rajputana Divisions which is shown in these appendices as now prepared is still under investigation.

4. The average retail prices per maund prevailing during the year are given below together with those of the previous year.

	1923-24.	1924-25.
	Rs. A. P.	Rs. A. P.
North-West Frontier Province	3 14 1	2 7 10
Punjab	3 14 7	3 0 6
Delhi	3 12 1	2 10 1
United Provinces	4 0 11	3 2 11
Bihar	4 11 2	3 9 6
Central Provinces	4 11 8	3 5 3
Rajputana	3 8 11	2 10 9
Central India	3 14 1	2 14 4

5. *Comparison of departmental and treasury accounts.*—On comparison of the departmental accounts with those of the Audit Officer a total difference of Rs. 3,91,171-8-10 under receipts was discovered. This difference has been reconciled except for a sum of Rs. 7,945-9-0 by which amount the Audit Officer's figures are less than those of the department. Under charges there is a difference of Rs. 2,518-1-0 regarding which I am in correspondence with the Audit Officer.

Sambhar Lake Division.

Sambhar Lake.

6. The rainfall of the year was heavy, 27·32 and 27·83 inches being registered at Sambhar and Nawa compared with 12·13 and 13·92 inches during 1923-24 and an average at Sambhar of 19·89 inches and at Nawa of 15·79 inches. The heaviest falls occurred during August and September 1924 when 9·73 inches were registered at Sambhar and 11·49 inches at Nawa. Very considerable damage was done to the embankments of the Central Store and in the strong west wind which followed the excessive rain to the main dam also which had to be carefully watched and patched: at Nawa too the new reservoir and even the 'nath' itself were practically wiped out, while the reservoirs at Jhapog and the canal at Nawa were flooded and the protecting banks of the Sambhar canal breached.

The depth and density of brine at each of the lake works as measured on the 10th and 17th September 1924 and the 31st March 1925, were as follows:—

Date.	Sambhar.				Nawa.		Gudha.		Jhapog.	
	East Lake.		West Lake.		Depth.	Density.	Depth.	Density.	Depth.	Density.
	Depth.	Density.	Depth.	Density.						
10th September 1924	13"	11°B.	21"	20°B.	37½"	0°B.	42"	0°B.	43"	0°B.
17th September 1924	21"	10°B.	33"	10°B.	51"	0°B.	54"	0°B.	56"	0°B.
31st March 1925	5½"	18°B.	23½"	5°B.	36"	1°B.	41"	1°B.	38"	1°B.

7. *Manufacture of salt—Appendix II.*—The total quantity of salt extracted from the Sambhar Lake during the year was 53,01,827 maunds compared with 87,02,759 maunds in 1923-24. The output was distributed between the various kyars and was

obtained from lake or canal brine as shown in the following statement :—

	Lake brine.	Canal brine.	Mixed lake and canal brine.	Kul brine.	Total.
Sambhar Drodani Kyars . . . . .	...	...	24,21,896	...	24,21,896
Sambhar Main Line Kyars	6,91,784	...	...	...	6,91,784
Nawa Kyar	9,01,756	...	...	...	9,01,756
Gudha Kyar . . . . .	...	...	6,85,189	...	6,85,189
Jhapog Kyar	6,01,202	...	...	...	6,01,202
Total 1924-25	21,94,742	...	31,07,085	...	53,01,827
Total 1923-24	30,76,955	10,17,708	41,46,565	4,61,531	87,02,759

Owing to the heavy monsoon extraction, which usually begins in October, was impossible until March and much of the season's output of 51.92 lakhs of maunds was in consequence won only after the end of the official year.

No pan salt was manufactured during the year.

The whole output of the lake was extracted and stored under the contract system—the Gudha Co-operative Society which secured the contract working most satisfactorily.

8. *Cost of manufacture during the year.*—Worked out in the same manner as in previous years the incidence of cost per maund was Re. 0-1-7.27 compared with Re. 0-1-3.39 in 1923-24. Taking the figure of the new trading account the cost was Re. 0-1-3.36. With the inclusion of all direct and indirect charges on new and old salt alike the incidence is Re. 0-3-1.91. The selling price throughout the year was 4 annas a maund. The actual cost of extraction and storage alone was 6.24 pies compared with 7.02 in the previous year.

9. *Stock balance and clearance of heaps during the year.*—The balance of salt in store at the close of the year was 42,21,950 maunds compared with 69,59,128 maunds in 1923-24. The 93 heaps cleared during the year showed a net deficit of 60,998 maunds or 1.05 per cent.

10. The year saw the undertaking of a number of works of repair and improvement which had become urgent. The third electric set provided to take the light loads with a view to economy was installed during the year.

One fatal accident occurred during the year when a man was run over and killed.

Didwana.

11. There was heavy rainfall in Didwana during the year—27·90 inches being recorded against 17·90 inches during 1923-24 and an average rainfall for the last 40 years of 15·74 inches. In consequence the east dam at Didwana was breached and the west dam badly cut, the tract remaining under flood water up to February 1925.

Extraction of salt commenced on the 14th March 1924, and closed on the 26th June. During the year 2,97,243 maunds compared with 2,77,287 maunds during the previous year were purchased from the manufacturers at a cost of Rs. 19,172. The salt was of poor quality.

The indents in hand at the beginning of the year covered 1,65,025 maunds and indents for 4,56,799 maunds were received during the year: 5,91,237 maunds were issued and the closing stock of salt in the heaps was 2,74,827 maunds. The cost of extraction and storage was 1 anna 0·38 pies compared with 1 anna 0·19 pies per maund in 1923-24.

Pachbadra.

12. *Rainfall.*—The rainfall for the year was the heaviest on record, 13·63 inches compared with 7·2 inches during 1923-24 and an average for the last 45 years of 11·83 inches, the biggest fall of the year of 5·72 inches occurring on the 13th September. Considerable damage was caused to government buildings, but the monsoon brought a boon in an abundant supply of water, which lasted throughout the year and made the establishment independent of the imports by tank-wagon from Balotra.

13. *Out-turn and stock.*—Owing to the heavy rainfall extraction commenced very late in the year and only 86 pits could be emptied before the 31st March compared with 219 during 1923-24 with the result that the total output was no more than 95,530 maunds compared with the 10,73,146 of the previous year. The average output per pit was 1,111 maunds. There were 12,55,387 maunds of salt on the ground at the beginning of the year and 6,07,895 maunds at its close when the balance of uncleared indents was 9,240 maunds.

14. *Construction and renovation of pits.*—No recoveries from owners of pits on account of construction and renovation could be made. A sum of Rs. 543-14-8 was written off as irrecoverable leaving a balance of Rs. 1,145-13-9 to be recovered. No expenditure was incurred on this account during the year. The interest accruing to the department amounted to Rs. 14-10-10.

15. *Issue of free salt in the Luni tract.*—In the Luni tract 2,914 maunds of salt were distributed free compared with 4,233 maunds in the previous year. The decrease is ascribed to a large falling off in the population of the villages lying in the tract.

The sidings, which were found on examination by the Jodhpur Railway Engineer to be in urgent need of over-hauling were put in proper order.

The failure of Pachbadra to retain its old markets in competition with Sambhar caused considerable anxiety to the Kharwals during the year and inquiries were instigated into the measures possible for the revival of the trade of the source.

The incidence of the cost of manufacture in view of the small output was very high and Pachbadra showed in the Profit and Loss Account a loss of Rs. 67,859. Pachbadra has always worked at a loss, being carried on the back of Sambhar, and the Rajputana Salt Sources being considered as a single group. The desirability of further continuing this system is under the examination of the Government of India.

Salt Range Division.

16. *Excavation of salt*—Appendix II.—The opening balance of salt in store in the Division was 8,25,281 maunds and the quantity excavated during the year was 52,03,045 maunds compared with 18,80,761 maunds during 1923-24 and an average for the last 3 years of 35,61,777 maunds.

17. *Development of the Kheúra Mine*.—Steady progress was made in development in the mine itself. A length of 890 ft. of drift work was completed, all but ten feet being done in salt.

The exploratory drifts on the west side of the gorge were continued for a distance of 976 ft. (north drift) and 999 ft. (south drift). No salt was encountered during the year and from the evidence so far available the General Manager is not hopeful of its being found in any quantity. The drifts have pierced a seam of gypsum about 100 feet thick, the remainder of the work being in hard clay and marl. While a number of chambers were opened and tunnels driven in the mine, the development of the low level tunnel was held up pending the visit of a geologist to report on the probable strike on the seam at its east end. Steady progress was made with No. 2 incline to the 50' level and No. 23 incline was levelled and graded to the top and work begun on the excavation of an engine room to hold the self-acting jig for working it.

18. *Development of the Warcha Mine*.—In the Warcha Mine drift work was extended by 276 running feet. No new chambers were opened but the existing chambers at the east end of the mine were enlarged. What appears to be a down-throw fault was met at the most easterly point and only expert investigation can decide the lines of future extension in this particular direction. An exploratory tunnel in No. 012 chamber yielded excellent salt. A parallel tunnel driven in No. 09 block gave somewhat disappointing results and trouble was experienced with water.

19. *Development of Kalabagh.*—Work on No. 2 drift was stopped owing to bad ground and water having been encountered and quarry No. 15 being found dangerous was finally closed down. Work otherwise continued as usual. But the seams are proving very irregular and the desirability of exploring those appearing on the other side of the hill is growing more obvious.

20. *Compressor plant—Khewra.*—The air compressor plant worked throughout the year but gave considerable trouble, two cylinder ends failing and the cam-shaft gears stripping several times, matters that were taken up with the makers of the plant on whom lay the blame.

21. *Electric installation at Khewra.*—Owing to unavoidable delays but little could be done in regard to the electrical installation. Building materials were collected, the low tension transmission line commenced and the wiring of some bungalows done, all at a cost of Rs. 33,084.

22. *Land acquisition.*—A sum of Rs. 30,866 was paid for the acquisition of land, areas of 112 acres being taken over at Khewra, 899·8 acres at Warcha and 647 acres at Kalabagh. The acquisition of the 1,351·1 acres required for safeguarding the Khewra water supply could not be completed owing to certain details remaining to be settled.

23. *Khewra water supply.*—The cost of the upkeep of the water supply at Khewra and Warcha was Rs. 6,382 and Rs. 175 respectively, but of the former total Rs. 2,050 are charged direct to the North-Western Railway which shares maintenance charges and Rs. 1,192 represents the cost of altering the arrangements for supply to officers' bungalows and new clerks' quarters.

The expenditure on the improvement of the water supply during the year was Rs. 15,561 bringing the total expenditure up to Rs. 1,05,700. The work has not yet been completed. The North-Western Railway's share in the pipe line was purchased by the Department at a cost of Rs. 20,531, of which Rs. 17,500 was paid this year leaving the balance to be paid next year.

24. *Miners' Committee.*—The miners' committee did satisfactory work during the year, dealing with a large number of cases and having very few appeals against its decisions.

Flood damage.—The flooded Indus did considerable damage to the Marighat depot, one room of which was completely destroyed, to the Kukranwala depot quarters and to the Kalabagh rest house.

25. *Rainfall.*—The rainfall at Khewra was 16·95 during the year compared with 17·30 inches during 1923-24, and an average of 21·68 for the last 10 years.

26. *Accidents.*—The average number of persons employed daily above and below ground at the Khewra Mine during the calendar

year was 695 of whom 448 were men, 198 women and 49 children under 12 years of age. There were 28 minor and 6 serious accidents in the mine. Of the persons injured one succumbed to his injuries in hospital.

Three minor and 3 serious accidents occurred at Warcha. There were no accidents at Kalabagh.

27. *Plague cases.*—All three sources were free from plague.

Prosecutions and punishments.—There were 3 cases of offences against the Salt Act during the year. Six persons were arrested of whom five were men and one a woman. In two cases the offenders were convicted and fined sums varying from Rs. 2 to Rs. 25. The woman was released departmentally.

Kohat Mines Division.

28. *Appendix I.*—The gross revenue of the division was Rs. 7,88,061 and refunds of Rs. 36,793 were made during the year leaving a net revenue of Rs. 7,51,268 compared with Rs. 10,88,256 in the previous year. The decrease is due to reduction of the excise duty, on which also the refunds were consequent.

Expenditure, exclusive of treaty payments, amounted to Rs. 1,50,616 compared with Rs. 1,46,107 in 1923-24. The increase of Rs. 4,509 falling under the sub-heads of travelling allowances, postage charges (mainly in connexion with the refunds) and clothing (renewals of uniforms). With the reduction of the duty the percentage of charges on receipts rose from 13.43 to 20.05.

29. *Appendix II.*—The opening balance of salt in store at the beginning of the year was 80,000 maunds. The total quantity excavated during the year was 6,69,399 maunds compared with 4,45,159 maunds in the previous year. The large increase is due to brisk trade, during the winter months,—especially at Jatta, where Diwan Bhagwan Das, the Superintendent in charge, broke the record of annual clearance and to the rush made on the depots in April and May after the duty had been reduced.

The facilities offered by the tank and water trough for animals constructed last year at Karak were much appreciated and drew more pack trade to that source. Issues during the year were 6,39,199 maunds compared with 4,57,159 maunds in 1923-24 and the year closed with a balance of 1,10,200 maunds of salt in store. More quarries were opened at Jatta and the methods of working improved, while at Bahadur Khel the use of blasting powder was introduced.

Four new outcrops were discovered during the year, two in the Karak circle and two in the Bahadur Khel circle. There were 25 reported cases of damage to outcrops compared with 45 during 1923-24, but the total quantity of salt removed is estimated to be only 16 maunds.

There were 17 seizure cases, the same number as in the previous year. Of 28 persons arrested for smuggling of salt four were released departmentally and one (a minor and a first offender) by the magistrate. The remaining 23 were committed for trial and were all convicted.

The year saw the undertaking of a number of works of repair and improvement which had become urgent. A sum of Rs. 570 was spent on fixing iron-sheet drains along the eaves of the roof of the new depot shed at Jatta and saved its being swamped in the rains. The Karar post in the Jatta Circle was rebuilt at a cost of Rs. 167. Old buildings in the Karak depot with bulging walls and unsafe roofs were rebuilt at a cost of Rs. 1,660 and special repairs to the old and new depots and to the cart road at Bahadur Khel were also taken in hand and completed at a cost of Rs. 1,275, Rs. 1,165 and Rs. 1,110 respectively. By the raising of the new depot roof and the removal of encrusted refuse salt the store-yard has been much increased. The inspectors' and peons' quarters at the old depot were enlarged and re-roofed and the quarter-mile of road with its bridges leading from the main Bannu Road to the new depot thoroughly repaired.

No work was done during the year on the well at Bahadur Khel. The Jandrāns from Afghanistan who make a speciality of digging wells left it unfinished in February 1924, the local men were unable to complete it, and owing to erosion by sub-soil drainage, the sides caved in. Nothing can now be done on the present site and a fresh attempt will have to be made.

Of the three Kohat sources Jatta alone had no telephone connexion. The desirability, in the circumstances of the frontier of supplying the deficiency was pressed on the district authorities by the Assistant Commissioner, and, I am glad to say, the Chief Commissioner, North-West Frontier Province, has accorded sanction to a connexion with the Bana Daud Shah exchange. The yearly rental of Rs. 450 will be met by the North-West Frontier Province.

A dispute between the Kohat salt merchants and the railway authorities who proposed to charge them rent for a plot of ground near the railway station, used by them for years for the stacking and bagging of their salt, was settled after much correspondence, by the Railway's agreeing to lease the ground free of all charges to the Salt Department for the merchant's use.

One peon of the Karak Circle was murdered by his havildar for having made a report against him and a peon was shot by a villager in the Bahadur Khel Circle for having an intrigue with his wife.

The year again was marked by several outrages and riots but no salt station or officer was molested.

On the 9th September and following days very serious riots occurred in Kohat city. Mr. Scott, the Assistant Commissioner in

charge, was 51 miles away at Bahadur Khel when the news reached him by telephone late in the night. By 10 A.M., on the 10th he reached Kohat, and for his prompt resource and courage in a critical situation the departmental establishment owe him no small debt of gratitude.

Going to the city he found the Bazar and Hindu Mohalla in flames and shots being fired but managed to round up his clerks and their families whom he housed in his own compound. He succeeded too in getting a supply of wheat away from the blazing wheat market, paying its price in later to the General Fund. He also got some stores in from Bahadur Khel by mail tonga, sending his head clerk after a few days to Rawalpindi for more provisions and so kept his men going until matters became more normal. And though large number of Hindus left Kohat and several offices practically closed down, his own continued to work as usual as he had all his clerks, 60 per cent. of whom were Hindus, with him.

Mr. Scott, who has long experience of Kohat and who was lent to the Government of the North-West Frontier Province from 16th March 1921 to 31st March 1922, to be Commandant of Kohat Levies was during the year given by that Government magisterial powers and authority to confiscate inams—a grant which has increased both his own and the Department's prestige in the villages.

No accidents occurred at the quarries during the year.

30. *Appendix VII.—Issue of salt through departmental agency.*—Sales and issues of salt during the year amounted to 52,07,919 and 1,36,47,770 maunds compared with 1,34,84,265 and 62,85,279 maunds respectively during the previous year. Of the revenue of Rs. 1,27,75,307 received for salt to be dispatched by the Department Rs. 1,26,53,287 were paid into treasuries and only Rs. 1,22,020 into post offices.

The account of receipts and charges in this connexion is as follows :—

Division.	Receipts.	Charges.		
		Cost of supervision.	Other charges on account of salt.	Total.
	Rs.	Rs.	Rs.	Rs.
Salt Range Division	1,78,973	27,160	1,26,730	1,53,890
Sambhar Lake Division	2,45,061	17,516	1,48,290	1,65,806
Pachbadra	23,150	9,171	29,285	38,456
Total	4,47,184	53,847	3,04,305	3,58,152

There was a profit of Rs. 89,032 on the year's transaction. Under the new accounts system receipts are taken on actual issues whereas in previous years they were taken on indents.

Salt continued to be cleared departmentally at Khewra and Warcha, while at Sambhar, Pachbadra and Kalabagh contractors were employed. The average cost at Khewra and Warcha was Rs. 1-13-4.3 and Rs. 1-9-0.39 a hundred maunds respectively. The average cost at Kalabagh was Re. 0-2-4 a maund for rail-borne salt and Re. 0-1-1 a maund for river-borne salt. The rate paid to the contractors at Sambhar and Gudha was Rs. 1-9-7.2 per hundred maunds and at Nawa Rs. 1-12-0 a hundred maunds.

At Pachbadra where conditions are very difficult there was no change in the rate which remained at Rs. 4-4-0 a hundred maunds.

No less than 78,43,635 maunds of salt were dispatched by the Department by rail from Sambhar whereas only 42,29,175 maunds were so dispatched during the previous year. The clearances indeed would have been over a crore of maunds had the Railway met the indents for wagons in full. They failed to do so to the extent of some 10,000 wagons and their failure reduced the issues by approximately 26,75,000 maunds.

31. *Salt issued under the credit system.*—Of the total issues the quantities issued under the credit system were :—

	Total.	Issued under the credit system.
	Rs.	Rs.
Salt Range Salt	53,32,136	1,15,450
Rajputana "	79,70,653	3,43,735

Internal Branch.

32. A complete reorganization of the Internal Branch was effected during the year with the object of assisting the decaying saltpetre industry by the removal of restrictions alleged to be hampering its activities. The change was brought into effect from 1st August 1924.

Previously the manufacturer of crude saltpetre was prevented absolutely by the terms of his license from educating any salt whatsoever while the refiners who purchased the crude article were required either to destroy or to have excised by officers of the Department all the salt which in the process of refinement accumulated in their factories.

Under the new system of administration a license to manufacture 'saltpetre' is granted without distinction between the crude and the refined product and any person on possession of such a

license may carry his process as far as he chooses and educe without hindrance and dispose as he pleases of as much salt as he can. To cover the loss of revenue on the salt formerly excised from refiners' factories the scale of fees was revised and now varies according to the salinity of the soil and the method of working employed, *i.e.*, by solar or artificial heat, from Rs. 2 in Bihar to Rs. 50 in parts of the United Provinces and Punjab. As first introduced this scale was admittedly experimental and on the results obtained has already been modified in certain areas and may require still further modification in the interests of the manufacturers as larger experience is gained.

Besides affording relief to the industry the new scheme has resulted in considerable economies. In place of two Assistant Commissioners' divisions comprising nine circles a single division was created with only five circles covering the three provinces in which the Internal Branch works—the circles of the Punjab, Rajanpur, Agra, Rai Bareli and Muzaffarpur.

The new conditions though sanctioned from the 1st August 1924 when the licensing year began could not for various reasons be given effect to till the 1st December 1924 and a certain dislocation of work was inevitably caused by its inception, the more ignorant of the 'luniyas' being suspicious of the concessions given, and slow to acquaint themselves with the new procedure prescribed for the grant of licenses and the payment of fees.

Partly, no doubt, on this account and largely, it would appear, owing to a poor demand for saltpetre the year showed a falling off in the number of licenses issued: 12,518 licenses were issued against 19,808 (including 182 refinery licenses) during 1923-24. Of the total 1,602 were issued under the old conditions and 10,916 under the new. In the United Provinces 637 saltpetre licenses were issued under the old conditions and 2,699 under the new a total of 3,336 against 4,151 issued in 1923-24. In the Punjab 147 saltpetre licenses were issued under the old conditions and 356 under the new, a total of 503 against 801 issued during 1923-24.

33. *Issue of licenses through district treasuries.*—Under the new system licenses are issued by district treasuries instead of through post offices.

34. *Export by sea.*—Exports of saltpetre from Calcutta rose from 7,368 tons to 8,014 tons. There were no exports from Karachi.

Partly owing to the increased fees for *khari* licenses which were raised from 4 annas to Rs. 2 in Behar and from Re. 1 to Rs. 10 in the United Provinces and Punjab the number of licenses fell from 12,016 to 7,951 though the latter figure is higher than that of 1922-23, when only 6,920 *khari* licenses were issued.

35. *Refund of duty on salt used for industrial purposes.*—Rebates of duty amounting to Rs. 29,281 were paid to 15 firms holding concessions of duty-free salt for industrial purposes. Two new concessions, to the Delhi Cloth and General Mills Company, Delhi and the Model Mills Company, Nagpur, were granted during the year. A sum of Rs. 37-15-0 was paid for 1923-24 to the Sri Lakshmi Oil Mill Company, Akola, who did not renew their concession.

36. *Prosecutions and Punishments—Appendices XIII and XIV.*—During the year offences against the Salt Act fell from 491 to 409 and the number of persons implicated from 527 to 433. In all 235 persons were released departmentally and 198 prosecuted. Of the latter one was acquitted, 160 convicted and 37 were awaiting trial when the year closed. Seventeen maunds of salt pure and impure and 33 maunds of other saline substances were seized; and 149 persons were detected in manufacturing salt on crude saltpetre, *khari* and *rassi* factories. Fifty-eight persons were found to have manufactured a substance other than that for which their factories were licensed, and 21 persons were found to be working unlicensed factories. The punishments in the Rajanpur circle were again not sufficiently deterrent. The number of persons there found manufacturing salt from saline earth was 226 against 202 in 1923-24. Inspection of saline tracts in the Multan and Muzaffargarh districts was made and no cases of illicit manufacture were detected.

37. *Casualties of the year.*—There were three retirements in the senior grades, Sardar Bahadur Lakhmir Singh, Assistant Commissioner (18th October 1924), and Messrs. A. English and E. St.C. L. Chopin, Superintendents, (4th October and 6th December 1924, respectively). P. Harbans Lal, Inspector, retired on the 10th November 1924. M. Latafat Ali Khan, Inspector, died on the 15th February 1925 and B. Rakhal Das Mitra, Head Clerk and Treasury Officer, Sambhar, on the 28th August 1924.

38. *Notice of officers.*—In the administration of the two important Divisions of the Salt Range and of Sambhar Lake Messrs. Reid and McIver once again proved their efficiency, while in the former the work of Messrs. Pitt and Peterson and in the latter of Messrs. Rollo, Bryan, Chill and Saiyad Muhammad is deserving of special mention. The Assistant Commissioner in charge of the Kohat Division of whose own work I have already written has also particularly commended the services of Diwan Bhagwan Das. The inspectors as a body worked well and I cannot pass over without remark the ungrudging labours of the overtaxed clerical establishment in all offices to whom my thanks are due.

39. *Charge of the Department.*—I held charge of the Department throughout the year except for 6 weeks in the cold weather when Mr. P. C. Scott O'Connor, Deputy Commissioner, officiated as Commissioner during my absence on leave, his post of Deputy Commissioner being filled by Mr. C. S. Haygarth.

Mr. G. L. Fanthome continued to do useful work as my Personal Assistant.

J. C. FERGUSSON,
Commissioner,
Northern India Salt Revenue.

DELHI;

The 22nd December 1926.

APPENDICES.

Statement of Receipts and Expenditure of the Northern India Salt Revenue
Department for the year 1924-25—*contd.*

Heads.	Commissioner's Head- quarters Office.	Sambhar.	Pach- badra.	Salt Range.	Internal Branch.	Kohat.	Total.	Remarks.
	1	2	3	4	5	6	7	
Brought forward	1,35,293	...	...	...	...	...	1,35,293	
Manufacture and Weighment.								
Pay of officers	...	77,356	20,083	94,799	...	...	1,92,238	
Leave salaries paid in England.	...	6,501	2,090	8,168	...	...	16,669	
Pay of establishments	...	1,15,880	38,183	1,10,624	...	...	2,64,687	
Allowances, Honoraria, etc.	...	11,082	3,747	14,546	...	...	29,325	
Supplies and services	...	3,82,016	46,442	7,22,443	...	...	11,50,901	
Contingencies	...	15,920	3,670	28,274	...	...	47,864	
Total manufacture and weighment.	...	6,08,705	1,14,125	9,78,854	...	...	17,01,684	
Stores and workshop establishment.								
General Stores. Supervision.								
Pay of officers	...	2,367	...	2,438	...	...	4,805	
Leave salaries paid in England.	...	...	...	...	...	...	...
Pay of establishments	...	2,183	...	510	...	...	2,693	
Allowances, Honoraria, etc.	...	24	...	...	...	...	24	
Contingencies	...	9	...	35	...	...	44	
Total supervision	...	4,583	...	2,983	...	...	7,566	
Depot charges.								
Pay of establishments	...	2,330	...	1,755	...	...	4,085	
Supplies and services	...	329	...	13	...	...	342	
Contingencies	...	...	...	...	...	...	...
Total Depot charges	...	2,659	...	1,768	...	...	4,427	
Deduct—Recoveries for services rendered to other branches of the Department.	...	...	...	...	...	...	...
Net Total—General Stores.	...	7,242	...	4,751	...	...	11,993	
Carried over—Total Stores and Workshop Establishment	...	7,242	...	4,751	...	...	11,993	
Carried over	1,35,293	6,08,705	1,14,125	9,78,854	...	...	18,36,977	

Statement of Receipts and Expenditure of the Northern India Salt Revenue Department for the year 1934-25—*contd.*

Heads.	Commissioner's Headquarters Office.	Sambhar.	Pachbadra.	Salt Range.	Internal Branch.	Kohat.	Total.
	1	2	3	4	5	6	7
Brought forward . . .	1,35,293	6,08,705	1,14,125	9,78,854	...	...	18,36,977
Brought forward Total Stores and Workshop Establishment	7,242	...	4,751	...	...	11,993
General Workshop Supervision	2,367	...	2,439	...	...	4,806
Pay of officers
Leave salaries paid in England
Pay of establishments	3,547	...	2,742	...	...	6,289
Allowances, Honoraria, etc.	22	...	...	...	...	22
Contingencies	9	...	81	...	...	90
Total supervision	5,945	...	5,262	...	...	11,207
Workshop charges
Pay of establishments	9,912	...	33,384	...	...	43,296
Supplies and services	12,168	...	20,406	...	...	32,574
Total workshop charges	22,080	...	53,790	...	...	75,870
Deduct—Recoveries for services rendered to other branches of the Department, private parties, etc.	-30,139	...	-97,243	...	...	-1,27,382
Net Total—General Workshop	-2,114	...	-38,191	...	...	-40,305
ELECTRIC POWER HOUSE. <i>Supervision.</i>							
Pay of Officers	2,367	...	...	...	...	2,367
Leave salaries paid in England
Pay of Establishments	2,551	...	...	...	...	2,551
Allowances	330	...	...	...	...	330
Contingencies	4	...	...	...	...	4
Total Supervision	5,252	...	...	...	...	5,252
Carried over—Electric Power house	5,252	...	...	...	...	5,252
Carried over—Total Stores and Workshop Establishment	5,128	...	-33,440	...	...	-28,312
Carried over . . .	1,35,293	6,08,705	1,14,125	9,78,854	...	...	18,36,977

Statement of Receipts and Expenditure of the Northern India Salt Revenue
Department for the year 1924-25—*contd.*

Heads.	Commiss- ioner's Head- quarters Office.	Sambhar.	Pach- badra.	Salt Range.	Internal Branch.	Kohat.	Total.	Remarks.
	1	2	3	4	5	6	7	
Brought forward .	1,35,293	6,08,705	1,14,125	9,78,854	...	...	18,36,977	
Brought forward—Total Stores and Workshop Establishment.	...	5,128	...	-33,440	...	...	-28,312	
Brought forward—Elec- tric Power house. POWER HOUSE CHARGES.	...	5,252	...	...	...	...	5,252	
Pay of Establishments	10,947	...	...	...	...	10,947	
Supplies and Services	28,017	...	...	...	...	28,017	
Total Power House charges.	...	38,964	...	...	...	...	38,964	
<i>Deduct</i> —Recoveries for services rendered to other branches of the Department, private parties, etc.	
Net Total—Power House Charges.	...	44,216	...	...	...	...	44,216	
<i>Deduct</i> —Percentage charges debitable to Capital.	...	-5,152	...	-4,623	...	...	-9,775	
Total Stores and Work- shop Establishments.	...	44,192	...	-38,063	...	...	6,129	
MEDICAL ESTABLISH- MENT.								
Pay of Officers	
Leave salaries paid in England.	
Pay of Establishments	
Allowances	
Contingencies	
Total Medical Establish- ment.	
Contribution to the Dep- reciation Fund.	3,658	1,62,569	3,103	90,360	...	...	2,59,690	
Renewals and Replace- ments of wasting Assets met from De- preciation Fund.	
Expenditure on Renewals and Replacements.	
<i>Deduct</i> —Amount trans- ferred from Deprecia- tion Fund.	
Total Renewals, etc.	
Carried over	1,38,951	8,15,466	1,17,228	10,31,151	...	...	21,02,796	

Statement of Receipts and Expenditure of the Northern India Salt Revenue Department for the year 1924-25—*contd.*

Heads.	Com- missioner's Head- quarters Office.	Sambhar.	Pach- badra.	Salt Range.	Internal Branch.	Kohat.	Total.	Remarks.
	1	2	3	4	5	6	7	
Brought forward .	1,38,951	8,15,466	1,17,228	10,31,151	...	...	21,02,796	
Interest on Capital Out- lay.	4,731	2,23,644	4,734	68,323	...	...	3,01,437	
Cost of Accounts and Audit Staff.	...	12,208	3,756	15,338	...	...	31,302	
Pensionary charges .	9,351	42,400	13,420	36,181	...	...	1,01,352	
Total for Working Ex- penses.	1,53,033	10,93,718	1,39,138	11,50,998	...	...	25,36,887	
Revenue Expenditure— Preventive Establish- ment.								
Pay of Officers . . .	...	1,666	...	3,372	47,228	20,236	72,502	
Pay of Establishments .	...	2,566	8,872	64,407	57,228	97,375	2,30,448	
Allowances, Honoraria, etc.	...	148	952	3,350	33,982	8,866	47,298	
Supplies and Services .	...	...	912	2,166	5,720	12,370	21,168	
Works . . . . .	...	...	...	...	...	...	...
Contingencies . . .	...	...	543	382	10,518	5,607	17,050	
Total Preventive Estab- lishment.	...	4,380	11,279	73,677	1,54,676	1,44,454	3,88,466	
Revenue Expenditure.								
Salt compensations .	...	20,92,269	8,29,481	...	80,000	49,996	30,51,746	
Total for Revenue Ex- penditure.	1,53,033	31,90,367	9,79,898	12,24,675	2,34,676	1,94,450	59,77,009	
Capital Expenditure charged to Revenue.								
3A.—Capital Outlay on salt works.								
Bags . . . . .	...	3,36,925	7,445	1,12,952	...	...	4,57,322	
Deduct—Recoveries on account of cost of Bags.	...	—2,11,693	—11,079	—2,01,679	...	...	—4,24,451	
Plant and Machinery .	...	65,904	...	45,014	...	...	1,10,918	
Stores . . . . .	...	3,569	...	12,715	...	...	16,684	
Deduct—Recoveries on account of stores issued.	...	...	...	...	...	...	...
Works	2,475	1,46,284	12,120	3,91,572	503	6,162	5,59,116	
Total for Capital Expen- diture.	2,475	3,41,389	8,486	3,60,574	503	6,162	7,19,589	

Quantities of salt produced, indented for, and issued at the

(British maunds)

Source.	Output.			Liabilities.		
	Opening balance of salt on ground.	Net quantity manufactured or excavated during the year.	Total salt available for issue.	Uncleared balance at beginning of year.	Quantity of salt for which payment or credit was accepted during the year and of free salt claimed by Indian States under treaty.	Total quantity of salt to be cleared.
1	2	3	4	5	6	7
	Mds.	Mds. (a)	Mds.	Mds.	Mds. (b)	Mds.
Sambhar Lake	69,59,128	52,33,238	1,21,92,366	70,25,381	31,31,110	1,01,56,491
Didwana	4,63,990	4,02,074	8,66,064	1,65,025	4,56,799	6,21,824
Pachbadra	12,55,387	95,530	13,50,917	3,44,540	4,07,722	7,52,262
Total Rajputana Sources .	86,78,505	57,30,842	1,44,09,347	75,34,946	39,95,631	1,15,30,577
					(f)	
Khewra	7,44,030	36,98,389	44,42,419	5,44,079	35,14,954	40,59,033
Warcha	78,879	12,50,156	13,29,035	1,19,318	11,33,423	12,52,741
Kalabagh	2,372	2,54,500	2,56,872	33,675	1,87,327	2,21,002
Total Salt Range Sources .	8,25,281	52,03,045	60,28,326	6,97,072	48,35,704	55,32,776
					(g)	
Jatta	70,000	4,77,909	5,47,909	12,049	4,52,481	4,64,530
Bahadur Khel	10,000	1,57,256	1,67,256	6,098	1,49,850	1,55,948
Karak . . . . .	...	34,234	34,234	514	28,005	28,519
Total Kohat Sources .	80,000	6,69,399	7,49,399	18,661	6,30,336	6,48,997
					(h)	
Sultanpur	4,921	...	4,921	1,403	(j)1,718	3,121
Mandi	22,684	1,31,153	1,53,837	...	1,31,225	1,31,225
Saltpetre salt	8,254	15,851	24,105	...	19,833	19,833
GRAND TOTAL	96,19,645	1,17,50,290	2,13,69,935	82,52,082	96,14,447	1,78,66,529
GRAND TOTAL OF 1923-24	43,84,403	1,26,63,591	1,70,47,994	11,43,276	1,50,94,478	1,62,37,754

NOTE:—

- (1) Sambhar Lake salt is obtained by evaporation of the lake brine. It is sold at a uniform price of 4 annas a maund. An additional charge of six pies a maund is made for dispatch of salt by departmental agency.
- (2) Didwana salt is obtained by evaporation of brine raised from wells. It is sold at a uniform price of 2 annas a maund.
- (3) Pachbadra salt is obtained by evaporation of subterranean brine in large pits. It is sold at a price of 3 annas and 6 pies a maund. An additional charge of 9 pies a maund is made for dispatch by departmental agency.
- (4) Salt Range salt is rock salt excavated from mines (and at Kalabagh also from quarries) in the Jhelum, Shahpur and Mianwali districts of the Punjab. It is sold at a price of 3 annas a maund. An additional charge of 6 pies a maund is made at Khewra and Warcha for dispatch by departmental agency.

dix II.

Northern India sources during the year 1924-25.

of 82½ lbs. Mds. 27½ = 1 ton.)

ISSUES.	Balances.		Remarks.
	Balance of salt on ground at close of year. (Col. 4 minus Col. 8.)	Balance of salt still to be cleared ("closing uncleared balance.") (Col. 7 minus Col. 8.)	
8	9	10	11
Mds.	Mds.	Mds.	
79,70,416	42,21,950	21,86,075	(a) Includes Mds. 1,60,388 excess and excludes Mds. 2,28,977 dryage and deficit.
5,91,237	2,74,827	30,587	(b) Excludes Mds. 1,07,297 for which revenue was refunded during the year.
7,43,022	6,07,895	9,240	
93,04,675	51,04,672	22,25,902	(c) Includes Mds. 1,05,286 excess and excludes Mds. 455 dryage and deficit.
88,54,328	5,88,091	2,04,705	(d) Excludes Mds. 39,072 for which revenue was refunded during the year.
12,61,908	67,127	-9,167	
2,15,900	40,972	5,102	(e) Excludes Mds. 5,618 for which revenue was refunded during the year.
53,32,136	6,96,190	2,00,640	(f) Excludes Mds. 73,400 for which revenue was refunded and Mds. 5,000 on account of indents on credit which were cancelled.
4,57,909	90,000	6,621	(g) Excludes Mds. 69,300 for which revenue was refunded and Mds. 63,800 on account of indents on credit which were cancelled.
1,53,256	14,000	2,692	(h) Excludes Mds. 5,856 for which revenue was refunded during the year.
28,034	6,200	485	
6,39,199	1,10,200	9,798	(i) Excludes Mds. 9 written off.
3,121	(k) ...	...
1,31,225	22,612	...	(j) Excludes Mds. 1,250 for which revenue was refunded during the year.
19,833	(l) ...	...
1,54,30,189	59,33,674	24,36,340	(k) Excludes Mds. 1,800 of Salt destroyed on the closure of the works.
74,15,012	96,20,366	88,22,742	(l) 4,249 maunds of Salt destroyed and 23 maunds exempted from paying duty under the new scheme

(5) Kohat salt is rock salt excavated from quarries in the Kohat District of the North-West Frontier Province. It is the property of the quarrymen by whom it is sold at prices controlled by Government. The present average price is about 10½ pies a British maund.

(6) Sultanpur salt is obtained by evaporation of brine raised from wells near Sultanpur in the Gurgaon district of the Punjab. It is the property of the manufacturers and is sold by them at varying rates.

(7) Mandi salt is inferior rock salt excavated from quarries in the Mandi State in the Punjab. It is now quarried by the State without any supervision by the British Government. The realizations on this salt are divided between the British Government and the Raja of Mandi in the proportion of two-thirds of the duty on every maund to the former and one-third of the duty (3 annas and 9 pies a maund) and the whole of the price (30½ annas a maund) to the latter.

(8) Saltpetre salt is salt educed in the process of refinement of saltpetre in the Punjab, United Provinces and Bihar. It is the property of the refiners and is sold by them at varying rates.

Appendix III.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1924-25.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year in 1923-24.	Amount payable in 1924-25.	Amount paid in 1924-25.	Amount outstanding at the end of the current year to be carried to the next financial year 1925-26.
1	2	3	4	5	6	7
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
FIXED.						
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	...	2,300 2 7	2,300 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	...
	Udaipur	IV Agreement	...	...	...	...
		V ditto	...	2,04,150 0 0	2,04,150 0 0	...
		VI ditto	...	...	...	...
	Alwar	VII ditto	...	1,25,000 0 0	1,25,000 0 0	...
	Carried over			...	19,78,854 7 10	19,78,854 7 10

Appendix III—contd.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1924-25—contd.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year in 1923-24.	Amount payable in 1924-25.	Amount paid in 1924-25.	Amount out-standing at the end of the current year to be carried to the next financial year 1925-26.
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	2	3	4	5	6	7
		Brought forward . . .	...	19,78,854 7 10	19,78,854 7 10	...
		FIXED—contd.				
	Kishangarh . . .	VII Agreement . . .	...	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 . . .	...	25,788 0 0	25,788 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 . . .	...	5,694 15 0	5,694 15 0	...
		Foreign Department No. 212-J. P., dated 18th April 1882.	...	5,694 15 0	5,694 15 0	...
	Shahpura . . .	IV Agreement . . .	2,083 5 4	5,000 0 0	5,000 0 0	2,083 5 4
		Carried over . . .	2,083 5 4	22,54,812 6 10	22,54,812 6 10	2,083 5 4

Rajputana Agency—contd.

Appendix III—contd.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1924-25—contd.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year in 1923-24.	Amount payable in 1924-25.	Amount paid in 1924-25.	Amount outstanding at the end of the current year to be carried to the next financial year 1925-26.
1	2	3	4	5	6	7
			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
		Brought forward . . .	2,083 5 4	22,54,812 6 10	22,54,812 6 10	2,083 5 4
		FIXED—contd.				
	Jhalawar . . .	IV and V Agreement . . .	...	2,500 0 0	2,500 0 0	...
	Istamrardars and Jagirdars of Ajmer	Foreign Department No. 1271, dated 14th June 1879.	...	4,178 0 0	4,178 0 0 (a) + 199 8 0	...
	Lawa . . .	V Agreement . . .	...	700 0 0	700 0 0	...
	Kabainia . . .	Foreign Department No. 846, dated 15th May 1884.	...	105 0 0	105 0 0	...
Rajputana Agency— concd.	Mir Abdul Aziz and Sambhar.	Finance and Commerce Department No. 427-J., dated 14th February 1898.	251 5 6	251 5 6	502 11 0	...
		Total fixed payments . . .	2,334 10 10	22,62,546 12 4	22,62,907 9 10	2,083 5 4
		FLUCTUATING.				
	Jaipur . . .	Royalty payable on clearances at Sambhar, Article XII of Old Treaty.	...	95,607 2 0	95,607 2 0	...
	Jodhpur . . .		...	1,50,345 4 0	1,50,345 4 0	...
		Total Rajputana Agency.	2,334 10 10	25,17,499 2 4	25,17,949 15 10	2,083 5 4
		FIXED.				
	Gwalior . . .	VII Agreement . . .	...	3,12,500 0 0	3,12,500 0 0	...
	Datia . . .	VII ditto . . .	...	10,000 0 0	10,000 0 0	...
	Carried over . . .	Total . . .	...	3,22,500 0 0	3,22,500 0 0	...
		Total Rajputana Agency	2,334 10 10	25,17,499 2 4	25,17,949 15 10	2,083 5 4

(a) This sum was paid on account of undisbursed compensation of previous years.

Appendix III—concl'd.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1924-25—concl'd.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year in 1923-24.	Amount payable in 1924-25.	Amount paid in 1924-25.	Amount outstanding at the end of the current year to be carried to the next financial year 1925-26.
1	2	3	4	5	6	7
Central India Agency— <i>concl'd.</i>	Brought forward	Total Rajputana Agency	Rs. 2,384 10 10	A. P. 25,17,499 2 4	Rs. 25,17,949 15 10	A. P. 2,083 5 4
		Total FIXED— <i>concl'd.</i>	...	3,22,500 0 0	3,22,500 0 0	...
	Bhopal	II Agreement.	...	10,000 0 0	10,000 0 0	...
	Jaora	II ditto	...	2,500 0 0	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)	Ditto	...	412 8 0	412 8 0	...
	Dewas (Junior)	Ditto	...	412 8 0	412 8 0	...
	Sailana	Ditto	...	412 8 0	412 8 0	...
	Narsingharh	Ditto	...	618 12 0	618 12 0	...
	Rajgarh	Ditto	...	618 12 0	618 12 0	...
	Samphar	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	4,03,800 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-S. R., dated 12th June 1896.	(a) 733 12 0	49,951 7 0	49,996 2 0	589 1 0
		Total Punjab and North-West Frontier Province.	733 12 0	1,29,951 7 0	1,29,996 2 0	589 1 0
		GRAND TOTAL	3,068 6 10	30,51,150 9 4	30,51,746 1 10	2,672 6 4

(a) The outstanding balance shown in the Appendix for 1923-24 was incorrect owing to the inadvertent inclusion of unallocated amounts, income-tax deducted, etc., etc.

ix IV.
 at average selling price at the Rajputana Salt Sources 1924-25.

Issues during year.			Value of quantity issued at average cost of production (col. 9).	Profit or loss at selling price of the year difference between cols. 11 & 13.		Remarks.
Quantity.	Realizations on account of price.	Selling price.		Profit.	Loss.	
10	11	12	13	14	15	16
Mds.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	
79,70,416	19,88,198	0 4 0	(a) 15,69,564	4,18,634	...	(a) Less the value of Mds. 21,160 free of price. (b) Less the value of Mds. 2,000 free of price.
5,91,296	73,926	0 2 0	80,125	...	6,199	
7,43,022	1,62,099	0 3 6	(b) 1,89,810	...	27,711	
93,04,674	22,24,223	...	18,39,499	4,18,634	33,910	
...	...	...	Net	3,84,724	...	

Statement showing cost of production and financial results on the issues of the year

Source.	Opening stock of salt.		Salt produced during year.			Total stocks.		
	Quantity.	Value at cost of production (both direct and indirect charges).	Quantity.	Cost of production (both direct and indirect charges).	Average cost per maund.	Quantity. Total of Cols. 2 and 4.	Cost of production. Total of Cols. 3 and 5.	Average cost per maund.
1	2	3	4	5	6	7	8	9
	Mds.	Rs.	Mds.	Rs.	Rs. a. p.	Mds.	Rs.	Rs. a. p.
Khewra Mine	7,44,030	2,10,615	36,98,389	7,92,518	0 3 5-14	44,42,419	10,03,133	0 3 7-38
Warcha	78,879	9,868	12,50,156	1,98,729	0 2 6-52	13,29,035	2,08,597	0 2 6-14
Kalabagh	2,272	416	2,54,500	60,494	0 3 9-64	2,56,872	60,910	0 3 9-53
Total	8,25,281	2,20,899	52,03,045	10,51,741	0 3 2-81	60,28,326	12,72,640	0 3 4-53
Net	...	...	..	...	...	...	...	...

dix V.

at average selling price at the Salt Sources of the Salt Range Division, 1924-25.

Issues during year.			Value of quantity issued at average cost of production (Col. 9).	Profit or loss at selling price of the year. Difference between Cols. 11 and 13.		Remarks.
Quantity.	Realisations on account of price.	Selling price.		Profit.	Loss.	
10	11	12	13	14	15	16
Mds.	Rs.	Rs. a. p.	Rs.	Rs.	Rs.	
(a) 38,54,328	7,22,118	0 3 0	(b) 8,69,614	...	1,47,496	(a) Includes Mds. 3,640 sur salt issued at 6 pies a maund. (b) Less the value of Mds. 3,640 sur salt.
12,61,908	2,36,608	0 3 0	1,98,093	38,515	...	
2,15,900	40,481	0 3 0	51,198	...	10,717	
53,32,136	9,99,207	0 3 0	11,18,905	38,515	1,58,213	
...	...	...	...	...	1,19,698	

Statement showing the quantities of salt issued to Indian States

Salt free of duty.

1	2	3	4	5	6	7	8	9
Source of supply.	States.	Quantity to which the State is annually entitled.	Quantity sold in previous years but not removed by the end of 1922-23.	Total quantity due to State.	Quantity sold during 1923-24.	Quantity issued during 1923-24.	Quantity lapsed.	Quantity still due at close of the year.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Didwana	Jodhpur.	(a) 40,000	16,805	46,805	10,500	23,003	20,500	3,302
Pachbudra		1,85,000	...	1,85,000	1,65,000	1,55,700	20,000	9,240
Total		2,25,000	6,805	2,31,805	1,84,500	1,78,763	40,500	12,542
Sambhar	Rajpur	5,000	...	5,000	5,000	5,000	...	...
GRAND TOTAL	...	2,30,000	6,805	2,36,805	1,89,500	1,83,763	40,500	12,542
GRAND TOTAL OF 1923-24.	...	2,30,000	45,489½	2,75,489½	2,30,000	2,68,684½	...	6,805

(a) Claimable in 2 equal instalments from the 1st April and the 1st October, respectively, each to be removed within
 (b) These quantities do not lapse if unclaimed in any year.

dix VI

under treaty obligations during the year 1924-25.

Salt free of both price and duty.								Salt on which a refund of half the duty is payable.						
Source of supply.	State.	Quantity to which the State is annually entitled.	Balance due at the end of the past year.	Total quantity due to State.	Quantity claimed during the year.	Quantity issued.	Balance still due at close of the year (difference of cols. 13 and 16).	Source of supply.	State.	Maximum quantity of half-duty salt allowed annually.	Quantity delivered during the year.	Amount of half duty payable.		
10	11	12	13	14	15	16	17	18	19	20	21	22		
		(b). Mds.	Mds.	Mds.	Mds.	Mds.	Mds.			Mds.	Mds.	Rs.		
Sambhar	Alwar	1,000	1,000	2,000	...	...	2,000	Sambhar	Bikaner	76,000	2,407½	47,983
	Bharatpur	1,000	1,000	2,000	1,000	...	2,000	Didwana			47,615			
	Dholpur	300	...	300	300	300	...	Pachbadra			26,750			
	Jaipur	7,000	7,000	14,000	7,000	7,000	7,000
	Karauli	50	50	100	100	100
	Kishan- garh.	50	...	50	50	50
	Kotah	300	300	600	300	300	300
	Lawa	10	...	10	10	10
	Jodhpur	14,000	4,250	18,250	14,000	13,400	4,850
	Total	23,710	13,600	37,310	22,700	21,160	16,150
Pach- badra.	Jodhpur	10,000	...	10,000	...	...	10,000	...	...	...	...	...
	Udaipur	1,000	2,000	3,000	2,000	2,000	1,000	...	...	...	...	...
	Total	11,000	2,000	13,000	2,000	2,000	11,000	TOTAL	...	76,000	76,772½	47,983		
	GRAND TOTAL.	34,710	15,600	50,310	24,700	23,160	27,150	TOTAL of 1923-24	...	76,000	44,672½	52,163		
GRAND TOTAL OF 1923-24.	34,710	25,750	60,460	45,710	44,860	15,600								

one year from the date of its falling due.

Statement comparing the Departmental dispatches by rail

Source.	Departmental dispatches by rail.			Deliveries at	
	Bagged.	Unbagged.	Total.	Banjara.	Farodia.
1	2	3	4	5	6
Khewra	8,06,030	30,37,700	38,43,730	...	10,558
Warcha	12,56,200	...	12,56,200	...	5,708
Kalabagh	(a)2,10,400	...	2,10,400	...	5,500
Sambhar Lake	78,43,635	...	78,43,635	76,523	3,940
Didwana . . . . .	...	...	...	37,144	...
Pachbadra	4,93,805	...	4,93,805	91,458	...
Jatta
Bahadur Khel
Kurak
Total	1,06,10,070	30,37,700	1,36,47,770	2,05,125	25,706

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with deliveries at the sources for 1924-25.

the Source.			Total of issues.	REMARKS.
Raj.	Others.	Total.		
7	8	9	10	11
...	...	10,558	38,54,288	
...	...	5,708	12,61,908	
...	...	5,500	2,15,900	(a) Includes Mds. 79,800 dispatched by boat.
(b)32,943	13,375	1,26,781	79,70,418	(b) Includes free and duty free salt.
(c)63,835	4,90,257	5,91,236	5,91,236	(c) Only duty free salt.
1,57,759	...	2,49,217	7,43,022	
...	4,57,909	4,57,909	4,57,909	
...	1,53,256	1,53,256	1,53,256	
...	28,034	28,034	28,034	
2,54,537	11,42,831	16,28,199	1,52,75,969	

Statement showing indents received

Division.	Indents outstanding from previous year.		Indents received during the year.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7
	Mds.	Rs. A. P.	Mds.	Rs. A. P.	Mds.	Rs. A. P.
Salt Range	6,97,072	12,21,253 0 6	50,53,060	76,19,929 7 3	57,50,132	88,41,182 7 9
Sanbhar Lake	70,25,381	1,35,38,709 7 0	32,38,408	49,63,241 15 8	1,02,63,788	1,85,01,951 9 3
Didwana	1,65,025	2,94,970 11 0	4,05,871	6,59,947 10 0	6,60,897	9,54,918 5 0
Pachbadra	3,44,540	6,72,405 0 0	4,13,340	4,17,882 0 0	7,57,880	10,90,277 0 0
Kohat	18,661	62,240 4 0	6,30,345	(a)7,87,931 4 0	6,48,997	8,50,160 4 0
Internal Branch . . . . .	...	...	19,833	24,798 12 0	19,833	24,798 12
Sultanpur Salt Works	1,403	1,775 10 9	2,979	3,769 8 0	4,381	5,545 2 9

dix VIII.

and cleared during 1924-25.

Clearances during the year.			Refunds during the year.			Total.		Indents outstanding at the end of the year.		Remarks.		
Quantity.	Value.		Quantity.	Value.		Quantity.	Value.		16			
8	9		10	11		12	13	14			15	
Mds.	Rs.	A. P.	Mds.	Rs.	A. P.	Mds.	Rs.	A. P.	Mds.	Rs.	A. P.	5739 S.K.-24-Mcs. Incl. Rs. 11-4-0 on account of revenue realised on 9 maunds of salt, written off under Commissioner's letter No. dated 12th July 1924. Includes Rs. 1,749-1-0 and Rs. 471-6-0 on account of excess duty refunded on salt and sita respectively.
53,32,136	81,05,163	5 10	2,17,356	8,70,925	6 6	55,49,492	84,76,088	12 4	2,00,040	3,65,093	11 5	
79,70,416	1,22,09,576	8 8	1,07,208	28,46,591	4 7	80,77,713	1,51,46,167	13 3	21,56,075	33,55,783	12 0	
5,01,237	7,02,911	11 0	30,073	1,24,076	15 0	6,30,309	9,16,988	10 0	30,567	7,501	9 0	
7,43,022	9,41,450	0 0	5,618	1,46,937	0 0	7,48,640	10,88,387	0 0	9,240	1,990	0 0	
6,39,199	7,96,998	12 0	...	36,733	12 0	6,39,199	8,35,732	8 0	9,795	14,427	12 0	
19,833	24,798	12 0	16,034	(5) 33,301	5 8	19,833	24,798	12 0	...	...	...
3,132	3,963	2 3	1,250	1,582	0 6	3,132	3,963	2 3	...	...	...

(a) Includes Rs. 11-4-0 on account of revenue realised on 9 maunds of salt, written off under Commissioner's letter No. dated 12th July 1924.
Includes Rs. 1,749-1-0 and Rs. 471-6-0 on account of excess duty refunded on salt and sita respectively.

(b)

Territorial distribution of the salt issued by the Northern India Salt Revenue

(Thousands)

Source.	North-West Frontier Province.	Kashmir.	Afghanistan, etc.	Punjab, including Feudatory States and Delhi.	United Provinces.	Bihar and Orissa.	Central Provinces and Berar.
1	2	3	4	5	6	7	8
Sambhar.							
Average 1911-12 to 1913-14 . . .	...	...	...	2,23	32,62	41	98
" 1914-15 to 1916-17 . . .	...	...	...	2,54	36,29	5,06	1,40
" 1917-18 to 1919-20 . . .	...	...	...	2,34	38,39	8,94	93
" 1920-21 to 1922-23 . . .	...	...	...	2,17	42,60	1,91	1,29
" 1923-24 . . .	...	...	...	1,76	32,80	79	96
" 1924-25 . . .	...	...	...	3,57	56,73	1,04	1,99
Didwana.							
Average 1911-12 to 1913-14 . . .	...	...	...	2,44	4	...	...
" 1914-15 to 1916-17 . . .	...	...	...	3,07	1	...	...
" 1917-18 to 1919-20 . . .	...	...	...	2,21	24	...	...
" 1920-21 to 1922-23 . . .	...	...	...	2,38	1,96	...	...
" 1923-24 . . .	...	...	...	76	39	...	...
" 1924-25 . . .	...	...	...	3,63	1,27	...	...
Pachbadra.							
Average 1911-12 to 1913-14 . . .	...	...	...	...	1,59	...	1,77
" 1914-15 to 1916-17 . . .	...	...	...	...	2,60	26	2,04
" 1917-18 to 1919-20 . . .	...	...	...	2	1,11	26	70
" 1920-21 to 1922-23 . . .	...	...	...	...	76	...	1,00
" 1923-24 . . .	...	...	...	...	13	...	88
" 1924-25 . . .	...	...	...	...	30	...	2,01
Khewra.							
Average 1911-12 to 1913-14 . . .	24	1,00	...	21,02	6,28	1,73	...
" 1914-15 to 1916-17 . . .	1,41	1,10	...	19,32	7,54	6,08	2
" 1917-18 to 1919-20 . . .	1,54	94	...	18,91	5,54	10,53	2
" 1920-21 to 1922-23 . . .	1,66	1,02	...	18,22	3,65	8,49	1
" 1923-24 . . .	63	69	...	9,20	1,23	1,08	1
" 1924-25 . . .	1,45	1,40	...	24,97	3,44	6,99	3
Warcha.							
Average 1911-12 to 1913-14 . . .	...	...	...	1,49	...	...	...
" 1914-15 to 1916-17 . . .	...	...	...	1,85	...	...	...
" 1917-18 to 1919-20 . . .	8	1	...	2,99	1	1	...
" 1920-21 to 1922-23 . . .	12	3	...	4,24	2	7	...
" 1923-24 . . .	9	...	...	4,19	3	...	...
" 1924-25 . . .	71	...	...	11,52	13	...	...

The totals in columns 5, 6, 7, 11 and 16 include the output of the small source of Sultanpur (now closed)
 The totals in columns 5, 11 and 16 include the figures averaging 1,22,000 maunds annually
 The Khewra figures in columns 5 and 16 include up to the end of 1921-22: th.

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Department according to declared destination at time of dispatch from source.
(of maunds.)

Rajputana.	Central India.	Total Northern India and Frontier.	Bengal.	Bombay.	Sind and British Baluchistan.	Elsewhere outside Northern India.	Grand Total.	REMARKS.
9	10	11	12	13	14	15	16	17
7,82	5,23	49,29	...	...	...	...	49,29	
8,29	5,27	58,85	10	...	...	...	58,95	
8,01	4,29	62,90	51	4	...	...	63,45	
7,03	4,17	59,17	1	...	...	...	59,18	
4,27	2,39	42,97	...	...	...	...	42,97	
9,81	6,56	79,70	...	...	...	...	79,70	
1,10	...	3,58	...	...	...	...	3,58	
1,22	...	4,30	1	...	...	...	4,31	
72	...	3,17	...	...	...	...	3,17	
1,08	...	5,42	...	...	...	...	5,42	
54	...	1,69	...	...	...	...	1,69	
1,01	...	5,91	...	...	...	...	5,91	
2,56	3,02	8,94	...	...	2	...	8,96	
2,87	2,10	9,87	...	...	2	...	9,89	
2,97	1,83	6,89	1	1	...	...	6,91	
2,95	1,68	6,39	...	...	...	...	6,39	
2,99	93	4,93	...	...	...	...	4,93	
3,19	1,93	7,43	...	...	...	...	7,43	
...	...	30,27	4	4	27	...	30,62	
...	1	35,48	44	12	37	...	36,41	
...	1	37,49	39	7	42	1	38,38	
...	2	33,07	12	6	20	...	33,45	
...	1	12,85	6	6	3	...	13,00	
...	...	38,28	18	3	5	...	38,54	
...	...	1,49	...	...	...	...	1,49	
...	...	1,85	...	...	...	...	1,85	
...	...	3,10	...	...	1	...	3,11	
...	...	4,48	...	...	8	...	4,56	
...	...	4,31	...	...	23	...	4,54	
...	...	12,36	...	24	2	...	12,62	

averaging a total of 36,000 maunds annually and going mainly to the United Provinces.
of the Mandi quarries worked by the State authorities.
output averaging 14,000 maunds annually of the small neighbouring source of Nurpur close, in 1921.

Territorial distribution of the salt issued by the Northern India Salt Revenue

(Thousands)

Source.	North-West Frontier Province.	Kashmir.	Afghanistan, etc.	Punjab, including Feudatory States and Delhi.	United Provinces.	Bihar and Orissa.	Central Provinces and Berar.
1	2	3	4	5	6	7	8
Kalabagh.							
Average 1911-12 to 1913-14	41	...	...	2,36	...	...	...
" 1914-15 to 1916-17	45	...	...	2,87	...	...	...
" 1917-18 to 1919-20	17	...	...	2,10	2	...	...
" 1920-21 to 1922-23	17	3	...	2,82	2	27	...
1923-24	14	...	...	63	...	...	...
1924-25	42	...	...	1,44	...	...	...
Kohat.							
Average 1911-12 to 1913-14	5,12	...	17	...	...	...	...
" 1914-15 to 1916-17	5,90	...	8	1	...	...	...
" 1917-18 to 1919-20	5,74	...	16	10	...	...	...
" 1920-21 to 1922-23	5,12	...	5	3	...	...	...
1923-24	4,57	...	...	...	...	...	...
1924-25	6,38	...	...	1	...	...	...
Saltpetre salt.							
Average 1911-12 to 1913-14 . . . . .	...	...	...	...	54	18	...
" 1914-15 to 1916-17 . . . . .	...	...	...	...	69	23	...
" 1917-18 to 1919-20 . . . . .	...	...	...	...	64	31	...
" 1920-21 to 1922-23 . . . . .	...	...	...	2	30	19	...
1923-24 . . . . .	...	...	...	8	26	7	1
1924-25 . . . . .	...	...	...	3	13	7	...
Total.							
Average 1911-12 to 1913-14	5,75	1,00	17	30,25	41,32	2,32	2,75
" 1914-15 to 1916-17	7,76	1,10	8	30,76	47,38	11,65	3,46
" 1917-18 to 1919-20	7,43	95	16	30,27	46,11	20,09	1,65
" 1920-21 to 1922-23	7,07	1,08	5	29,88	49,31	10,94	2,31
1923-24	5,43	69	...	17,81	34,84	1,94	1,86
1924-25	8,96	1,40	...	45,17	62,00	8,10	4,08

The totals in columns 5, 6, 7, 11 and 16 include the output of the small source of Sultanpur (now closed).
 The totals in columns 5, 11 and 16 include the figures averaging 1,22,000 maunds annual.
 The Khewra figures in columns 5 and 16 include up to the end of 1921-22 th

dix IX—concl'd.

Department according to declared destination at time of dispatch from source—concl'd.
of maunds.)

Rajputana.	Central India.	Total Northern India and Frontier.	Bengal.	Bombay.	Sind and British Baluchistan.	Elsewhere outside Northern India.	Grand Total.	Remarks.
9	10	11	12	13	14	15	16	17
...	...	2,77	...	...	1	...	2,78	
...	...	3,32	...	...	6	...	3,38	
...	...	2,29	...	...	1	...	2,30	
...	...	3,31	...	...	8	...	3,39	
...	...	77	...	...	6	...	83	
...	...	1,86	...	...	30	...	2,16	
...	...	5,29	...	...	...	...	5,29	
...	...	5,99	...	...	...	...	5,99	
...	...	6,00	...	...	...	...	6,00	
...	...	5,20	...	...	...	...	5,20	
...	...	4,57	...	...	...	...	4,57	
...	...	6,39	...	...	...	...	6,39	
...	...	72	...	...	...	...	72	
...	...	92	4	...	...	...	96	
...	...	95	10	...	...	...	1,05	
...	...	52	...	...	...	...	52	
...	...	42	...	...	...	...	42	
...	...	23	...	...	...	...	23	
11,43	8,25	1,03,29	4	4	63	...	1,04,00	<i>Equivalent in tons.</i> 382,021
12,38	7,38	1,21,95	9	12	42	...	1,23,08	452,131
11,70	3,13	1,24,49	1,01	12	47	1	1,26,10	463,224
11,96	5,87	1,17,57	13	6	36	...	1,18,12	433,910
7,80	3,33	73,70	6	6	32	...	74,14	272,351
14,01	8,49	1,52,16	18	27	37	...	1,52,98	561,967

a veraging a total of 36,000 maunds annually and going mainly to the United Provinces.
of the Mandi quarries worked by the State authorities.
output averaging 14,000 maunds annually of the small neighbouring source of Nurpur closed in 1921.

Appendix X.

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1921-22, 1922-23, 1923-24 and 1924-25.

NOTE:--Duty was raised from Re. 1 a maund to Rs. 1½ from the 1st March 1916 and to Rs. 2½ from 1st March 1923, but was lowered to Rs. 1½ from 1st March 1924.

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.				
	1921-22.	1922-23.	1923-24.	1924-25.	Description of salt.	1921-22.	1922-23.	1923-24.	1924-25
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
North-West Frontier Province.									
Peshawar	2 3 7	2 6 6	3 15 7	2 5 1	{ Salt Range	...	..	...	...
					{ Kohat	2 4 0	2 5 9	3 8 3	2 3 11
Dera Ismail Khan	2 12 0	2 12 4	3 12 7	2 10 8	{ Salt Range	...	...	3 13 0	2 5 4
					{ Kohat . . . . .	...	...	...	...
Punjab.									
Lahore	3 2 11	2 14 9	4 5 2	3 0 3	Salt Range	2 14 4	2 6 6	3 14 9	3 1 0
Rawalpindi	3 6 9	2 7 5	3 6 9	2 5 10	ditto	...	...	3 4 0	2 10 3
Shahpur	3 6 6	3 6 9	4 4 9	2 11 9	ditto	3 5 4	2 15 5	3 14 5	2 7 6
Multan	3 0 6	2 9 3	4 0 10	2 9 11	ditto	2 15 0	2 4 11	3 9 8	2 5 0
Amritsar	2 11 2	2 14 7	3 14 5	3 9 6	ditto	2 11 8	2 8 0	3 6 6	2 4 10
Jullundar	2 7 6	2 11 0	3 14 1	3 8 0	ditto	2 14 0	2 6 9	3 6 1	2 8 5

Ludhiana	2 3 0	2 3 8	3 1 3	3 10 10	ditto	2 3 1	2 3 7	2 1 4	2 8 0
Ferozepore	3 14 7	2 10 10	4 9 2	3 2 8	ditto	3 8 11	2 2 4	4 2 11	2 15 5
Ambala	3 4 0	2 11 0	3 11 2	2 9 11	ditto . . . . .	...	...	3 6 3	2 9 3
Delhi Province.									
Delhi	2 13 10	2 12 9	3 12 11	2 10 1	Salt Range	3 2 7	2 9 9	4 4 3	2 14 6
					Sambhar	2 8 5	2 4 3	3 12 7	2 5 1
United Provinces.									
Meerut	2 9 4	2 13 6	4 1 8	3 2 8	Salt Range	4 0 0	2 5 4	3 10 2	3 12 2
					Sambhar	2 8 0	2 11 9	3 11 4	2 8 11
Agra	3 2 0	2 14 9	3 13 4	2 7 1	Salt Range	3 11 7	4 11 4	5 0 0	5 0 0
					Sambhar	2 13 11	2 9 0	3 9 2	2 7 5
Jhansi	2 14 4	3 1 0	4 4 9	3 1 3	Salt Range	4 10 11	4 0 8	4 10 1	5 13 11
					Sambhar	3 0 9	2 11 10	3 10 1	3 0 3
Cawnpore	3 0 10	2 15 10	3 13 8	2 14 1	Salt Range	4 5 2	2 14 9	4 0 4	3 12 7
					Sambhar	3 4 0	2 9 1	3 10 4	2 9 5
Allahabad	2 15 7	3 7 8	4 9 2	3 14 9	Salt Range	5 0 0	3 11 11	4 8 0	4 8 7
					Sambhar	3 1 5	2 15 11	4 2 10	3 0 3
Benares	2 13 9	2 12 6	4 0 0	3 1 3	Salt Range	4 4 6	4 9 11	4 3 5	3 10 9
					Sambhar	2 14 5	2 13 6	3 5 10	2 14 9
Ghazipur	3 2 11	3 1 11	4 2 11	3 1 11	Salt Range	3 8 11	3 11 0	4 13 0	3 14 5
					Sambhar	3 3 6	3 2 0	4 4 3	2 12 11

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

Appendix --contd.

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1921-22, 1922-23, 1923-24 and 1924-25.

NOTE:—Duty was raised from Re. 1 a maund to Rs. 1½ from the 1st March 1916 and to Rs. 2½ from 1st March 1923, but was lowered to Rs. 1½ from 1st March 1924.

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.				
	1921-22.	1922-23.	1923-24.	1924-25.	Description of salt.	1921-22.	1922-23.	1923-24.	1924-25.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
United Provinces—concl'd.									
Gorakhpur	3 6 0	3 11 11	4 4 9	3 14 1	{ Salt Range	3 5 9	3 10 3	4 10 11	4 2 6
					{ Sambhar	2 15 6	3 7 3	4 4 2	3 7 8
					{ Liverpool	3 6 8	3 7 0	4 0 0	...
					{ Aden	2 0 0	2 11 4	...	...
Shahjahanpur	2 14 2	2 11 2	3 13 4	3 3 11	{ Salt Range	4 2 8	4 0 9	4 0 0	4 5 2
					{ Sambhar	2 9 9	2 13 5	3 12 6	2 15 2
Bareilly	2 11 10	2 12 11	3 12 7	2 12 6	{ Salt Range	4 5 1	3 8 5	7 14 8	3 3 1
					{ Sambhar	2 15 5	2 13 1	3 15 7	2 8 6
Lucknow	3 10 7	2 12 9	3 11 5	2 15 8	{ Salt Range	2 10 11	5 0 0	4 13 7	4 3 10
					{ Sambhar	2 6 11	3 1 0	3 15 2	2 14 2
Fyzabad	3 2 9	3 6 2	4 3 4	3 9 10	{ Salt Range	2 5 4	3 5 4	4 11 3	4 3 2
					{ Sambhar	2 13 9	3 1 3	4 3 4	3 11 0

Bihar.									
Patna	4 1 3	3 10 10	4 14 9	3 8 7	Salt Range	3 10 6	3 9 8	4 14 2	3 12 0
					Sambhar . . . . .	...	...	...	...
Saran (Chāpra)	3 7 8	3 11 4	4 2 11	3 1 3	Salt Range	4 14 0	4 1 1	4 2 6	3 14 8
					Sambhar . . . . .	...	3 8 6	3 14 0	2 11 0
					Liverpool	3 12 2	...	4 10 6	3 3 0
Muzaffarpur	4 2 1	3 11 4	5 0 0	3 10 2	Salt Range	3 5 0	3 5 4	4 7 9	3 0 0
					Sambhar	3 2 0	2 15 9	4 1 8	3 1 0
					Liverpool	3 14 3	3 7 0	4 7 0	...
Champaran (Motihari)	3 13 8	3 14 5	4 5 2	3 6 8	Salt Range	3 3 0	3 3 8	4 6 0	4 5 0
					Sambhar	2 12 4	2 9 9	3 10 0	...
					Liverpool	3 1 0	4 4 1	4 1 7	3 3 8
Monghyr	4 12 5	4 7 1	5 8 3	4 4 3	Salt Range	3 8 0	3 10 0	4 12 0	3 8 8
					Sambhar . . . . .	...	...	...	...
					Liverpool	2 14 0	3 13 0	3 14 0	3 2 0
Gaya	3 7 1	3 6 2	4 3 10	3 10 0	Salt Range	3 3 0	3 3 6	4 3 6	2 14 0
					Sambhar . . . . .	...	...	...	...
					Liverpool	4 4 0	4 4 0	4 4 6	2 10 0
Central Provinces.									
Jubbulpur	3 4 0	3 6 5	4 10 2	3 6 8	...	...	...	...	...
Saugor	3 15 1	3 7 4	4 9 2	3 3 11	...	...	...	...	...
Nagpur	3 9 6	4 4 0	4 13 0	3 11 2	...	...	...	...	...

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

Appendix X—concl'd.

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1921-22, 1922-23, 1923-24, and 1924-25.

NOTE:—Duty was raised from Re. 1 a maund to Rs. 1½ from the 1st March 1916 and to Rs. 2½ from 1st March 1923, but was lowered to Rs. 1½ from 1st March 1924.

Mart and Province.	Retail prices per British maund recorded by the Statistical Bureau. (a)				Description of salt.	Wholesale prices per British maund as ascertained by officers of the Department.			
	1921-22.	1922-23.	1923-24.	1924-25.		1921-22.	1922-23.	1923-24.	1924-25.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Central Provinces—concl'd.									
Nimar	3 2 11	3 15 8	4 5 2	3 0 6	...	...	...	...	...
Hoshangabad	3 5 4	3 10 6	4 15 5	3 0 9	...	...	...	...	...
Raipur	3 12 3	3 11 11	5 1 3	3 8 6	...	...	...	...	...
Rajputana.									
Mewar	3 6 8	3 7 1	4 9 8	3 10 0	...	...	...	...	...
Ajmer	2 15 1	2 10 10	3 14 1	2 2 7	Salt Range	6 3 6	6 6 5	...	7 8 6
					Sambhar	2 11 0	2 8 0	3 1 0	2 5 0
					Pachbadra	2 8 0	2 4 7	2 15 5	2 3 7
Jodhpur	2 2 3	2 3 11	2 5 6	2 3 7	...	...	...	...	...
Jaipur	2 5 11	2 3 7	3 3 9	2 10 8	...	...	...	...	...
Bharatpur	2 7 5	2 4 7	3 11 6	...	...	...	...	...	...

Central India.

Indore . . .	3 0 1	2 15 10	3 10 2	3 1 10	...	...	...	...	...
Neemuch . . .	2 11 7	2 12 4	4 0 0	2 9 10	...	...	...	...	...
Gwalior . . .	3 5 4	2 13 4	4 0 0	2 15 4	...	...	...	...	...

Average Provincial retail price.

North-West Frontier Province, Indus.	2 7 9	2 9 5	3 14 1	2 7 10	...	...	...	...	...
Punjab . . .	3 1 0	2 11 8	3 14 7	3 0 6	...	...	...	...	...
Delhi . . .	2 13 10	2 12 9	3 12 1	2 10 1	...	...	...	...	...
United Provinces .	3 0 8	3 2 2	4 0 11	3 2 11	...	...	...	...	...
Bihar . . .	3 15 5	3 12 10	4 11 2	3 9 6	...	...	...	...	...
Central Provinces and Berar.	3 7 2	3 11 11	4 11 8	3 5 3	...	...	...	...	...
Rajputana . . .	2 10 8	2 9 2	3 8 11	2 10 9	...	...	...	...	...
Central India . . .	2 13 11	2 13 11	3 14 1	2 14 4	...	...	...	...	...

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

Appendix XI.

Statement showing the number of licenses issued for the manufacture of saline substances and the fees realized in the Internal Branch of the Northern India Salt Revenue Department, during the year 1924-25.

Province.	Saltpetre.		Khari.		Sajji.		Rassi.		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs.		Rs.		Rs.		Rs.		Rs.
North-West Frontier Province	...	...	...	...	...	...	...	...	...	...
Punjab	503	17,007	...	...	...	...	...	...	503	17,007
United Provinces	3,336	40,384	591	824	13	11	275	260	4,215	41,509 ^(a)
Bihar	12,518	22,217	7,360	13,733	...	...	...	...	19,878	36,028 ^(b)
TOTAL	^(c) 16,357	^(d) 79,608	7,951	14,557	13	11	275	260	24,596	94,544 ^(e)
TOTAL OF 1923-24	24,777	21,104	12,016	1,979	621	543	67	59	37,481	23,775

^(a) Includes Rs. 30 on account of 15 Rassi solar heat licenses issued in April 1925.

^(b) Includes Rs. 68 on account of 34 Khari licenses (artificial heat) which were not issued till 31st March 1925, and Rs. 10 on account of 5 saltpetre licenses not issued.

^(c) and ^(d) Includes 6 licenses issued for refined Salt petre and 2,380 licenses for crude Saltpetre realizing Rs. 300 and Rs. 886-12-0 respectively from 1st April 1924 to 30th November 1924.

^(e) Excludes Rs. 1,116-8-0 on account of fees for Bitta.

Appendix XII.

Statement showing the work done in the saltpetre refineries of the Internal Branch of the Northern India Salt Revenue Department, during the year 1924-25.

Province.	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.
		Mds.	Mds.		Mds.	Mds.	Mds.		Mds.	Mds.	Mds.	Mds.
North-West Frontier Province.	...	...	...	...	...	...	...	...	...	...	...	...
Punjab	41	2,05,035	54,584	26.62	...	72,327	72,327	35.28	...	...	829	71,498
United Provinces	66	80,273	37,623	46.87	11,839	7,123	18,962	23.62	12,465	2,546	1,710	5,413
Bihar	183	1,39,190	69,432	49.88	4,012	18,232	22,244	15.98	7,368	1,703	...	18,232
TOTAL	290	4,24,498	1,61,639	38.08	15,851	97,682	1,13,533	26.75	19,833	4,249	(a) 2,539	95,143
TOTAL OF 1923-24	288	5,84,426	2,07,761	35.55	30,072	1,41,817	1,71,889	29.23	24,113	15,276	4,236	1,31,521

(a) Sitta (impure saltpetre salt) is excised at 10 annas a maund. Realisations on this account were Rs. 1,587 in 1924-25 and Rs. 4,080 in 19¹³-24.

Appendix XIII.

Statement showing the number of persons arrested and prosecuted or released departmentally for offences against the salt law during the year 1924-25.

Division.	Number of cases.	Total number of persons arrested.	RELEASED BY THE DEPARTMENT.				Total.	Committed for trial.	Acquitted.	Convicted.	Pending trial when report was submitted.	Died or absconded before trial.	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.
			Infirm persons, pregnant women and children.	Cases involving less than one seer of illicit salt.	On proof of ignorance or inadvertence or for want of sufficient evidence.	Cases involving more than one seer illicit salt in which departmental punishment was awarded.							
Sambhar Lake	1	1	...	...	1	...	1	...	...	...	...	...	...
Didwara Salt Source . . . . .	..	...	...	...	...	...	...	...	...	...	...	...	...
Pachbadra Salt Sources . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt Range	3	6	1	...	...	...	1	5	...	5	...	...	100.00
Sultaupur Salt Works . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Kohat Mines	17	28	1	2	1	...	4	24	1	23	...	...	99.00
Mandi Mines . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal Branch	388	398	...	201	2	26	229	169	...	132	37	...	100.00
Total	409	433	2	203	4	26	235	198	1	160	37	...	100.00
TOTAL OF 1923-24 (a)	491	527	8	219	41	20	288	239	10	157	69	3	94.01

(a) Cases that were pending when report for 1923-24 was submitted have been included.

Appendix XIV.

Statement showing the punishment awarded by the courts for offences against the salt law during the year 1924-25.

	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 fines.
—						Rs.						Rs.	Rs.
1924-25	1	1	...	...	2	9	132	25	1	1	159	1,196	7.52
1923-24 (a)	11	1	1	...	13	60	115	25	3	1	144	1,210	8.40

(a) Cases that were pending when the report of 1923-24 was submitted have been included.

Trading account (for the year

*(Manufacturing***Dr.**

	Salt Range Division.	Pachbadra Division.	Sambhar Lake Division.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To salt stock	1,51,645 6 0	2,01,319 10 0	5,01,012 8 0	8,53,977 8 0
„ manufacture	8,48,186 10 5	55,259 4 11	4,47,890 8 9	13,51,336 8 1
„ salt indents account	32,234 4 0	2,021 5 9	5,17,298 14 0	5,51,554 7 9
„ refunds (sale proceeds)	28,063 6 0	1,111 12 9	31,574 11 0	60,749 13 9
„ profit and loss account for gross profit during the year.	1,60,274 15 7	12,092 15 10	15,26,169 6 10	16,98,537 6 3
	12,20,404 10 0	2,71,805 1 3	30,23,946 0 7	45,16,155 11 10

XV.

ending 31st March 1925.)

Branch.)

Cr.

	Salt Range Division.	Pachbadra Division.	Sambhar Lake Division.	Total.
	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
By salt indents account	1,28,486 2 0	75,368 2 0	17,77,265 0 10	19,81,119 4 10
„ sale proceeds of salt	9,78,425 0 0	93,374 10 3	8,86,938 13 9	19,58,738 8 0
„ closing stock of salt	1,13,493 8 0	1,03,062 5 0	3,59,742 2 0	5,76,297 15 0
	12,20,404 10 0	2,71,805 1 3	30,23,946 0 7	45,16,155 11 10

Profit and loss account (for the year

(Manufacturing

Dr.

	Salt Range Division.	Pachbadra Division.	Sambhar Lake Division.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
To share of Commissioner's headquarters office.	20,551 1 4	7,143 7 11	29,548 1 11	57,242 11 2
„ royalties and compensation debitable to manufacture.	...	31,250 0 0	2,36,571 0 0	2,67,821 0 0
„ net expenditure on stores, workshop, and electric power house establishment.	—38,062 6 1	...	44,191 7 6	6,129 1 5
„ pensionary charges .	31,584 0 0	11,718 0 0	41,750 0 0	85,052 0 0
„ leave salary paid in England.	8,167 13 0	2,000 5 0	6,500 15 0	16,669 1 0
„ interest on capital—Interest charges.	70,645 10 0	5,301 8 0	2,25,489 6 0	3,01,436 8 0
„ depreciation . . .	92,152 6 0	3,541 11 0	1,63,995 12 0	2,59,689 13 0
„ cost of accounts and audit establishment.	15,338 0 0	3,756 4 0	12,207 12 0	31,302 0 0
„ cost of stationery and printing.	3,177 10 0	778 3 0	2,529 3 0	6,485 0 0
„ other items—Refunds (miscellaneous revenue receipts).	1,451 10 0	—138 12 5	403 12 0	1,716 9 7
„ bags account (for loss) .	4,798 3 3	—249 12 8	9,460 12 7	14,009 3 2
„ net profit for the year .	1,71,729 11 9	—67,859 12 6	8,75,419 2 5	9,79,289 1 8
	3,81,533 11 3	—2,758 14 8	16,48,067 4 5	20,26,842 1 0

XVI.

ending 31st March 1925).

Branch).

Cr.

	Salt Range Division.	Pachbadra Division.	Sambhar Lake Division.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
By gross profit as per Trading account.	1,60,274 15 7	12,092 15 10	15,26,169 6 10	16,98,537 6 3
„ miscellaneous revenue receipts.	1,96,095 14 0	454 2 2	42,643 3 8	2,39,193 3 10
„ dispatch account (credit balance).	25,162 13 8	-15,306 0 8	79,254 9 11	89,111 6 11
	3,81,533 11 3	-2,758 14 8	16,48,067 4 5	20,26,842 1 0

Appendix

Balance sheet for

(Manufacturing)

Liabilities

	Commissioner's Headquarters Office.	Salt Range Division.	Pachbadra Division.	Sambhar Lake Division.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Government Capital Account . . .	1,05,980 6 0	18,33,713 11 1	1,40,186 12 4	50,94,411 6 8	71,74,292 4 1
Sundry Creditors :—					
Sundry traders (Bags) . . .	.....	8,533 4 9	— 30 15 0	1,76,111 15 9	1,84,614 5 6
„ Indian states . . .	.....	.....	.....	1,883 13 4	1,883 13 4
„ traders (salt) . . .	.....	32,234 4 0	2,021 5 9	5,17,298 14 0	5,51,554 7 9
„ „ (dispatch) . . .	.....	5,693 15 8	.....	64,085 2 9	69,779 2 5
Depreciation fund . . .	2,102 11 0	90,013 15 0	2,977 5 0	1,62,185 3 0	2,57,229 2 0
Net profit from Profit and Loss account . . . . .	.....	1,71,729 11 9	— 67,869 12 6	8,75,419 2 5	9,79,289 1 8
	1,08,083 1 0	21,41,918 14 3	77,204 11 7	68,01,345 9 11	92,18,642 4 9

XVII.

the year 1924-25.

Branch).

Assets.

	Commissioner's Headquarters Office.	Salt Range Division.	Pachhadra Division.	Sambhar Lake Division.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Land . . . . .	.....	32,818 3 5	.....	.....	32,818 3 5
Buildings	82,869 2 0	4,13,665 11 7	78,756 8 0	4,53,008 4 10	10,28,299 10 5
Others works	2,475 0 0	3,90,744 15 3	7,200 0 0	37,68,208 14 1	41,68,628 13 4
Plant and Machinery . . . . .	.. ..	8,14,093 13 3	18,360 0 0	6,84,225 8 2	14,96,679 5 5
Furniture and Fittings	19,080 5 0	12,946 15 0	1,548 6 0	5,380 8 0	38,856 2 0
Roads and Bridges . . . . .	.....	52,650 0 0	.....	2,000 0 0	54,650 0 0
General stores . . . . .	.....	28,317 12 0	.....	61,339 12 7	89,657 8 7
Bags . . . . .	.....	91,965 11 1	34,415 6 0	3,06,465 14 2	4,32,847 0 3
Stock of salt . . . . .	.....	1,13,493 8 0	1,03,082 5 0	3,59,742 2 0	5,76,297 15 0
Balance of Government revenue account	3,658 10 0	1,91,322 4 8	-1,66,047 13 5	12,70,974 9 1	12,99,907 10 4
	1,08,083 1 0	21,41,918 14 3	77,294 11 7	68,91,345 9 11	92,18,642 4 9

