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Annual Administration Report of the Northern India Salt Revenue Department

14502

For the year 1928-29

1928-29

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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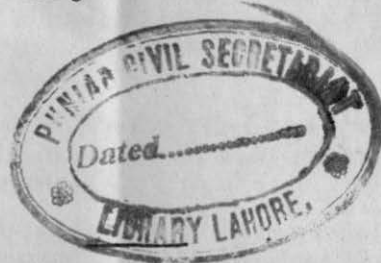
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Annual Administration Report of the Northern India Salt Revenue Department for 1928-29.

The output and the sales of salt in the year under review exceeded those of the previous year by about 12½ per cent. and about 36 per cent. respectively. Issues show a slight decline. The figures for the past three years are as under :—

				Lakhs of Maunds.		
				1926-27.	1927-28.	1928-29.
Output	..	..	..	92	110	124
Sales	..	..	..	117	143	193
Issues	..	..	..	122	136	130

The very marked increase in sales is mainly accounted for by phenomenally heavy credit indenting at Sambhar to which further reference will be made in its proper place in this Report. It was impossible for issues to keep pace with these indents. Restricted production at Sambhar in the season 1927-28 resulted in limited stocks, and it was necessary towards the end of the calendar year 1928 to slow down the pace of clearances very materially in order that those stocks should not be exhausted. Excluding Sambhar, Didwana, and Bahadur Khel, issues from all circles in the year under report were in excess of those of the preceding year.

Further progress was made with the experiment, inaugurated in the previous year, of quarrying gypsum at Khewra. This will be more fully discussed in the section of this Report dealing with the Salt Range.

Not the least striking feature of the year was the emergence of Pachbadra—the decline of which source has provided such melancholy reading in the Annual Reports of recent years,—into prominence as a focus of trade and a valuable prospective auxiliary to Sambhar.

Mining at Jatta—another experiment of recent years—made substantial progress both in actual work accomplished and in popularity with the quarry-owners.

In the Internal Branch the number of licenses issued rose from 15,389 to 19,756 and the amount of fees realized from Rs. 56,340 to Rs. 78,946.

The year, in short, was generally a year of considerable activity.

2. *Commercial Accounts.*—The Commercial Accounts for the year under review have under the orders conveyed in Government

of India, Finance Department, letter No. D./2285-A., dated the 14th August 1929, been prepared direct from the Audit Officer's figures for March 1929-final as they stood on the 1st August 1929 instead of the 1st September as was done last year. All adjustments shown in the Audit Officer's March 1929-Supplementary statements will be included in the accounts for 1929-30.

The interest has also for the first time been charged on the net total stock of salt at the beginning of the year at the selling price (the average cost being higher) in accordance with orders of the Government of India, Finance Department, in their letter R. Dis. No. 256-Salt/28, dated 13th October 1928 to the effect that interest should be charged on net capital, *i.e.*, fixed *plus* floating assets less liabilities.

The valuation of the assets of the Department has still not been completed and therefore for the year under review, the existing rates of depreciation have again been adopted with the exceptions that the depreciation on complete sanding of pans at Sambhar has been charged at 10 per cent. and on the flume—a work carried out in connexion with the subsidence at Khewra—at 15 per cent.

The cost of production based on direct and on both direct and indirect charges and the average cost of the total stock of salt per maund at each source in 1927-28 and in the year under review as compared with the selling price is given below in the table A and B respectively :—

TABLE A.

Source.	Cost of production based on direct charges.	Cost of production based on both direct and indirect charges.	Average cost of total stock of salt.	Selling price.	Remarks.
1. Sambhar ..	0-1-1-77	0-4-7-29	0-4-5-50	(a) 0-4-3	(a) Price increased from 0-4-0 to 0-4-3 from 7th June 1927.
2. Didwana ..	0-1-6-04	0-2-8-52	0-3-6-79	0-2-0	
3. Pachbadra ..	..	..	0-8-5-34	(b) 0-3-3	(b) Price raised from 0-3-0 to 0-3-3 from 7th June 1927.
4. Khewra ..	0-4-0-09	0-6-5-59	0-6-3-30	0-3-6	
5. Warcha ..	0-2-8-85	0-4-1-28	0-4-2-40	0-3-6	
6. Kalabagh ..	0-3-3-37	0-4-3-32	0-4-3-49	0-3-6	

TABLE B.

Source.	Cost of production based on direct charges.	Cost of production based on both direct and indirect charges.	Average cost of total stock of salt.	Selling price.	Remarks.
1. Sambhar ..	0-1-1·23	0-5-2·49	0-4-11·96	0-4-3 0-5-0	Price raised from 0-4-3 to 0-5-0 from 15th July 1929.
2. Didwana ..	0-1-9·01	0-3-2·76	0-3-3·99	0-2-6 0-3-3	Price raised from 0-2-0 to 0-2-6 from 27th May 1928 and from 0-2-6 to 0-3-3 from 15th July 1929.
3. Pachbadra ..	0-2-10·40	0-5-8·51	0-6-10·19	0-3-3 0-4-0	Price raised from 0-3-3 to 0-4-0 from 15th July 1929.
4. Khewra ..	0-3-5·90	0-5-2·36	0-5-3·56	0-3-6 0-4-6	Price raised from 0-3-6 to 0-4-6 from 15th July 1929.
5. Warcha ..	0-2-3·26	0-3-5·45	0-3-5·45	0-3-6 0-4-6	Ditto.
6. Kalabagh ..	0-3-0·84	0-3-11·37	0-3-11·39	0-3-6 0-4-6	Ditto.

The expenditure chargeable to the Manufacturing branch of the Department for the year 1928-29 was Rs. 2,12,460-0-0 more than in 1927-28. Expenditure under the head "Royalties and Compensations" debited to Manufacture rose from Rs. 8,40,486 in 1927-28 to Rs. 10,10,890 in 1928-29. There was also an increase of Rs. 94,617-0-0 under "Interest charges on capital outlay" which is due to interest being charged for the first time on the net total stock of salt at the beginning of the year as mentioned above. The expenditure under 'Leave salary and overseas pay paid in England', Depreciation charges, and 'Weighment charges' fell from Rs. 30,173, Rs. 3,59,109 and Rs. 2,52,014 to Rs. 20,176,

Rs. 2,93,309 and Rs. 2,11,559 respectively while under Manufacture charges and Cost of audit and account staff, there was an increase of Rs. 33,363 and Rs. 7,201 respectively.

The quarrying of gypsum yielded a profit of Rs. 3,255 or Rs. 1,986 more than the last year. The amount actually credited into the treasury during 1928-29 on the sale of gypsum was Rs. 17,188. This sum includes Rs. 1,312 on account of the value of gypsum issued during 1927-28 and excludes Rs. 44 credited into the treasury in 1929-30 on account of the price of 20 tons of gypsum sold during 1928-29. The expenditure on quarrying of gypsum amounted to Rs. 12,664 which represents charges for payment to contractors as well as other indirect charges.

3. *Credit system.*—There was a further very marked increase in credit indenting during the year under report the number of credit accounts opened during the year (including renewals) rising from 497 to 659 and the value of the securities deposited from Rs. 96,96,460 to Rs. 1,41,07,580. The latter figure represents the balance in deposit at the close of the year. On the 29th November, 1928, it stood as high as Rs. 2,15,05,450. The expansion was due almost entirely to the abnormal indenting at Sambhar, where the uncleared balance of indents rose towards the end of November, 1928, to 89,19,745 maunds.

4. *Revenue and receipts and charges.*—The gross revenue of the Department inclusive of interest on balances of the Depreciation Fund was Rs. 2,47,15,039 as compared with Rs. 1,66,93,366 during 1927-28. Refunds amounted to Rs. 3,49,662 as compared with Rs. 2,37,891 during the previous year and the net revenue of the Department was therefore Rs. 2,43,65,377 as against Rs. 1,64,55,475 in 1927-28.

The total charges increased from Rs. 64,83,387 to Rs. 65,97,303 of which Rs. 65,37,181 were revenue and Rs. 60,122 capital expenditure, and the percentage of charges on the net receipts was 27.08 compared with 39.40 in 1927-28.

Of the revenue charges the sum of Rs. 33,58,651 represents treaty and royalty payments including payments to the Bahawalpur State and on account of salt mines in Kohat.

5. *Sales and issues—Appendix 11.*—The indents outstanding at the beginning of the year amounted to mds. 19,52,175 of salt and indents for mds. 1,92,58,389 including mds. 2,63,220 claimed by the states under treaties were received during the year, the total quantity to be cleared thus amounting to mds. 2,12,10,564. The total issues amounted to mds. 1,29,58,168 compared with mds. 1,36,21,148 during 1927-28 and the year closed with an uncleared balance of mds. 82,52,396.

6. The average retail prices of salt per maund prevailing in the different provinces are given below with those of the previous year.

Locality.				1927-28.		1928-29.		
				Rs.	a.	p.	Rs.	a.	p.
North-West Frontier Province	..	..	2	4	9	2	4	10
Punjab	..	..	2	8	4	2	8	6
Delhi	..	..	2	5	8	2	5	8
United Provinces	..	..	2	12	4	2	7	8
Bihar	..	..	3	7	2	3	5	4
Central Provinces	..	..	3	5	0	3	4	8
Rajputana	..	..	2	8	0	2	5	9
Central India	..	..	2	13	8	2	13	4

7. *Comparison of the departmental and treasury accounts.*—On comparison of the departmental accounts of revenue with those of the Audit Officer a difference of Rs. 8,338-15-3 was discovered under receipts which has been settled. No difference was found under refunds.

8. *Appendix VI—issue of salt through departmental agency.*—Sales and issues of salt during the year amounted to 1,67,23,975 and 1,12,24,213 maunds respectively as compared with 1,23,55,491 and 1,19,63,304 maunds during 1927-28. Of the revenue of Rs. 2,22,59,346 received for salt to be dispatched by the department Rs. 2,22,03,559 were paid into treasuries and only Rs. 55,787 into post offices.

Salt was, as before, cleared departmentally at Khewra and Warcha while at Sambhar, Pachbadra and Kalabagh contractors were employed. The average cost of clearance at Khewra and Warcha was Rs. 1/3/98 and Rs. 0/11/6·7 a hundred maunds respectively. There is no dispatch system at Kalabagh. The rate paid to the contractors at Sambhar Lake was Rs. 12 per thousand maunds, and at Pachbadra Rs. 3-14-0 a hundred maunds. 70,62,000 and 4,47,263 maunds of salt were dispatched by the department by rail from Sambhar and Pachbadra respectively as against 84,03,780 and 1,89,123 maunds during the previous year.

Of the total issues the quantities issued under the credit system were (1) Salt Range Division—

Total.	Credit.
Mds. 41,61,460	Mds. 17,66,050

(2) Rajputana Salt Sources Division—

Mds. 81,24,933	Mds. 61,96,905
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RAJPUTANA SALT SOURCES DIVISION.

Sambhar Lake.

9. *Rainfall.*—The total rainfall at Sambhar was 19·38 inches and at Nawa 13·81 inches during the year as compared with 19·75 at Sambhar and 19·19 inches at Nawa during the previous year. The average for the last 57 years from 1871-72 to 1928-29 at Sambhar is 19·74 inches. The heaviest falls at both these places occurred in July and August when 8·23 and 7·31 inches were registered at Sambhar and 5·85 and 5·54 inches at Nawa.

The showers aggregating 1·58 inches in June and the absence of any rain in the period from December to January were alike disadvantageous to manufacture.

The depth and density of brine at each of the lake works as recorded at the gauges on the 10th and 14th September 1928 and on the 31st March 1929 were as follows :

Date.	Sambhar Lake.				Nawa.		Gudha.		Jhapog.	
	East Lake.		West Lake.		Dep.	Den.	Dep.	Den.	Dep.	Den.
	Dep.	Den.	Dep.	Den.						
10th September 1928.	10½"	21° B	5½"	6° B	7"	2° B	13"	2° B	13"	2° B
14th September 1928.	10½"	24° B	4½"	6° B	6"	3° B	11½"	2° B	11½"	2° B
31st March 1929	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

10. *Manufacture of salt—Appendix II.*—The total quantity of salt extracted from the lake during the year was mds. 67,31,227 as compared with mds. 66,78,007 in 1927-28. The following table shows the increase in the total quantity manufactured at this source during the year as compared with the two preceding years.—

1926-27.	1927-28.	1928-29.
Mds. 44,72,527	Mds. 66,78,007	Mds. 67,31,227

The total output of salt was distributed between the various Kyars, and was derived from lake and mixed lake and canal brine, as shown in the following statement—

Locality.	Lake brine.	Canal brine.	Mixed lake and canal brine.	Total brine.
<i>Kyar Salt.</i>				
Sambhar Deodani Kyars (1-4-28 to 8-6-28).	..	..	33,18,003	33,18,003
Sambhar Main Line Kyar. (1-4-28 to 30-6-28). ¹	11,10,103	..	..	11,10,103
(1-3-29 to 31-3-29) ..	4,26,384	..	..	4,26,384
New Kyar	4,07,553	..	..	4,07,553
(12-4-28 to 25-5-28).				
Nawa Kyar.. ..	2,57,166	..	..	2,57,166
(18-2-29 to 31-3-29).				
Gudha Kyar .. ..	..	..	6,38,988	6,38,988
(1-4-28 to 26-6-28).				
(12-3-29 to 31-3-29) ..	..	..	66,252	66,252
Jhapog Kyar	5,06,778	..	..	5,06,778
(20-4-28 to 17-5-28).				
Grand Total	27,07,984	..	40,23,243	67,31,227
Total for 1927-28	28,79,084	..	37,98,923	66,78,007

Canals continued to prove a most useful source of brine supply at Sambhar, Nawa and Gudha, particularly for replenishing and reducing the density of the brine in pans. They pay for themselves over and over again if properly maintained. The salt produced in the several Kyars was as a whole good, though varying in size and colour. The Deodani salt was medium to large in grain, white and free from impurities. The salt from Jhapog was of medium quality. The Main Line salt was of a fair to a fine grain though not very white. The New Kyar salt was white on the whole, though slightly pink here and there, and ranged from a medium to a fine grain. The Gudha salt of 1928 was of good grain and colour but that extracted in March 1929 was rather fine grained though white and clean. The Nawa salt was, on the whole, of

good grain and white. The supply of labour for the extraction and storage of salt, except at Nawa, was as before in the hands of the Rajputana Salt Sources Labour and Savings Society Limited Sambhar Lake, who accomplished the work satisfactorily.

M. Nur Ahmad contractor again held the contract for the extraction and storage of salt at Nawa and continued to give satisfaction.

The contract rates per thousand cubic feet compared with those of the previous year were as follows :—

	1927-28.		1928-29.	
	Rs.	a. p.	Rs.	a. p.
Nawa	22	8 0	25	0 0
Deodani and Jhapog	19	0 0	19	0 0
Main Line and	21	0 0	22	0 0
New Kyar salt	21	0 0	20	0 0
Gudha	16	0 0	16	0 0

11. The selling price of salt was Re. 0-4-3 per maund.

The actual cost of extraction and storage of salt alone was 3-81 pies as compared with 4-88 pies and 5-45 pies in 1927-28 and 1926-27 respectively.

12. *Stock balance and clearance of heaps during the year.*—The uncleared balance of salt indents at the beginning of the year was mds. 14,27,343. Sales, excluding refunds, amounted to mds. 1,24,87,698. The total liabilities thus amounted to mds. 1,39,15,041, out of which mds. 71,12,213 were issued during the year leaving an uncleared balance of mds. 68,02,828 at the end of the year. The closing balance of salt on the ground was mds. 22,40,418 as compared with mds. 26,32,206 in 1927-28.

The 25 stores cleared showed a net excess of mds. 28,037 or 0-55 per cent. during the year against 15 stores cleared during the previous year with a net deficit of mds. 65,297 or 0-62 P. C.

13. *Credit System.*—The credit system continued to increase in popularity with the trade. 478 credit accounts were opened against 406 in 1927-28. Credit indents were received from the Sambhar, Etah, Cawnpore, Allahabad, Ajmer, Saharanpur, Jubbulpore and Agra treasuries and the Jaipur Post Office.

The quantity indented for on credit amounted to mds. 1,10,39,312 against mds. 64,91,958 during 1927-28. The total includes mds. 8,413 issued to Banjaras but treated as under the credit system by the Audit Officer. 572 accounts were finally closed and the amount realized by the treasuries during the year under report was Rs. 1,35,66,156.

It will be observed that the volume of credit indents received during this year is very far in excess of the output of salt in any

normal year: it is indeed more than double the out-put (mds. 55,12,000) of the season (though not the official year) 1927-28. As heavy indenting showed no signs of cessation and the amount of the indents was embarrassing, indenting was closed towards the end of November 1928.

14. *Works*.—In addition to the usual works of necessary repairs and improvements, the installation of a 2-stage motor pump in the well near the Medical Officer's bungalow at Sambhar, construction of 3 blocks containing six third class quarters for clerks, the pitching of pan walls in Kyars 7-10, the raising and strengthening of the walls of reservoir No. 1 at Jhapog, construction of quarters for Permanent way Baramasis at Nawa, and reconstruction of the Nath at Nawa were undertaken and completed during the year under report. Two works were taken in hand but not completed. Five works sanctioned were postponed.

15. *Accidents*.—The following 3 accidents occurred during the year:—

1. A motor trolley accident occurred at Sambhar on the 25th November 1928 at 7-30 P.M. in which a gate-man received injuries to his left foot. The injury was not very serious but necessitated treatment for over a month. The man has since resumed work.
2. On the 7th May 1928, a fire caused by sparks from the engine hauling a rake of salt trucks along the line from the Deodani Kyas to the Central Store resulted in the destruction of two huts situated near the line. Compensation for the loss was paid to the occupants.
3. Four Railway wagons were derailed at Gudha on the 23rd November 1928.

16. *Criminal Offences committed by the members of the establishment*.—No member of the establishment was implicated in any criminal offence during the year.

17. *Prosecutions and punishments*.—There were no offences against the Salt Act during the year under report.

Didwana.

18. *Rainfall*.—The rainfall during the year was 19.1 inches compared with 12.65 inches during 1927-28. The average for the last 44 years was 16.11 inches. The year's rainfall was therefore 2.99 inches above average.

19. *Manufacture of salt*.—Extraction of salt commenced on the 2nd April 1928 in the South Dariba and again on the 28th March 1929 and at the North Dariba (Bore) on the 12th April 1928. It

closed on the 7th June 1928 and on the 30th March 1929 in the South Dariba and on the 12th June 1928 in the North Dariba (Bore). The salt manufactured was fairly clean and of a fine grain.

During the year mds. 1,93,071 of salt were purchased at a cost of Rs. 14,928 compared with mds. 2,40,345 at a cost of Rs. 15,480 during 1927-28, while the cost of extraction and storage of salt was 1 anna 2'84 pies per maund compared with 1 anna 0-51 pies during the previous year.

The increased rate for the extraction and storage of salt sanctioned by the Government of India in their letter D. Dis. No. 216-Salt/28, dated 17th May 1929 was expected to improve the supply of labour during the coming season considerably, but since the close of the year difficulty has been experienced in securing labour. The problem is being further examined.

The indents in hand at the beginning of the year covered mds. 5,885 and indents for mds. 3,34,451 were received during the year. Issues amounted to mds. 3,10,356 and the closing stock of salt on ground was mds. 1,02,365.

The six heaps cleared showed a net excess of mds. 1,00,731 or 33'62 P. C. as compared with the three heaps cleared during the previous year with a net excess of mds. 76,576 or 37'36 P. C.

Pachbadra.

20. *Rainfall*.—The rainfall during the year amounted to 11'40 inches compared with 14'95 inches in 1927-28. It occurred for the most part in the form of insignificant drizzles, a notable exception being the fall on the 24th October 1928 of 1'15 inches which brought down the Dab river in flood, adding a little water to the dry pits and generally doing much good in the tract and the outlying villages.

21. *Weather*.—The weather during the winter was normal till the 24th January 1929 when a sudden and very severe frost set in. The night temperature fell to 20°F., the water in the tanks was frozen to a depth of $\frac{1}{2}$ an inch, and all the trees in the tract and elsewhere were destroyed. This extreme cold continued till the 10th February and was a great hindrance to manufacture.

22. *Water supply*.—There was a great shortage of water during the year under report. All the tanks dried up by April and water had to be obtained from the railway station at Balotra. The Balotra water was very saline and unpleasant to drink, and was believed to be responsible for some cases of actual illness among the establishment. A timely fall of 57 cents of rain on the 11th June

brought considerable relief, and the water then collected in the tanks held out till more rain fell on the 5th July 1928 and gave a further supply which lasted till the 23rd March 1929.

Tank No. 9 was thoroughly renovated at a cost of Rs. 475.

The total expenditure under the head "water supply" was Rs. 3,159 compared with Rs. 2,032 in 1927-28 and Rs. 3,122 in 1926-27.

23. *Outturn and stock.*—All the working pits in the tract without exception had salt in them which had been maturing for over 18 months when manufacture commenced, but in most of them owing to the failure of the owners to set the pits properly with *moralī* thorns after the last extraction, the brine was much reduced, with the result that the salt was discoloured and could not be washed properly. Those pits which were emptied of their contents in 1925-26 and had been properly *ghalmed* and set with *moralī* thorns had from 6 inches to a foot of water above the crust when the monsoon dis-appeared about the end of October 1928 and therefore gave more satisfactory results.

Extraction in the early part of the season was retarded by the attitude of the Kharwals. Dissatisfaction with Government orders (since revised) reducing the rates to be paid to the pit owners and prohibiting the acceptance of other than first grade salt led to an agitation, stimulated to some extent by outside wire-pullers, which resulted in most of the pits lying idle till towards the middle of December 1928. When, by tactful handling, the recalcitrant Kharwals were persuaded to work, labour was scarce because well-paid work on the new line of railway between Samdari and Jalore offered a counter-attraction.

In the face of these difficulties the Superintendent in charge and his staff did exceedingly well and secured a good out-turn. The total quantity of salt manufactured upto the 31st March 1929 as then estimated was as follows:—

1st class salt mds. 1,60,544, 2nd class salt mds. 1,37,594 and 3rd class salt mds. 74,399. This calculation is based on the estimates received, but actually 6 lakhs of maunds of salt were manufactured, some of which had not been estimated at the close of the year owing to the heaps being completed. The output compared well with the *minus* figure of mds. 11,108 in 1927-28 and *plus* figure of mds. 51,761 in 1926-27.

There were mds. 3,73,697 of salt in stock at the beginning of the year and mds. 2,00,886 at its close when the balance of un-cleared indents was mds. 6,85,668.

The salt of the pits set in 1925-26 was of very good quality. All the pits in Hiragarh of that year without exception produced first class salt, of as good a grain as ever this source has been

capable of producing. This was the result of good *Ghalni* and setting with *morali* thorns according to rule. *Sales* were very good at this source this year. The reasons are not far to seek. The Jodhpur Railway in consultation with the other railways reduced the freight on their lines so that the freight on a consignment of salt booked from Pachbadra to any place beyond Sambhar would be no more than the freight on an equal amount of salt booked from Sambhar to the same destination. This reduction of freight, combined with brisk indenting consequent on rumoured shortage of stocks at Sambhar, resulted in the clearance of $4\frac{1}{2}$ lakhs of maunds of Dispatch salt during the year. Most of the salt was exported to Bihar and the U. P. though a considerable proportion of the Hiragarh salt was sent to Saugor, Bhopal and Damoh where there is a preference for the large-grained and slightly greyish salt produced in this section.

Banjara trade.—There was an increase of Mds. 6,318 in the Banjara sales over those of 1927-28. The increase is due to a large number of men having come in from Jaipur territory with their animals and having taken to dealing in salt.

Raj Salt.—The quantity of Raj salt cleared during the year was Mds. 1,76,976 duty free and Mds. 12,000 both price and duty free.

24. *Construction and renovation of pits.*—As no recoveries were effected during the year, there was no reduction in the outstanding balance of Rs. 572-12-9 recoverable from the owners of the pits. The Department incurred an expenditure of Rs. 12 and the interest accruing amounted to Rs. 5-8-10, leaving a balance of Rs. 590-5-7 to be recovered in future years.

25. *Issue of free salt in the Luni tract.*—Mds. 46,443 of free salt were issued to the villagers living along the river in this section as compared with Mds. 4,694 during 1927-28.

26. *Maintenance of sidings.*—A sum of Rs. 761 was paid to the Jodhpur Railway for the maintenance of sidings. This work was done by a gang of 6 or 7 men under the supervision of the Permanent Way Inspector stationed at Samdari some 25 miles away. No renewals were done during the year.

Jassol garden.—The garden had a chequered career. The vegetables obtained from it were of good quality but the severe cold in the month of January and February did a great deal of damage. All fruit and all vegetables except cauliflowers, cabbages, and carrots, were ruined. A guava crop which should have been worth at least Rs. 150 was destroyed before it could be gathered, and the wheat, which was expected to yield a crop worth Rs. 200, was almost completely withered.

The accounts of the garden were audited by the local auditor of Sambhar during the monsoon and with the exception of a few petty details they were found correct and in order.

28. *Buildings*.—The corrugated iron roofs which were fitted to certain buildings in the previous year stood the test of the storms well, did not prove unduly hot during the summer, and indeed appear to be preferred by the occupants to tiled roofs since they do not leak.

The three following new buildings were erected during the year under report :—

- (i) A block of third class quarters for the treasurer and Potdar at Rs. 4,765.
- (ii) A set of fourth class quarters for the Compounder at Rs. 1,651.
- (iii) Two rooms with verandah for the hospital sweeper and dresser at Rs. 1,125.

Special repairs to the buildings at Bhatki, necessitated by the disastrous rains of the two preceding years, were undertaken during the year, but their completion was delayed by the difficulties attendant on constructional work in such a remote region. Special arrangements were made to complete them during the present year before the rains set in.

29. *Malaria*.—With less rain there was naturally much less malaria than in the previous year. Cinchona pills, made up at the hospital, were administered freely as a prophylactic.

The influenza epidemic along the Luni river mentioned in the previous year's report, was still raging at the beginning of the year. From this visitation our establishment were fortunate in escaping comparatively lightly; one peon died of the disease at Bhatki, and another at Pachbadra, having caught it on a visit to Balotra.

1,476 outdoor and 32 indoor patients at Pachbadra and 836 outdoor and 36 indoor at Bhatki attended the hospitals.

30. *Prosecutions*.—There were no prosecutions during the year under report.

31. *General*.—Pachbadra, with its unpleasant climate, its dust storms, its snakes and its lack of water, has always had an evil reputation. In recent years slackness of trade and the apathy and indolence of the Kharwals have threatened it with extinction as a salt source. It has been working at a loss quite disproportionate to its importance, and in the annual reports of the Department for several years it was definitely stated that its decay was inevitable. In July 1927 the Central Board of Revenue issued instructions to the effect that extraction at Pachbadra during 1927-28 should be

reduced to the absolute minimum and that three lakhs of maunds should be regarded as the normal output till conditions improved. Mr. Reid, however, the Deputy Commissioner, who has devoted considerable attention to the improvement of this source—and whose exertions were largely responsible for breaking the strike of the Kharwals mentioned in an earlier paragraph—pleaded for increased production at Pachbadra in order to supplement the Sambhar supply in a year of short rainfall. The approval of the Central Board of Revenue to the manufacture of 6 lakhs of maunds in the year 1928-29 was applied for and obtained in July 1928. During the next few months it became apparent that even this doubling of the standard output adopted in 1927 was less than recent developments demanded. I have already referred to the reduction of freight on the Jodhpur Railway and the increased demand for Pachbadra salt, stimulated by rumours of impending shortage at Sambhar. Indenting on the latter source had indeed been so abnormally heavy that the need for additional supplies of salt became imperative, and the Government of India readily agreed to the manufacture of 9 lakhs of maunds at Pachbadra in the financial year 1929-30. They further agreed that all good and saleable salt should be accepted and paid for at differential rates according to quality, with a bonus for those pit-owners who had not joined in the strike. Since the close of the year under review, the bulk of the 9 lakhs of salt sanctioned for the present financial year have already been extracted, and before this Report appears in print I shall have asked for sanction to the extraction of about 12 lakhs more which are required and which Pachbadra should have little or no difficulty in producing during the year. To sum up, the situation in the circle has undergone a somewhat remarkable transformation during the past twelve months. From a moribund salt source, necessary for the discharge of certain treaty obligations and convenient for the Banjara traffic but otherwise kept alive for little more than sentimental reasons, it has become, for the present at any rate, an invaluable adjunct to Sambhar and is assured of at least a few years of busy and useful life.

THE PUNJAB SALT SOURCES.

Salt Range Division.

32. *Appendix II—Excavation of salt.*—The opening balance of salt on ground in the division was mds. 3,13,760. The quantity excavated during the year was 41,40,256 maunds compared with 35,81,675 maunds during 1927-28, the average for the last three years being 37,78,007 maunds.

Of the total quantity of 44,54,016 maunds available for issue, 41,61,460 maunds were issued during the year against 37,26,934 maunds in 1927-28, leaving a balance of 2,92,556 maunds of salt on ground at the close of the year. There was an increase in issues

against the N.-W. F. Province, Kashmir, the Punjab including Feudatory States and Delhi, Bihar and Orissa, Bengal and Bombay, and a decrease against the United Provinces of Agra and Oudh, Central Provinces, Sindh and Baluchistan.

33. *Credit system.*—22 firms took advantage of the credit system against 11 during 1927-28.

34. *Development of the Khewra Mine.*—The quantity of salt excavated during the year was 30,56,478 maunds. There is an increase of 3,60,702 maunds as compared with the previous year, part of which, however, is only apparent, being due to under-estimation of stock at the close of 1927-28. The average rate paid to miners works out to Rs. 0-1-5·03 per maund or Rs. 8-13-11 per 100 maunds. From the 1st October 1928 the old system of payment by measurement was discontinued, and the miners were paid on salt delivered in tubs, at the rate of Rs. 3-6-0 per tub-load (assumed to be of 40 maunds). The weight of salt thus paid for was checked monthly against the actual weight despatched from the depot, and the excess credited to the miners' accounts. This system has given no trouble in working and has in fact simplified the accounting of payments to miners.

Drifts and tunnels.—Places of refuge were driven for a total length of 42·6 feet at a cost of Rs. 387. The South Pharwala Tunnel was extended by a length of 192·5 ft. chiefly in marl and salt of unworkable quality. It is proposed to drive this tunnel forward irrespective of the ground encountered and to connect it by a short cross cut in No. 15 Pharwala to the Middle Pharwala tunnel, the workings of which contain considerable reserves of salt of excellent quality. The low level tunnel was extended by 83 ft., chiefly in bad ground. Due to a marked alteration in the dip and strike of this seam, the true Buggy seam has been thrown upwards and to the north. It is unlikely that this tunnel will be driven any further on its present alignment.

The No. 2 Incline Tunnel was extended by 76 ft. and connected with the tunnel 50 ft. below Low Level Tunnel level, thus finishing the excavation on this particular work. Exploration in the Buggy seam has revealed grounds for holding a fairly optimistic view of the possibility, to which reference was made in the previous year's report of a reserve of salt of good quality and fair thickness at the eastern end of the mine. Close investigations of the strata in this locality warranted the driving of a small exploration tunnel in No. 39 Buggy, which led to the discovery of the existence of salt of good quality but unknown thickness. Local conditions rendered the pushing forward of this particular tunnel impracticable, but another tunnel was started in No. 36 Buggy and carried at a grade of approximately 1 in 3 upwards and eastwards. This tunnel has passed through the marl

previously forming the roof of the workings at this level and has disclosed up to the present some 40 ft. thickness of salt of good quality. This seam is expected to extend to at least 100 ft. in thickness and if, as has been estimated, it is found to persist for about 1,000 ft. to the Eastward, it will give a sufficient reserve for several years above the level of the low level tunnel.

Another exploration tunnel in No. 26 Buggy was driven through the marl originally considered to form the roof of this seam and has disclosed some 40 feet thickness of salt of good quality, representing apparently the North Buggy seam. This discovery should add still further to the reserves at the Eastern end of the mine.

Pharwala.—Exploration was recommenced in the Pharwala seam to the south of the new completed No. 23 incline. A tunnel was driven to discover the middle Pharwala Seam at this level and progressed some 157 feet. The exploration tunnel in the 30 Pharwala at Low Level Tunnel level was driven to a point some 500 ft. south of the Pharwala development tunnel but has not up to date penetrated into the Middle Pharwala Seam. All work on this tunnel has for the present been abandoned, since it appears at this stage more politic to investigate our resources at higher levels than the Low Level Tunnel before pushing development at this level. The middle Pharwala Tunnel was driven to block No. 22, proving salt of very good quality in blocks 19, 20, 21 and 22.

The 31 incline tunnel was extended by 30 feet through the pillar of 28/27 Buggy. A branch Tunnel was also driven for a length of 209 ft. from the south side of the jig-room of No. 23 incline, north-east through the Sujawal Pharwala marl.

The general effect of development of the mine during the past year has been to show that our two main seams, *i.e.*, the Buggy and the Middle Pharwala strike in opposite directions, the Buggy seam striking persistently in a north-easterly direction while the Pharwala appears to strike south-easterly. This fact seems likely to lead eventually to the division of the mine into two fairly distinct parts separated by unworkable ground of a thickness of some 600 to 800 ft. or possibly more, which is regrettable in that it will render concentration of supervision and haulage more difficult and costly, though the discovery of what appear to be notable reserves of salt well above the main haulage level promises well for the future stability of the mine.

35. *Development of the Warcha Mine.*—The total quantity of salt excavated during the year was mds. 6,51,716 as compared with mds. 5,47,463 during the pervious year. The average rate paid to miners works out to 0-1-2'64 per maund or Rs. 7-10-0 per hundred maunds. The old system of payment by measurement was abandoned here also as at Khewra and the miners are now paid on the exact weight of salt excavated by them. A total length of

47.5 ft. of drifts was driven by hand in the mine, of which 23.9 r. ft. was in salt and 23.6 r. ft. in marl.

The High Level Tunnel was driven a total distance of 454 running feet. This tunnel functions both as an exploration and as a haulage tunnel. It appears from scrutiny of the strata that the salt of the old British Mine has been penetrated and is of fair but not particularly good quality or thickness in this area, though the seam is quite workable and will undoubtedly add appreciably to our present reserves of salt. Very recently—in the last 50 feet exposed—the main seam of the mine appears to have been disclosed and indications afforded by the exploration drift driven at the instance of Dr. Murray of the Geological Survey seem to show that the main seam in this area is slightly thinner than at the east end of the Mine, but the present exploration reveals that the salt is of very good quality. It would be over-optimistic, however, at the present juncture, to predict that the exploration now in progress will add more than possibly 15 to 20 years to the life of the mine, and much depends on the position of the fault to the east of these workings, which is under investigation by Mr. Gee, an officer of the Geological Survey.

The Low level Tunnel was driven forward a distance of 40 feet. An inrush of water from the surface was encountered in block No. 4. This inrush seems to be sporadic and to occur only in rainy weather, being apparently due purely to percolation of rain-water. The necessary measures have been taken to deal with it. The incline Tunnel between the Low and High Level Tunnels was driven for a distance of 47 ft. and was connected for ventilation purposes to the High Level Tunnel by a shaft. Several chambers were opened up under the Sikh workings—a thickness of 40 ft. of strata being left between the Sikh workings and the roofs of the present workings. Salt of excellent quality and thickness was disclosed in this area.

In connection with the development of the mine 5 new chambers, 07, 06, 05, 04 and 03, were opened in order to explore the mine seam under the old mine. New storeyards were built and old ones repaired.

36. *Development of the Kalabagh Mine.*—The total output during the year was mds. 4,32,062 compared with mds. 3,38,436 in 1927-28. The rate of payment to miners was Rs. 0-2-0 per maund or Rs. 12-8-0 per hundred maunds.

Development Drift.—No development drift work was carried out in the mine during the year under report.

Exploration drift.—A total length of 216 running feet of drift work was carried out in the area to the south-west of Kalabagh city. This drift has unfortunately not disclosed any seam worthy of note. The work has accordingly been stopped for the present.

It will be inspected during the present year by Mr. Gee of the Geological Survey, who will report on the advisability or otherwise of continuing this drift or of opening a new one in a different part of the area. As was observed in last year's Report, the railway bridge over the Indus at Kalabagh is now under construction and it appears desirable to take advantage of it by making every effort to discover a new mine which will have special transport facilities and thus reduce the market rate for Kalabagh salt, besides increasing our reserves.

Chamber No. 14 in drift 10 has turned out to be a very successful working. During the year another working was opened up in the experimental drift from No. 6 chamber which appears to be very promising. Certain miners have started quarries outside the mine, which supply good salt and are likely to develop.

37. *Khewra Compressor Air Plant.*—The compressed air cutters and jack hammers on the whole worked satisfactorily, though progress was below normal till 7 new cutters were put on. The average number of cutters employed was 14 and of jack hammers 4. The expenditure incurred amounted to Rs. 8,918. The average pressure of compressed air at the working face was 36 lbs. per sq. inch and the average cut per machine per shift was 28.5 s.ft.

38. *Subsidence.*—There was no visible increase in the area of the Khewra subsidence. Very minor subsidences occurred occasionally in this area and in the gorge which were probably due rather to settlement of the large quantity of made ground used as filling than to actual erosion of salt. As the rainfall was light the protective scheme has not yet had a thorough test but it may be stated with some measure of confidence that it will keep the low level tunnel intact for at least 15 to 20 years. Except during the rains there was practically no ingress of water to the Low Level Tunnel except through the vent in the concrete filling in this Tunnel. To stop this flow completely it was necessary to lower the permanent water level in the pumping shaft about 1 ft. below the level originally fixed. The project suggested by the Consulting Engineer to the Government of India, as the result of his inspection late in the previous financial year, of lowering the infiltration gallery to approximately $1\frac{1}{2}$ feet below the level of the low level tunnel and thus providing a permanent reversal of the hydraulic gradient, was undertaken in October. The year witnessed the excavation of the gallery to its final depth, its complete timbering and the erection of a dam to protect the southern end where the gallery emerges on to the bed of the stream. The erection of a thin ferro concrete barrier between the area of subsidence and the gorge, which forms the 2nd part of Mr. Harriss' scheme, is under execution. It is to be observed that the cutting of the present infiltration gallery has, over two areas

each approximately 100 feet in length, been done in salt of reasonably pure quality. The timber frame-work has been protected by some 1 ft. to 18" thickness of impervious red clay. In order to prevent erosion of the clay by water running through the gallery, the interior of the gallery frames has been boarded throughout this length. The boards form a fairly water-tight wooden drain, through the saline parts. It appears, however, to be impossible to prevent the percolation of surface water through the salt on which the hospital, the old clerks' quarters and other buildings in this area rest. The reversal of drainage which will, it is hoped, save the mine, seems likely to be also the cause of a minor subsidence which may be sufficiently severe to wreck these buildings. Some of them indeed are already exhibiting symptoms of subsidence and there appears to be appreciable danger of a complete collapse during the present monsoon. A careful watch is being maintained and the buildings will be evacuated at the first sign of the danger becoming imminent.

39. *Quarrying of gypsum.*—This was the 2nd year of operation of the scheme for the quarrying of gypsum by the Khewra Miners. 7,426 tons of gypsum were quarried and dispatched against 1,984 tons in 1927-28. The sale proceeds amounted to Rs. 15,919 against Rs. 4,521 in 1927-28. The total expenditure incurred was Rs. 12,664 against Rs. 3,252 in the previous year. There was a profit of Rs. 3,255 on the year's transactions against Rs. 1,269 in 1927-28. This enterprise has justified itself and with sufficient publicity should yield still better returns in the future.

40. *Rainfall.*—The rainfall at Khewra during the year under report was 15.45 inches against 16.35 inches in 1927-28.

41. *Works.*—Besides the usual repairs and improvements the works that were undertaken during the year include *inter alia* the construction of a combined office for the General Manager, Assistant Commissioner and Engineer and Superintendent of the Mine, a block of quarters for Khewra Mine peons, two sets of first class quarters for Khewra inspectors and clerks, a shed to hold the weighbridge for tubs of salt at Khewra, ferro concrete barrier in the Khewra gorge and lowering of the infiltration gallery, two small sheds for butchers in the Khewra village, 2 shops in the Khewra Depot bazar, new drains on surface and underground at Khewra, new drains on surface at Warcha, supply of electric fans to the inspectors and clerk's quarters and of electric lights to the Kotgasht's quarters at Khewra, extension of the main tunnel at Warcha and supply of electric fans and meter to the Superintendent's Bungalow at Kalabagh.

42. *Water Supply at Khewra and Warcha.*—The water supply system was satisfactory and no severe shut-downs were experienced.

The cost of the maintenance of the water supply at Khewra and Warcha was Rs. 2,737 and Rs. 129 respectively. Sums of Rs. 2,018 and Rs. 35 were recouped from the N.-W. Railway and the Khewra Post Office respectively on account of water issued to them at a rate of Re. 0-12-0 per 1,000 gallons.

43. *Miners' Committee.*—The committee continued to do satisfactory work during the year.

44. *Average number of persons employed.*—The average number of persons employed daily above and below ground at the Khewra Mine during the calendar year was 1,184 of whom 887 were men and 297 women. The corresponding numbers at Warcha and Kalabagh were 223 and 134. Of the former 158 were men and 65 women. As before, no women were employed at Kalabagh.

45. *Accidents.*—There were one fatal, 5 serious and 11 minor accidents in the Khewra Mine.

There were 4 simple accidents at Warcha, 1 underground and 3 above-ground, and 2 serious accidents. There was no accident at Kalabagh. Compensation was paid to or on behalf of 3 persons under the Workmen's Compensation Act during the year under report.

46. *Serious explosion of powder at Khewra.*—A very disastrous accident, not directly connected with the mine or the mining community, occurred at Khewra on the 8th February 1929, when the powder-contractors' factory exploded, causing the death of five men, three women and a child, some of whom were killed outright and the remainder died within a few hours after the explosion. The immediate cause of the explosion was the overheating of the spindle of a powder grinding mill which ignited the material being ground in this mill. The ignition spread to powder laid out in front of the factory to dry, and thence to the magazine in which a large quantity of powder was stored. The magazine exploded immediately on the flame from the drying ground reaching it.

What remained of the factory and connected buildings has since been demolished on the recommendation of the Chief Inspector of Explosives, and the powder at present required for the mine is being manufactured outside the Khewra area and transported at short intervals to the Government magazines in Khewra.

47. *Prosecutions and punishments.*—Four seizures were effected during the year, one in each of the following localities—Khewra circle, Khewra Depot, Warcha Circle and Kalabagh circle.

The offender in the smuggling case of Khewra circle is reported to have absconded. The smuggling cases of Khewra depot and Warcha Circle are pending decision. The two offenders in the case of Kalabagh circle were committed for trial in the court, one being fined and the other acquitted for want of sufficient evidence.

NORTH-WEST FRONTIER PROVINCE.

Kohat Mines Division.

48. *Appendix I—Receipts and Charges.*—The gross revenue of the Division was Rs. 7,14,017 compared with Rs. 6,51,442 in the previous year. The excess of Rs. 62,575 is due to the Jatta cart road having been closed for repairs for over 2 months last year whereas this year it remained open throughout the year. The total charges of the division exclusive of treaty payments amounted to Rs. 1,62,547 compared with Rs. 1,66,224 during 1927-28. The decrease in expenditure is largely due to the fact that the Jatta tunnel practically paid for itself, while the previous year's expenditure was augmented by the remetalling of the Jatta cart road.

Treaty payments amounted to Rs. 49,703 but Rs. 1,894 still remained to be paid when the year closed. There were no refunds. The percentage of charges excluding the treaty payments was 22.76 as compared with 25.52 during the previous year. The decrease of 2.76 per cent. in expenditure has been explained above.

49. *Appendix II—Excavation of salt.*—The opening balance of salt in store was mds. 99,000 and the quantity excavated during the year under report was mds. 6,00,226 compared with mds. 4,98,013 during 1927-28. Of the total quantity of salt, amounting to mds. 6,99,226, available for issue, only mds. 5,71,226 were issued and the year closed with a balance of mds. 1,28,000.

50. *Appendix VIII—Territorial distribution of salt.*—Of the total issues of mds. 5,71,226, mds. 5,66,939 were exported to various markets in the North-West Frontier Province. Mds. 747 were dispatched to Mianwali in the Punjab and mds. 3,340 to Tirah. Kabul is credited with only mds. 200. Mds. 4,66,325 were removed by carts and mds. 1,04,901 by pack animals thus making up a total of mds. 5,71,226.

51. *Exploratory tunnel at Jatta.*—Of the sum of Rs. 350 sanctioned for this work, Rs. 293 were expended during the year. The main drift progressed 81 r.ft. compared with 66 r.ft. last year. The cross drift (20' x 7') progressed 117 r.ft. A new drift commenced in the quarry of Gauhar Shah (Sirki Section) which is to be connected with the main drift, has progressed 22 r.ft. Progress during the year has been very satisfactory. Three gangs two of 5 men each and one of 9 are now coming in the tunnel. A fourth gang will be employed when work on a second cross drift is started. The miners are working cheerfully and with an interest in their work. All the drifts are in salt of good quality. Rails for a track in the Jatta tunnel, an indent for which was placed with the Indian Stores Department in 1927-28, were supplied during the year at a cost of Rs. 641.

52. *Plant and Machinery.*—An expenditure of Rs. 1,385 was incurred during the year on the purchase of two Avery weighing machines for the Jatta depot.

53. *Cartroad at Jatta.*—The upkeep of the cartroad during the year cost Rs. 2,222. The gang to which reference was made in last year's report was employed during the year in repairing the ravages of the heavy traffic to which this road is constantly subjected.

54. *Burglary at Jatta.*—On the night of the 10th January 1929, the treasure room at Jatta was broken into and a sum of Rs. 2,664, partly in cash and partly in small currency notes, was stolen. The regrettable affair is still under investigation by the district authorities.

55. *Works.*—No construction works were undertaken in the Bahadurkhel and Karak circles.

At Jatta the strong room had to be demolished and reconstructed. It was completed during the year at a total cost of Rs. 3,491, which includes a sum of Rs. 57 drawn twice for payment, the original amount having been stolen with other money from the treasure room in January last.

56. *Carriage contract.*—The Jatta carriage contract was held by Sunah Gul of Jatta throughout the year at the rate of Rs. 2-7-6 per hundred maunds. He is reported to have worked satisfactorily.

57. *Outcrops.*—Only one new outcrop was discovered in the Malgin section near the Pirgat guard post.

Of 20 reported cases of damage to outcrops as compared with 24 in 1927-28, 5 were in Jatta, 7 in Bahadur Khel, and 8 in the Karak circle. The total quantity of salt removed in these cases is estimated to be 14 maunds 25 $\frac{3}{4}$ seers, of which 10 maunds 25 $\frac{3}{4}$ seers were rock salt and 4 maunds brine salt.

58. *Seizures.*—There were 8 seizures against 11 in the preceding year. Of 14 persons arrested for the smuggling of salt, 3 were released departmentally and the remaining 11 were prosecuted, convicted and punished with fines.

59. *Accidents.*—No accidents occurred in the quarries during the year under report.

60. *Telephone.*—All three circles of the Division have telephone connections. At Karak, the connection is only with the Police Thana and every call has to be communicated through the police. The question of the extension of the telephone to the salt depot was dropped as the expenditure to be incurred thereon was considered unjustifiable.

61. *Plot of land at the Railway station.*—The plot of land near the railway station was again leased to the Salt Department by the railway authorities at a nominal rent of Re. 1 per annum, which was paid by the salt traders.

62. *Condition of the Border.*—The border was quiet during the year and there were no raids or riots.

Internal Branch.

SALTPETRE.

63. It was explained in last year's report how the Scott O'Connor Scheme (which has now been in force for four years) of increased licence fees with no restriction on the education of salt and no distinction between crude factories and refineries, had operated on the whole to the disadvantage of the *luniya* whom it was intended to benefit, and that the increased cost of labour, prohibitive railway freights and particularly the competition of foreign *nitrate*, had combined with the increased licence fees to reduce this industry to a state of acute depression. During the year under report there was some improvement. A substantial reduction in the railway freight on saltpetre over the North Western Railway greatly stimulated the industry in the Punjab, where 632 saltpetre licences were issued as against 339 in the year 1927-28. Again in the United Provinces, the number of licences issued increased from 1,670 to 2,296. This was partly due to reduction in the railway freight and partly to the failure of crops in most of the saltpetre producing districts. In Bihar, however, the number of saltpetre licences issued during the year declined from 6,769 to 5,605. The saltpetre produced in Bihar is of inferior quality; railway freights in Bihar are still high, and the local product is unable to compete successfully either with *Chilean nitrate* or with the better quality of saltpetre produced elsewhere. The decrease in saltpetre licences in Bihar was, however, both counterbalanced and partially explained by a considerable increase in licences for *khari*. There was an unusual demand for *khari* in the months of February and March, 1929, and it appears that the *luniyas* of Bihar are prepared to turn their hand either to saltpetre or to *khari* according to the state of the market.

The following figures showing the percentage decline in the number of saltpetre licences as compared with the number of such licences issued in the year 1923-24 (the year before the introduction of the Scott O'Connor Scheme) may be of interest:—

	1927-28.	1928-29.
	Per cent.	Per cent.
Punjab	57	21
United Provinces	60	45
Bihar	70	72

64. *Khari* (Sulphate of Soda).—In the United Provinces the number of solar heat licences remained stationary, while the number of artificial heat licences rose from 209 to 501. The increase was mainly in the Gorakhpur district which adjoins Bihar, and was due to the increased demand for *khari* in Bihar to which reference has been made above. In Bihar the number of licences rose from 5,690 to 9,940. No *khari* is manufactured in the Punjab.

65. *Rassi and Sajji*.—The manufacture of both these forms of carbonate of soda is confined to the United Provinces. The number of licences issued increased in the case of *rassi* from 146 to 175, and in the case of *sajji* from 281 to 322.

66. *Revenue from licence fees*.—The total realizations on account of licence fees for saltpetre, *khari* and *rassi* and *sajji* rose from Rs. 56,340 to Rs. 78,946.

67. *Revision of the system of licensing*.—While the increased receipts from licence fees are gratifying, it would be unsafe to argue therefrom that the condition of the saltpetre and allied industries has taken a decided turn for the better. The reduction of railway freights on certain lines may indeed prove to be of lasting benefit to the saltpetre industry, particularly in the Punjab; but, as has been seen, the increase in the number of saltpetre licences in the United Provinces was largely due to the accident of a bad agricultural season, while in Bihar the *luniyas* benefitted by a boom in *khari* which appears to have been purely temporary. In February and March, 1929, the market price of *khari* rose from Rs. 1-8-0 to Rs. 4 per maund but thereafter it fell very rapidly to its original level. The condition of the *luniyas* is still precarious, and was the subject of much anxious consideration during the year under report. A revised system of licensing, approximating to the system in force before the introduction of the Scott O'Connor Scheme and having as its main features low rates of licence fees for crude saltpetre and for *khari*, *rassi* and *sajji*, with higher rates of licence fees for saltpetre refineries and the excising of the salt educed therein, was elaborated during the year. This scheme, with modifications, has been accepted by the Government of India, and is being brought into force as this report goes to the press. Apart from revision of the scales of licence fees, the scheme provides for the issue of licences by post offices, a reform which is expected to be appreciated by the *luniyas*, who at present complain of the long journeys they have to make to the treasuries and sub-treasuries to secure their licences.

68. *Touring*.—The system of touring with tents and bullock carts, the revival of which was mentioned in last year's report, worked on the whole satisfactorily. It is probable, however, that

it will have to be abandoned, since the new licensing scheme will necessitate closer supervision and consequently greater mobility.

69. *Exports by sea*.—4,681 tons of saltpetre were exported from Calcutta, and 42 tons from Karachi.

70. *Refund of duty on salt used for industrial purposes*.—During the year 22 firms held the concession of a rebate of duty on salt used for industrial purposes against 21 in 1927-28. Three new concessions were granted during the year, and one firm gave up the concession. The total refunds amounted to Rs. 49,649, including Rs. 50 on account of licence fees, against Rs. 34,883 in 1927-28. The largest refund, Rs. 10,029, went to the firm of Brisky and Co. of Cawnpore, and the next largest, Rs. 7,386, to the Empress Mills, Nagpur. Of the 22 concessions, five were for the bleaching and dyeing of cloth and yarn, 13 for curing skins, one for glazing pottery, one for pickling hides and skins, one for softening water and one for soap-making.

71. *Prosecutions and Punishments*.—Offences against the Salt Act numbered 272 against 284 in 1927-28; the number of persons arrested was 289 against 291. The number of such persons in the Rajanpur Circle alone was 171. The villagers of this locality are desperately poor and entirely illiterate, and having no continuity of occupation find it difficult to resist the temptation to manufacture illicit salt.

In all 163 persons were committed for trial, and 126, on account of their poverty, were released departmentally. Of the persons prosecuted, three were acquitted, 113 were convicted, and 47 were awaiting trial at the close of the year.

Of the 289 offenders, 118 were discovered working unlicensed factories and 177 manufacturing illicit salt. About eleven maunds of salt, 342 maunds of saltpetre, 28 maunds of *khari* (sulphate of soda) and 30 maunds of *rassi* and *sajji* (carbonate of soda) were seized during the year.

General.

72. *Casualties of the Year*.—I have to record, with great regret, the deaths of Sardar Hargobind Singh, Superintendent, M. Mushaiyaduddin Ahmad, Deputy Superintendent and M. Mohd. Shafiq Khan, Superintendent, on the 14th June 1928, 19th March 1929 and 26th March 1929 respectively.

M. Mubarak Husain, Deputy Superintendent, retired from Government service with effect from 8th March 1929.

73. *Notice of Officers*.—Mr. C. H. Pitt, General Manager, Salt Mines, Khewra and Mr. A. D. C. McIver, General Manager, Rajputana Salt Sources Division, Sambhar, continued to do excellent work in the charge of their respective divisions. Mr. H. A. H. Scott officiated as General Manager at Khewra for a few weeks

during the monsoon when Mr. Pitt was on short leave and again at Sambhar from the 11th November 1928 till the close of the year during the absence on leave of Mr. McIver, and did well.

Amongst the officers serving under the General Managers, Messrs. Rollo, Assistant Commissioner, Peterson, Engineer, the late M. Mohd. Shafiq Khan and M. Mohd. Ibrahim, Superintendents, and L. Phamishah, M. Ghulam Akbar Khan and S. Nanak Singh, Inspectors, in the Salt Range Division; Messrs. H. H. Bryan, Assistant General Manager, F. W. Reuss, Engineer, Messrs. C. C. Chill, David, L. Damodar Das, M. Saiyad Mohammad and L. Diwan Chand, Superintendents, Pt. Gokul Chand Jha, L. Tara Chand Kapoor, M. Mohd. Yaqoob Faridi and M. Abdul Ghafoor, Inspectors, in the Rajputana Salt Sources Division, deserve special mention. Mr. C. C. Chill in particular rendered very valuable service in stimulating extraction at Pachbadra in the face of considerable difficulties.

Mr. E. S. McCurley, Assistant Commissioner, was again successful in the administration of the Internal Branch. Of his assistants, Mr. G. L. Fanthome, Superintendent, was the most prominent.

74. *Charge of the Department.*—On the replacement of the services of Mr. Fergusson at the disposal of the Government of the United Provinces from the 1st April 1928, Mr. Reid officiated as Commissioner, performing the duties of the Deputy Commissioner in addition, till I took over charge of the Department on the 28th May 1928.

Mr. Reid continued as Deputy Commissioner for the remainder of the year. I take this opportunity of placing on record my great obligation to his experience, his thorough knowledge of the work and the personnel of the Department, and his ever-willing and cheerful assistance, during the period of my novitiate as Commissioner.

Lala Shiv Charan Das continued to discharge the duties of Personal Assistant with untiring industry and conspicuous success. A word of commendation is also due to the clerical establishment for their loyal response to the calls made upon them by the expansion of credit business and by the introduction of a new and very elaborate system of budgetting.

A. L. HOYLE,

Commissioner,

Northern India Salt Revenue Department.

DATED SIMLA;

The 1st September 1929.

Statement of Receipts and Expenditure of the Northern

Heads.	Commissioner's Head Quarters Office.	Sambhar.	Pachbadra.	Didwana.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
REVENUE AND RECEIPTS.				
III—SALT.				
Proceeds of sale of Government salt . . . . .	..	27,12,527	2,72,803	55,011
Excise duty on salt	19,000	1,28,17,661	14,57,629	4,09,893
Fees and cesses . . . . .	..	..	..	..
Fines and Forfeitures . . . . .	..	8	269	..
Miscellaneous	2,446	1,67,288	5,719	..
Receipts for dispatch of salt . . . . .	..	3,18,739	51,971	..
Interest on balances of the Depreciation Fund.	367	29,012	627	87
<i>Deduct—Refunds</i>	..	<i>—1,81,405</i>	<i>—21,868</i>	<i>—69,343</i>
Total	21,813	1,58,63,830	17,67,150	3,95,649
3. SALT.				
Revenue Expenditure—Working Expenses.				
Direction.				
Pay of Officers	52,515	..	..	..
Leave salaries paid in England	8,155	..	..	..
Pay of Establishment	46,741	..	..	..
Allowances, Honoraria, etc.	19,785	..	..	..
Supplies and Services	814	..	..	..
Contingencies	8,768	..	..	..
Total Direction	1,36,778	..	..	..
Carried over	1,36,778	..	..	..

dix I.

India Salt Revenue Department for the year 1928-29.

Khewra.	Warcha.	Kalabagh.	Internal Branch.	Kohat.	Total.	Remarks.
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,52,962	1,21,967	1,34,808	..	..	38,50,078	
31,69,308	6,96,949	7,70,328	..	7,13,516	2,00,54,284	
..	..	..	78,296	..	78,296	
35	..	..	..	..	312	
34,580	195	591	3,061	501	2,14,381	
79,415	17,222	..	..	..	4,67,347	
18,001	1,972	275	..	..	50,341	
-13,726	-4,125	-9,547	-49,049	..	-3,49,662	
38,40,575	8,34,180	8,96,455	31,708	7,14,017	2,43,65,377	
..	..	..	..	..	52,515	
..	..	..	..	..	8,155	
..	..	..	..	..	46,741	
..	..	..	..	..	19,785	
..	..	..	..	..	814	
..	..	..	..	..	8,768	
..	..	..	..	..	1,36,778	
..	..	..	..	..	1,36,778	

Statement of Receipts and Expenditure of the Northern

Heads.	Commis- sioner's Head Quarters Office.	Sambhar.	Pachbadra.	Didwana.
	1	2	3	4
Brought forward	Rs. 1,36,778	Rs. ..	Rs. ..	Rs. ..
Manufacture.				
Pay of Officers	..	42,792	3,887	2,100
Leave salaries paid in England	..	9,329	..	..
Pay of Establishment	..	1,04,126	10,966	3,277
Allowances, Honoraria, etc.	..	4,294	1,053	924
Supplies and Services	..	2,73,248	56,370	24,160
Contingencies	..	9,755	1,235	409
Total Manufacture	..	4,43,544	82,511	30,870
Weighment.				
Pay of Officers	..	35,352	3,887	2,100
Leave salaries paid in England
Pay of Establishment	..	58,554	18,851	2,947
Allowances, Honoraria, etc.	..	3,370	484	873
Supplies and Services	..	96,989	17,694	297
Contingencies	..	3,944	620	..
Total Weighment	..	1,98,209	41,536	6,217
Total Manufacture and Weighment	1,36,778	6,41,753	1,24,047	37,087
General Stores Supervision.				
Pay of Officers	..	2,172	..	..
Leave salaries paid in England
Pay of Establishment	..	2,459	..	..
Allowances, Honoraria, etc.
Contingencies	..	39	..	..
Total Supervision	..	4,670	..	..
Carried over—Total General Stores, Supervision-	..	4,670	..	..
Carried over	1,36,778	6,41,753	1,24,047	37,087

dix I—contd.

India Salt Revenue Department for the year 1928-29—contd.

Khewra.	Kalabagh.	Warcha.	Internal Branch.	Kohat.	Total.	Remarks.
5	6	7	8	9	10	
Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 1,36,778	
38,648	2,373	2,587	..	..	92,387	
3,507	..	..	..	..	12,836	
47,725	5,145	7,053	..	..	1,87,292	
3,361	188	570	..	..	10,390	
5,74,006*	74,775	89,142	..	..	10,91,701	* Includes Rs. 12,664 on account of quarrying of gypsum.
9,608	644	539	..	..	22,190	
6,76,855	83,125	99,891	..	..	14,16,796	
20,206	2,373	2,018	..	..	65,936	
..	
25,081	2,320	5,069	..	..	1,12,822	
629	156	161	..	..	5,673	
44,363	504	5,352	..	..	1,65,199	
4,134	234	204	..	..	9,136	
94,413	5,587	12,804	..	..	3,58,766	
7,71,268	88,712	1,12,695	..	..	19,12,340	
2,850	..	..	..	..	5,022	
..	
1,723	..	..	..	..	4,182	
..	
200	..	..	..	..	239	
4,773	..	..	..	..	9,443	
4,773	..	..	..	..	9,443	
7,71,268	88,712	1,12,695	..	..	19,12,340	

Statement of Receipts and Expenditure of the Northern

Heads.	Commis- sioner's Head Quarters Office.	Sambhar.	Pachbadra.	Didwana.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
Brought forward	1,36,778	6,41,753	1,24,047	37,087
Brought forward—General Stores Supervision.	..	4,670	..	..
Depot charges.				
Pay of Establishment	..	3,014	..	..
Allowances
Supplies and Services	..	102	..	..
Contingencies
Total Depot charges	..	3,116	..	..
Total General Stores	..	7,786	..	..
Deduct—Recoveries for services rendered to other branches of the Department.	..	—5,947	..	..
Net Total—General Stores	..	1,839	..	..
General Workshop Supervision.				
Pay of Officers	..	2,172	..	..
Leave salaries paid in England
Pay of Establishment	..	2,469	..	..
Allowances, Honoraria, etc.	..	460	..	..
Contingencies	..	116	..	..
Total Supervision	..	5,207	..	..
Total Stores and Workshop Establishment.	..	1,839	..	..
Workshop charges.				
Pay of Establishment	..	13,311	..	..
Allowances and Honoraria, etc.	..	259	..	..
Supplies and Services	..	40,310	..	..
Total Workshop charges	..	53,880	..	..
Total General Workshop	..	59,087	..	..
Deduct—Recoveries for services rendered to other branches of the Department and Private Parties, etc.	..	—63,864	..	..
Net Total—General Workshop carried over	..	—4,777	..	..
Net Total—General Stores carried over	..	1,839	..	..
Total Carried over	1,36,778	6,41,753	1,24,047	37,087

dix I—contd.

India Salt Revenue Department for the year 1928-29—contd.

Khewra.	Kalabagh.	Warcha.	Internal Branch.	Kohat.	Total.	Remarks.
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,71,268	88,712	1,12,695	..	..	19,12,340	
4,773	9,443	
1,750	4,764	
..	
1,042	1,144	
..	
2,792	5,908	
7,565	15,351	
-5,189	..	-1,307	..	..	-12,443	
2,376	..	-1,307	..	..	2,908	
2,850	5,022	
..	
2,569	5,028	
..	460	
86	202	
5,505	10,712	
2,376	..	-1,307	..	..	2,908	
3,618	16,929	
..	259	
50,297	90,607	
53,915	1,07,795	
59,420	1,18,507	
-69,125	-1,32,889	
-9,705	-14,432	
2,376	..	-1,307	..	..	2,908	
7,71,268	88,712	1,12,695	..	..	19,12,340	

Statement of Receipts and Expenditure of the Northern

Heads.	Commis- sioner's Head Quarters Office.	Sambhar.	Pachbadra.	Didwana.
	1	2	3	4
Brought forward	Rs. 1,36,778	Rs. 6,41,753	Rs. 1,24,047	Rs. 37,087
Brought forward General Stores	..	1,839	..	..
" " General Workshop.	..	-4,777	..	..
Electrical Power House Supervision.				
Pay of Officers	4,345	..	..
Leave salaries paid in England
Pay of Establishment	4,914	..	..
Allowances
Contingencies	30	..	..
Total Supervision	9,289	..	..
Power House Charges.				
Pay of Establishment	8,781	..	..
Allowances	145	..	..
Supplies and Services	42,042	..	..
Total Power House Charges	50,968	..	..
Total Electrical Power House	60,257	..	..
Deduct—Recoveries for services rendered to other branches of the Department and Private Parties, etc.	..	-45,276	..	..
Net Total—Electrical Power House	14,981	..	..
Deduct—Percentage charges debitable to Capital.
Total Stores and Workshop Establishment.	..	12,043	..	..
Medical Establishment.				
Pay of Officers	5,695	..	..
Leave salaries paid in England
Pay of Establishment	1,269	3,631	..
Allowances	379	3	120
Contingencies	1,342	1,144	..
Total Medical Establishment	8,685	4,778	120
Total Carried over	1,36,778	6,62,481	1,28,825	37,207

ix I—contd.

India Salt Revenue Department for the year 1928-29—contd.

Khewra.	Kalabagh.	Warcha.	Internal Branch.	Kohat.	Total.	Remarks.
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.*	Rs.	Rs.	
7,71,268	88,712	1,12,695	..	..	19,12,340	
23,716	..	-1,307	..	..	2,908	
-9,705	-14,482	
5,700	10,045	
..	
2,784	7,698	
..	
..	30	
8,464	17,773	
..	8,781	
..	145	
34,352	76,394	
34,352	85,320	
42,836	1,03,093	
-1,28,407	-1,73,683	
-85,571	-70,590	
..	
-92,900	..	-1,307	..	..	-82,164	
4,966	10,661	
..	
1,391	..	1,786	..	..	8,077	
394	165	261	..	240	1,562	
2,672	..	947	..	..	6,105	
9,423	165	2,994	..	240	26,405	
6,87,791	88,877	1,14,382	..	240	18,56,581	

Statement of Receipts and Expenditure of the Northern

Heads.	Commissioner's Head Quarters Office.	Sambhar.	Pachbadra.	Didwana.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
Brought forward .	1,36,778	6,62,481	1,28,825	37,307
Contribution to the Depreciation fund	1,944	1,56,434	3,688	448
Renewal and replacement of wasting assets met from the Depreciation fund.	..	..	..	..
Expenditure on renewals and replacements.	..	..	..	..
Deduct—Amount transferred from depreciation fund.	..	..	..	..
Interest on Capital Outlay	4,831	3,42,650	11,114	1,701
Cost of Audit and Account Staff . .	63,134	..	..	..
Pensionary Charges	21,230	27,161	5,639	2,264
Total for Working Expenses	2,27,917	11,88,726	1,49,266	41,620
Revenue Expenditure.				
Preventive Establishment.				
Pay of Officers . . . . .	..	3,799	..	..
Leave salaries paid in England . . . .	..	..	..	..
Pay of Establishment . . . . .	..	2,625	7,892	..
Allowances . . . . .	..	1,479	916	..
Supplies and Services . . . . .	..	81	546	..
Works . . . . .	..	..	..	..
Contingencies . . . . .	..	..	217	..
Total Preventive Establishment Carried over.	..	7,984	9,571	..
Total Working Expenses Carried over	2,27,917	11,88,726	1,49,266	41,620

ix I—contd.

India Salt Revenue Department for the year 1928-29—contd.

Khewra.	Kalabagh.	Warcha.	Internal Branch.	Kohat.	Total.	Remarks.
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,87,791	88,877	1,14,382	..	240	18,56,581	
1,44,494	1,547	10,199	..	..	2,88,754	
..	
1,380	..	..	..	..	1,380	
-1,380	..	..	..	..	-1,380	
1,25,111	2,423	9,415	..	..	4,97,245	
..	..	..	..	..	63,134	
16,786	1,824	3,633	..	..	78,537	
9,44,182	94,671	1,37,629	..	240	27,84,251	
..	2,373	1,925	30,177	25,750	64,024	
..	..	..	2,232	..	2,232	
57,433	11,717	12,279	46,298	1,06,272	2,44,516	
2,397	796	869	24,654	9,003	40,114	
6,020	545	751	466	12,955	21,364	
..	..	..	..	4,175	4,175	
1,341	215	212	11,717	4,152	17,854	
67,191	15,646	16,036	1,15,544	1,62,307	3,94,270	
9,44,182	94,671	1,37,629	..	240	27,84,251	

Statement of Receipts and Expenditure of the Northern

Heads.	Commissioner's Head Quarters Office.	Sambhar.	Pachbadra.	Didwana.
	1	2	3	4
	Rs.	Rs.	Rs.	Rs.
Brought forward—Total Working Expenses.	2,27,917	11,88,726	1,49,266	41,620
Brought forward—Total Preventive Establishment.	..	7,984	9,571	..
Revenue Expenditure.				
Salt Compensation	33,58,651	..	..	..
Total for Revenue Expenditure	35,86,568	11,96,710	1,58,837	41,620
Capital Expenditure Charged to Revenue.				
3-A.—Capital outlay on salt works.				
Cost of bags . . . . .	..	62,723	34	..
Deduct—Recoveries on account of cost of bags.	..	—58,074	—66	..
Net total bags . . . . .	..	4,649	—32	..
Plant and Machinery . . . . .	..	1,730	..	..
Cost of stores . . . . .	..	57,756	..	..
Deduct—Recoveries on account of cost of stores issued.	..	—60,686	..	..
Net total stores . . . . .	..	—2,930	..	..
Works . . . . .	..	43,505	7,520	..
Deduct—Receipts on capital account and value of unserviceable assets and losses written off.	..	—1,220	—761	..
Net total works . . . . .	..	42,285	6,759	..
Total for Capital Expenditure . . . . .	..	45,734	6,727	..
GRAND TOTAL	35,86,568	12,42,444	1,65,564	41,620

dix I—concl'd.

India Salt Revenue Department for the year 1928-29—concl'd.

Khewra.	Kalabagh.	Warcha.	Internal Branch.	Kohat.	Total.	Remarks.
5	6	7	8	9	10	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
9,44,182	94,671	1,37,629	..	240	27,84,251	
67,191	15,646	16,036	1,15,544	1,62,307	3,94,279	
..	..	..	..	..	33,58,651	
10,11,373	1,10,317	1,53,665	1,15,544	1,62,547	65,37,181	
66,411	..	..	..	..	1,29,168	
-1,64,198	..	..	..	..	-2,22,338	
-97,787	..	..	..	..	-93,170	
-59,143	..	12	..	..	-57,401	
58,742	..	11,316	..	..	1,27,814	
-51,832	..	-13,218	..	..	-1,25,736	
6,910	..	-19,020	..	..	2,078	
1,17,415	4,826	37,330	..	..	2,10,596	
..	..	..	..	..	-1,981	
1,17,415	4,826	37,330	..	..	2,08,615	
-32,605	4,826	35,440	..	..	60,122	
9,78,768	1,15,143	1,89,105	1,15,544	1,62,547	65,97,303	

Quantities of salt produced, indented for, and issued at

(British maunds of 82 lbs.)

Source.	Opening balance of salt on ground.	Output.	Total salt available for issue.	Liabilities.		
		Net quantity manufactured or excavated during the year.		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.	Mds.	Mds.	Mds.	Mds.
Sambhar Lake	26,32,206	(a) 67,20,425	93,52,631	14,27,343	(b) 1,24,87,698	1,39,15,041
Didwana	1,25,637	(c) 2,87,084	4,12,721	5,885	(d) 3,34,451	3,40,336
Pachbadra	3,73,697	5,22,796	8,96,493	21,374	(e) 13,59,901	13,81,275
Total Rajputana Sources	31,31,540	75,30,305	1,06,61,845	14,54,602	1,41,82,050	1,56,36,652
Khewra	3,12,340	30,56,478	33,68,818	1,08,046	(f) 31,90,750	32,98,796
Warcha . . . . .	..	6,51,716	6,51,716	3,45,366	(g) 5,97,709	9,43,275
Kalabagh	1,420	4,32,062	4,33,482	33,380	(h) 6,09,762	6,43,142
Total Salt Range Sources	3,13,760	41,40,256	44,54,016	4,86,992	43,98,221	48,85,213
Jatta	60,000	4,31,828	4,91,828	6,099	4,12,209	4,18,308
Bahadur Khel	30,000	1,20,249	1,50,249	3,308	1,13,033	1,16,341
Karak	9,000	48,149	57,149	1,174	45,570	46,744
Total Kohat Sources	99,000	6,00,226	6,99,226	10,581	5,70,812	5,81,398
Mandi	19,040	99,070	1,18,110	..	1,07,306	1,07,306
GRAND TOTAL	35,63,340	1,23,69,457	1,59,93,197	19,52,175	1,92,58,389	2,12,10,564
GRAND TOTAL, 1927-28	61,31,294	1,10,53,894	1,71,84,487½	12,43,593	1,43,29,729½	1,55,73,322½

NOTE:—

- (1) Sambhar Lake salt is obtained by evaporation of lake brine. It is sold at a uniform price of 4 annas 3 pies a maund. An additional charge of six pies a maund is made for despatch 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 which was increased to Rs. 0-2-6 pies a maund from 27th May 1928.
- (3) Pachbadra salt is obtained by evaporation of subterranean brine in large pits. It is sold at a price of 3 annas and 3 pies a maund. An additional charge of 9 pies a maund is made for despatch by departmental agency.

Salt Range salt is rock salt excavated from mines (at Kalabagh also from quarries) in the Jhelum, Shahpur and Mianwali districts of the Punjab. It is sold at price of 3 annas 6 pies a maund. An additional charge of 6 pies a maund is made at Khewra and Warcha for despatch by departmental agency.

dix II.

the Northern India sources during the year 1928-29.

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.	
71,12,213	2,240,418	68,02,828	(a) Includes maunds 71,304-35 seers excess and excludes maunds 15,012-31 seers dryage allowance. Mds. 67,044-8 seers deficit and Mds. 50 on account of destruction of salt.
3,10,356	1,02,365	29,980	(b) Includes Mds. 12,552,430 ½ duty paying salt, Mds. 15,000 free of duty only, Mds. 22,720 free of duty, and price and excludes Mds. 102,452-20 seers for which revenue was refunded during the year.
6,95,607	2,00,886	6,85,668	(c) Includes Mds. 94,219-37 seers excess and excludes Mds. 206-37 seers dryage allowance given on wet salt.
81,18,176	25,43,669	75,18,476	(d) Includes Mds. 3,28,793 duty paying salt, Mds. 30,000 free of duty only and excludes Mds. 24,342-20 seers for which revenue was refunded during the year.
30,81,818	2,87,000	2,16,978	(e) Excludes Mds. 8,560 refunded.
6,51,700	16	2,91,575	(f) Excludes Mds. 15,700 refunded.
4,27,942	5,540	2,15,200	(g) Excludes Mds. 2,750 refunded.
41,61,460	2,92,556	7,23,753	(h) Excludes Mds. 6,500 refunded.
(l) 4,11,828	80,000	6,480	
1,13,249	37,000	3,092	
46,149	11,000	595	
5,71,226	1,28,000	10,167	
1,07,306	10,804	..	
1,29,58,168	29,75,029	82,52,396	
1,36,21,147½	35,63,340	19,52,175	

(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) 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 the two-thirds of the duty on every maund to the former and one-third of the duty (8 annas and 9 pies a maund) and the whole of the price (10½ annas a maund) to the latter.

Appendix III.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1928-29.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year 1927-28.	Amount payable in 1928-29.	Amount paid in 1928-29.	Amount outstanding at the end of the current year to be carried to the next financial year 1929-30.
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 . .	..	2,309 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	..
	Udaipur	IV Agreement . .	..	} 2,04,150 0 0	} 2,04,150 0 0	..
		V Ditto . .	..		
		VI Ditto . .	..		
	Alwar	VII Ditto . .	..	1,25,000 0 0	1,25,000 0 0	..
	Kishengarh.	VII Agreement . .	..	25,000 0 0	25,000 0 0	..
	Bikaner	For loss of water rights.	..	8,000 0 0	8,000 0 0	..
Government of India, Central Board of Revenue No. 79/3-Salt/25, dated 4th May 1925.		..	..	..	..
VI Agreement . .		..	6,000 0 0	6,000 0 0	..	
VII Ditto . .		..	1,50,000 0 0	1,50,000 0 0	..	
Bharatpur.	Agreement . .	..	..	..	..
	Foreign Department No. 1334-13/918, dated 6th March 1882.	..	500 0 0	500 0 0	..	
		Carried over . .	..	21,68,354 7 10	21,68,354 7 10	..

Appendix III—contd.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1928-29—contd.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year 1927-28.	Amount payable in 1928-29.	Amount paid in 1928-29.	Amount outstanding at the end of the current year to be carried to the next financial year 1929-30.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Brought forward .	..	21,68,354 7 10	21,68,354 7 10	..
		FIXED— <i>concid.</i>				
	Sirohi .	VI 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 .	..	5,000 0 0	5,000 0 0	..
		Foreign Department No. 212-J. P. 2221-P., dated 18th April 1882, bearing Finance Department endorsement No. 562 of 24th idem.	..	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	..
	Istamrardars and Jagirdars of Ajmer	Foreign Department No. 1271, dated 14th June 1879 and No. 692, dated 30th July 1880.	82 4 6	4,178 0 0	4,140 0 0	120 4 6
	Lawa .	V Agreement .	..	700 0 0	700 0 0	..
	Thakur of Kabinia.	Foreign Department No. 12839, dated 14th April 1884, bearing Finance Department endorsement No. 846, dated 15th May 1884.	..	105 0 0	105 0 0	..
	Mir Abdul Wahid & K. S. Mir Abdul Haq and others.	Finance and Commerce Department No. 427-A., dated 14th February 1898.	..	251 5 6	251 5 6	..
		Total Fixed payments Carried over .	82 4 6	22,70,546 12 4	22,70,508 12 4	120 4 6

Appendix III—contd.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1928-29—contd.

Agency or Province.	State.	Article of treaty or agreement, etc.	Amount due from last year 1927-28.	Amount payable in 1928-29.	Amount paid in 1928-29.	Amount outstanding at the end of the current year to be carried to the next financial year 1929-30.
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
		Brought forward .	82 4 6	22,70,546 12 4	22,70,508 12 4	120 4 6
		FLUCTUATING.				
Rajputana Agency—contd.	Jaipur .	Royalty payable on clearances at Sambhar.	..	2,66,583 10 0	2,66,583 10 0	..
	Jodhpur	Article XII of Old Treaty.	..	4,44,306 1 0	4,44,306 1 0	..
		Total Rajputana Agency.	82 4 6	29,81,436 7 4	29,81,398 7 4	120 4 6
		FIXED.				
Central India Agency.	Gwalior .	VII Agreement .	..	3,12,500 0 0 *1,56,250 0 0	1,56,250 0 0	..
	Datia .	VII Ditto .	..	10,000 0 0	10,000 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 Agreement dated 12th October 1883 and Government of India, Finance Department, No. 2410, dated 24th July 1884.	..	61,875 0 0	61,875 0 0	..
	Dewas (Senior)	Ditto .	..	412 8 0	412 8 0	..
Carried over.	Total .	..	4,00,287 8 0 †1,56,250 0 0	2,44,037 8 0	..	
	Total Rajputana Agency.	82 4 6	29,81,436 7 4	29,81,398 7 4	120 4 6	

* Represents the sum of Rs. 1,56,250 paid last year.
† Amount due on 1st April 1928 paid on 30th March 1928.

Appendix III—concl'd.

Statement showing the sums due in connection with salt treaties and agreements and the amounts paid during the year 1928-29—concl'd.

Agency or Province.	State.	Article of treaty or agreement, etc.]	Amount due from last year 1927-28.	Amount payable in 1928-29.	Amount paid in 1928-29.	Amount outstanding at the end of the current year to be carried to the next financial year 1929-30.	
1	2	3	4	5	6	7	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Central India Agency—concl'd.	Brought forward	Total Rajputana Agency.	82 4 5	29,81,435 7 4	29,81,398 7 4	120 4 5	
		Total .	..	4,00,287 8 0 -1,56,250 0 0	2,44,037 8 0	--	
			FIXED—concl'd.				
	Dewasa (Junior).	Supplementary Agreement dated 12th October 1883 and Government of India, Finance Department, No. 2416, dated 24th July 1884.	..	412 8 0	412 8 0	--	
	Sallana .	Ditto .	..	412 8 0	412 8 0	--	
	Narsinggarh.	Ditto .	..	618 12 0	618 12 0	..	
	Rajgarh	Ditto .	..	618 12 0	618 12 0	..	
	Samthar	Foreign Department No. 501, dated 4th January 1884, bearing Finance Department No. 193, dated 15thidem.	..	1,450 0 0	1,450 0 0	..	
		Total Central India Agency.	..	4,03,800 0 0 *1,56,250 0 0	2,47,550 0 0	..	
	Punjab Province.	Bhawalpur.	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 1890,	(a)1,596 11 0	50,000 0 0	49,702 13 0	1,893 14 0	
	Total Punjab and North-West Frontier Province.		1,596 11 0	1,30,000 0 0	1,29,702 13 0	1,893 14 0	
	GRAND TOTAL .		1,678 15 6	83,58,986 7 4	83,58,651 4 4	2,014 2 6	

(a) It excludes Rs. 2 on account of fine deducted last year.

* Amount due on 1st April 1928 paid on 30th March 1928.

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

Sources.	Opening stock of salt.		Salt produced during year.			Total stock.	
	Quantity.	Value at cost of production (both direct and indirect charges, etc.).	Quantity.	Cost of production (both direct and indirect charges).	Average cost per maund.	Quantity. Total of Cols. 2 & 4.	Cost of production. Total of Cols. 3 & 5.
1	2	3	4	5	6	7	8
	Mds.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.
RAJPUTANA.							
Sambhar	26,32,206 At 0-4-5-50	7,33,453	67,20,425	21,87,375	0-5-2-49	93,52,631	29,20,828
Didwana	1,25,637 At 0-3-6-79	28,000	2,87,084	57,965	0-3-2-76	4,12,721	85,965
Pachbadra	3,73,697 At 0-8-5-33	1,07,223	5,22,796	1,86,554	0-5-8-51	8,96,493	3,83,777
Total Rajputana Salt Sources	31,31,540	9,58,676	75,30,305	24,31,894	0-5-2-01	1,06,61,845	33,90,570
SALT RANGE DIVISION.							
Khewra	3,12,340	1,22,496	30,56,478	9,92,791	0-5-2-36	3,68,818	11,15,287
Warcha . . . .	..	..	6,51,716	1,40,686	0-3-5-45	6,51,716	1,40,686
Kalabagh	1,420 At 0-4-3-49	851	4,32,062	1,06,604	0-3-11-37	4,33,482	1,06,965
Total Salt Range Division	3,13,760	1,22,877	41,40,256	12,40,081	0-4-9-51	44,54,016	13,62,958
GRAND TOTAL Net	34,45,300	10,81,553	1,16,70,561	36,71,975	0-5-0-41	1,51,15,861	47,53,528

(a) Less value of Mds. 22,720
 (b) Less value of Mds. 12,015
 (c) Less value of Mds. 7,950

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at average selling price at Rajputana Salt Sources and Salt Range Divisions, 1928-29

Average cost per maund.	Issue during year.			Value of quantity issued at average cost of production. (Col. 9.)	Profit or loss at selling price of the year. (Differences between Cols. 11 and 13.)		Remarks.
	Quantity.	Realizations on account of price.	Selling price.		Profit.	Loss.	
9	10	11	12	13	14	15	16
Rs.	Mds.	Rs.	Rs.	Rs.	Rs.	Rs.	
0-4-11-96	71,12,213	(a) 18,83,353	0-4-3	22,21,085	..	3,37,732	
0-3-3-99	3,10,356	47,393	0-2-6	64,641	..	17,248	* From 27th May 1928.
0-6-10-19	6,95,607	(b) 1,38,816	0-3-3	2,97,770	..	1,58,954	
0-5-1-06	81,18,176	20,69,562	..	25,83,406	..	5,13,934	
0-5-3-56	30,81,818	(c) 6,72,662	0-3-6	10,20,210	..	3,47,548	
0-3-5-45	6,61,700	1,42,560	0-3-6	1,40,693	1,867	..	
0-3-11-39	4,27,942	93,613	[0-3-6	1,06,642	..	12,029	
0-4-10-75	41,61,460	9,08,835	..	12,66,545	1,867	3,59,577	
0-5-0-38	1,22,79,636	29,78,397	..	38,50,041	1,867	8,73,511	
..	..	..	..	..	..	8,71,644	

issued free of duty and price.

issued free of duty and price.

of dust salt issued at reduced rates.

Statement showing the quantities of salt issued to

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 1927-28.	Total quantity due to State.	Quantity sold during 1928-29.	Quantity issued during 1928-29.	Quantity lapsed.	Quantity still due at close of the year.
Didwana and	Jodhpur	Mds. (a) 40,000	Mds. 3,707½	Mds. 43,707½	Mds. 40,000	Mds. 40,047½	Mds. ..	Mds. 3,660
Nawa								
Pachbadra		(c) 185,000	13,081½	198,081½	177,500	176,976	7,500	13,051½
	Total	225,000	16,789	241,789	217,500	217,023½	7,500	17,361½
Sambhar	Rampur	5,000	..	5,000	5,000	5,000	..	..
	GRAND TOTAL	230,000	16,789	246,789	222,500	222,023½	7,500	17,361½
	GRAND TOTAL OF 1927-28	225,000	6,885	236,885	220,722½	210,818½	9,277½	16,739

(a) Claimable in 2 equal instalments from the 1st April and the 1st October.
 (b) These quantities do not lapse.
 (c) Includes Mds. 15,000 of salt formerly issued.
 (d) Represents quantity issued to establishments.
 (e) Excludes Mds. 32 issued free of a

dix V.

Indian States under treaty obligations during the year 1928-29.

Salt free of both price and duty.								Salt on which a refund of half the duty is payable.						
Source of supply.	States.	Quantity to which the State is annually entitled.	Balance due at the end of the past year.	Total quantity due to States.	Quantity claimed during the year.	Quantity issued.	Balance still due at close of the year (difference of cols. 14 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		
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.			Mds.	Mds.	Rs.		
Sambhar	Alwar .	(b) 1,000	1,000	2,000	..	..	2,000	Sambhar } Didwana. } Pachbadra.	Bikaner.	76,000	802½	501-9-0
	Bharatpur.	1,000	1,000	2,000	1,000	1,000	1,000						39,590	24,743-12-0
	Dholpur	300	..	300	300	300	..								27,552½	17,220-5-0
	Jaipur .	7,000	7,000	14,000	7,000	7,000	7,000					
	Karauli	50	..	50	50	50	..	..	..	..	..	..
	Kishengarh.	50	..	50	50	50	..	..	..	..	..	..
	Kotah .	300	300	600	300	300	300	..	..	..	..	..
	Lawa .	10	20	30	20	20	10	..	..	..	..	..
	Jodhpur	14,000	3,400	17,400	14,000	14,000	3,400	..	..	..	..	..
Total .	23,710	12,720	36,430	22,720	22,720	13,710	..	..	..	..	..
Pachbadra.	Jodhpur	(c) 10,000	20,000	20,000	10,000	10,000	..	..	..	..	..	..
	Udaipur	1,000	1,000	2,000	2,000	2,000	(d) 15	..	..	..	..	..
	Total .	11,000	11,000	22,000	22,000	12,000	10,000	..	..	76,000	67,945	42,465-10-0
GRAND TOTAL .	34,710	23,720	58,430	44,720	34,720	23,710	..	Total for 1927-28	76,000	72,226	45,140-10-0			
GRAND TOTAL OF 1927-28 .	34,710	22,710	57,420	33,700	33,732	23,688	..	..	..	..	..

respectively, each to be removed within one year from the date of its falling due, if unclaimed in any year, from Phalodi and now from Pachbadra, free of all charges, charges to the establishment..

Statement comparing the Departmental despatches

Departmental despatches by rail.				Deliveries at	
Sources.	Bagged.	Unbagged.	Total.	Banjaras.	Faradis.
1	2	3	4	5	6
Khewra	5,98,650	24,70,600	30,69,250	..	12,568
Warcha . . . . .	..	6,45,700	6,45,700	..	6,000
Kalabagh . . . . .	..	..	..	..	3,470
Sambhar Lake	70,62,000	..	70,62,000	8,413	4,280
Didwana . . . . .	..	..	..	32,403	..
Pachbadra	4,47,262½	..	4,47,262½	59,353½	..
Jatta . . . . .	..	..	..	..	..
Bahadur Khel . . . . .	..	..	..	..	..
Karak . . . . .	..	..	..	..	..
Total	81,07,912½	31,16,300	1,12,24,212½	1,00,169½	26,318

dix VI.

by rail with deliveries at the sources for 1928-29.

the Sources.			Total of issues.	Remarks.
Raj.	Others.	Total.		
7	8	9	10	11
..	..	12,568	30,81,818*	*Includes Mds. 7,950 of dust salt.
	..	6,000	6,51,700	
..	4,24,472	4,27,942	4,27,942	
(a) 32,520	..	50,213	71,12,213	(a) Includes Mds. 14,800 duty free salt.
(b) 30,247	2,47,705	3,10,356	3,10,356	(b) Only duty free salt.
(d) 1,88,976	(e) +15	2,48,344½	(c) 6,95,607	(c) Excludes Mds. 6,757½ issued as dryage allowance.
..	4,11,828	4,11,828	4,11,828	(d) Includes Mds. 12,000 issued free of duty price.
..	1,13,249	1,13,249	1,13,249	(e) Represents the quantity of salt free to the Establishment.
..	46,149	46,149	46,149	
2,56,744	12,43,418	16,26,649½	1,28,50,862	

Statement of indents account

Items.	Khewra.	Warcha.	Kalsabagh.
INDENTS OUTSTANDING FROM PREVIOUS YEAR.			
Quantity Mds.	82,746 0 0	345,566 0 0	33,380 0 0
Duty Rs.	1,03,432 8 0	4,31,957 8 0	41,725 0 0
Price "	18,100 12 0	75,592 9 6	7,301 15 0
Dispatch "	2,600 10 0	10,793 12 0	..
Bags "	7,734 6 0	..	..
Total	1,31,868 4 0	5,18,343 13 6	49,026 15 0
INDENTS RECEIVED DURING THE YEAR.			
Quantity } Mds.	1,354,250 0 0	557,559 0 0	616,262 0 0
Quantity } "	900 0 0	..	..
Quantity . . . . } "	..	..	..
Duty } Rs.	16,92,156 4 0	6,96,948 12 0	7,70,327 8 0
Duty } "	1,125 0 0	..	..
Duty . . . . } "	..	..	..
Price } "	2,94,531 1 0	1,21,967 0 0	1,34,807 12 0
Price } "	84 6 0	..	..
Price . . . . } "	..	..	..
Dispatch } "	42,341 11 0	17,221 14 0	..
Dispatch } "	14 1 0	..	..
Dispatch . . . . } "	..	..	..
Bags } "	1,23,397 13 0	..	..
Total	21,53,650 4 0	8,36,137 10 0	9,05,135 4 0

dix VII.

(cash) for the year 1928-29.

Sambhar Lake,	Didwana.	Pachbadra.	Kohat.	Remarks.
182,130 0 0	5,885 0 0	21,374 0 0	10,581 0 0	
2,26,037 8 0	4,346 14 0	10,365 10 0	13,226 4 0	
48,249 11 3	735 10 0	4,340 14 10	..	
5,669 5 6	..	389 7 0	..	
1,086 14 0	..	..	..
2,81,043 6 9	5,082 8 0	15,095 15 10	13,226 4 0	
4,551,375 0 0	326,390 0 0	1,304,025 0 0	570,812 0 0	
..	
..	
18,92,068 12 0	3,70,487 4 0	13,80,637 8 0	7,13,516 0 0	
..	
..	
4,06,101 9 6	50,187 3 0	2,60,311 13 0	..	
..	
..	
47,251 12 3	..	51,870 10 0	..	
..	
..	
63 8 6	..	0 9 0	..	
23,45,485 10 3	4,20,674 7 0	16,92,820 8 0	7,13,516 0 0	

Statement of indents account

Items.	Khewra.	Warchs.	Kalabagh.
TOTAL.			
Quantity Mds.	1,437,896 0 0	903,125 0 0	649,642 0 0
Duty Rs.	1,79,67,713 12 0	11,28,906 4 0	8,12,052 8 0
Price "	3,12,716 3 0	1,97,559 9 6	1,42,109 11 0
Dispatch "	44,956 6 0	28,015 10 0	..
Bags "	1,31,132 3 0	..	..
Total .	22,85,518 8 0	13,54,481 7 6	9,54,162 3 0
CLEARANCES.			
Quantity Mds.	1,345,468 0 0	622,000 0 0	427,942 0 0
Duty Rs.	16,81,366 4 0	7,77,500 0 0	5,34,927 8 0
Price "	2,92,835 0 0	1,36,063 4 6	93,612 12 0
Dispatch "	42,021 3 0	19,250 0 0	..
Bags "	1,12,000 8 0	..	..
Total .	21,28,222 15 0	9,32,313 4 6	6,28,540 4 0
REFUNDS.			
Quantity Mds.	7,100 0 0	2,750 0 0	6,500 0 0
Old indents "	900 0 0	..	..
Duty { Rs.	8,875 0 0	3,437 8 0	8,125 0 0
	1,125 0 0	..	..
Carried over	10,000 0 0	3,437 8 0	8,125 0 0

dix VII—contd.

(cash) for the year 1928-29—contd.

Sambhar Lake.	Didwana.	Pachbadra.	Kohat.	Remarks.
1,733,505 0 0	332,275 0 0	1,325,399 0 0	581,393 0 0	
21,18,106 4 0	3,74,834 6 0	13,91,003 2 0	7,26,742 4 0	
4,54,351 4 9	50,922 13 0	2,64,652 11 10	..	
52,921 1 9	..	52,260 1 0	..	
1,150 6 6	..	0 9 0	..	
26,26,529 1 0	4,25,757 3 0	17,07,916 7 10	7,26,742 4 0	
911,977 20 0	277,952 20 0	631,171 0 0	571,226 0 0	
10,93,071 14 0	2,74,521 14 0	5,43,696 14 0	7,14,032 8 0	
2,36,234 9 0	42,431 14 0	1,25,727 7 0	..	
27,243 13 6	..	20,765 14 0	..	
..	
3,56,550 4 6	3,16,953 12 0	6,90,190 3 0	7,14,932 8 0	
102,452 20 0	24,342 20 0	8,560 0 0	..	
..	
1,28,065 10 0	65,537 8 0	19,728 2 0	..	
..	
1,28,065 10 0	65,537 8 0	19,728 2 0	..	

Statement of indents account

Items.		Khewra.	Warcha.	Kalabagh.
Brought forward		10,000 0 0	3,437 0 0	8,125 0 0
REFUNDS— <i>contd.</i>				
Price	Rs.	1,553 2 0	601 9 0	1,421 14 0
	"	84 6 0	..	..
Dispatch	"	230 2 0	85 15 0	..
	"	14 1 0	..	..
Bags	"	1,839 12 0	..	..
Total		13,721 7 0	4,125 0 0	9,546 14 0
TOTAL.				
Quantity	Mds.	1,353,468 0 0	624,750 0 0	434,442 0 0
Duty	Rs.	16,91,366 4 0	7,80,937 8 0	5,43,052 8 0
Price	"	2,94,472 8 0	1,36,664 13 6	95,034 10 0
Dispatch	"	42,265 6 0	19,335 15 0	..
Bags	"	1,13,840 4 0	..	..
Total	"	21,41,944 6 0	9,36,938 4 6	6,33,087 2 0
INDENTS OUTSTANDING AT THE END OF THE YEAR.				
Quantity	Mds.	84,428 0 0	278,375 0 0	215,200 0 0
Duty	Rs.	1,05,347 8 0	3,47,968 12 0	2,69,000 0 0
Price	"	18,243 11 0	60,894 12 0	47,075 1 0
Dispatch	"	2,691 0 0	8,679 11 0	..
Bags	"	17,291 15 0	..	..
Total	"	1,43,574 2 0	4,17,543 3 0	3,16,075 1 0

dix VII—concl'd.

(cash) for the year 1928-29—concl'd.

Sambhar Lake.	Didwana.	Pachbadra.	Kchat.	Remarks.
1,28,065 10 0	65,537 8 0	19,728 2 0	..	
27,091 7 3	3,804 15 0	1,738 1 0	..	
..	
3,215 8 3	..	402 0 0	..	
..	
1,150 6 6	..	..	..
1,59,523 0 0	69,342 7 0	21,868 3 0	..	
1,014,430 0 0	302,295 0 0	639,731 0 0	571,226 0 0	
12,21,137 8 0	3,40,059 6 0	5,63,425 0 0	7,14,032 8 0	
2,63,326 0 3	46,236 13 0	1,27,465 8 0	..	
30,459 5 6	..	21,167 14 0	..	
1,150 6 6	..	..	..
15,16,073 4 6	3,86,296 3 0	7,12,058 6 0	7,14,032 8 0	
719,075 0 0	29,980 0 0	685,668 0 0	10,167 0 0	
8,96,968 12 0	34,775 0 0	8,27,578 2 0	12,709 12 0	
1,91,025 4 6	4,686 0 0	1,37,187 3 10	..	
22,461 12 0	..	31,092 3 0	..	
..	..	0 9 0	..	
11,10,455 12 6	39,461 0 0	9,95,858 1 10	12,709 12 0	

Statement of indents value account

Item No.	Particulars.	Quantity of Salt.		Free of duty.	Free of duty & price.	Total.	Price.
		Dispatch.	Other traffic.				
1	2	3	4	5	6	7	8
	<i>Credit indents account value account.</i>						SALT RANGE
1	Opening Balance . . .	3,70,150	..	..	..	3,70,150	80,970 5 0
2	Issue during the year . . .	17,66,050	..	..	..	17,66,050	3,86,323 7 0
	Total	21,36,200	..	..	..	21,36,200	4,67,293 12 0
3	Amount recovered . . .	11,81,400	..	..	..	11,81,400	2,58,431 4 0
4	Deduct amount refunded . . .	..	..	..	..	..	..
5	Net Total	11,81,400	..	..	..	11,81,400	2,58,431 4 0
6	Closing Balance . . .	9,54,800	..	..	..	9,54,800	2,08,862 8 0
	<i>Sambhar Lake Division.</i>						SAMBHAR
1	Opening Balance . . .	28,34,430	1,830	..	..	28,36,260	7,53,464 6 0
2	Issues during the year . . .	61,91,822½	8,413	..	..	62,00,235½	16,47,118 9 0
3	Total	90,26,252½	10,243	..	..	9,08,645½	24,00,582 15 0
4	Amount recovered . . .	86,71,815	10,243	..	..	86,82,058	23,06,425 2 0
5	Refunds . . .	..	..	..	..	..	..
6	Net Total (4 & 5)	86,71,815	10,243	..	..	86,82,058	23,06,425 2 0
7	Closing Balance . . .	3,54,437½	..	..	..	3,54,437½	94,157 13 0
							DILWANA.
1	Opening Balance . . .	..	..	..	..	..	..
2	Issue on credit . . .	..	32,403	..	..	32,403	4,961 3 0
3	Total	..	32,403	..	..	32,403	4,961 3 0
4	Amount recovered . . .	..	31,324	..	..	31,524	4,823 13 0
5	Closing Balance . . .	..	879	..	..	879	137 6 0
							PACHEADRA.
1	Opening Balance . . .	..	..	..	..	..	..
2	Issue on credit . . .	5,082½	59,353½	..	..	64,436	13,088 8 0
3	Total	5,082½	59,353½	..	..	64,436	13,088 8 0
4	Amount recovered . . .	2,140	59,353½	..	..	61,493½	12,401 1 0
5	Closing Balance . . .	2,942½	..	..	..	2,942½	597 7 0

dix VII-A.

(credit) for the year 1928-29.

Excise duty.	Dispatch charges.	Cost of bags.	Total.	V. P. Bags.	Total.	Remarks.
9	10	11	12	13	14	15
DIVISION.						
4,55,045 3 0	11,597 11 0	8,439 4 0	5,56,052 7 0	17 3 0	5,56,069 10 0	
22,07,562 8 0	55,449 11 0	58,063 7 0	27,07,999 1 0	151 9 6	27,08,150 10 6	
26,62,607 11 0	67,047 6 0	67,102 11 0	32,64,051 8 0	168 12 6	32,64,320 4 6	
14,77,151 6 0	37,072 13 0	42,470 8 0	18,15,125 15 0	168 12 6	18,15,294 11 6	
..	
14,77,151 6 0	37,072 13 0	42,470 8 0	18,15,125 15 0	168 12 6	18,15,294 11 6	
11,85,456 5 0	29,974 9 0	24,632 3 0	14,48,925 9 0	..	14,48,925 9 0	
34,70,769 1 9	88,741 8 0	..	43,12,974 15 9	447 11 3	43,14,422 11 0	
77,60,294 3 0	1,93,856 2 0	..	95,91,269 1 0	57,999 1 9	96,49,268 2 0	
1,12,21,063 7 9	2,82,597 10 0	..	1,39,04,244 0 9	59,446 13 0	1,39,03,690 13 9	
1,09,25,592 11 9	2,71,486 13 0	..	1,35,03,504 10 9	59,160 7 6	1,35,62,665 2 1	
21,801 0 0	..	..	21,801 0 0	..	21,801 0 0	
1,09,03,791 11 9	2,71,486 13 0	..	1,34,81,703 10 0	59,160 7 6	1,35,40,864 2 3	
3,17,271 12 0	11,110 13 0	..	4,22,450 6 0	236 5 6	4,22,826 11 6	
..	
40,503 12 0	..	..	45,464 15 0	..	45,464 15 0	
40,503 12 0	..	..	45,464 15 0	..	45,464 15 0	
39,405 0 0	..	..	44,228 13 0	..	44,228 13 0	
1,038 12 0	..	..	1,236 2 0	..	1,236 2 0	
..	
80,545 0 0	238 11 0	..	93,872 3 6	65 14 0	93,93 0	
80,545 0 0	238 11 0	..	93,872 3 6	65 14 0	93,938 1 0	
6,991 9 0	100 8 0	..	89,583 2 0	65 14 0	89,649 0 0	
3,553 7 0	138 3 0	..	4,289 1 0	..	4,289 1 0	

Statement of credit indents (quantity account) for the year 1928-29.

Item No.	Particulars.	Salt Range Division.		Sambhar.		Didwana.		Pachbadra.		Remarks
		Railborne.	Other traffic.	Railborne.	Other traffic.	Railborne.	Other traffic.	Railborne.	Other traffic.	
1	Opening Balance .	25,300	..	12,45,212½	..	..	..	..	..
2	Indents received during the year.	18,94,200	..	1,10,30,362½	8,413	..	32,403	5,082½	59,353½	
	Total .	19,19,500	..	1,22,75,575	8,413	..	32,403	5,082½	59,353½	
3	Clearance . .	17,66,050	..	61,91,822½	8,413	..	32,403	5,082½	59,353½	
4	Indents cancelled .	7,700	..	..	..	..	..	..	..
	Total .	17,73,750	..	61,91,822½	8,413	..	32,403	5,082½	59,353½	
	Closing Balance .	1,45,750	..	60,83,752½	..	..	..	..	..

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 to 1925-26	..	..	..	2,59	43,07	77	1,50
" 1926-27 . . .	..	..	..	2,55	52,55	1,04	1,26
" 1927-28 . . .	..	..	..	5,18	61,00	1,94	1,95
" 1928-29 . . .	..	..	..	3,03	50,76	1,92	1,76
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 to 1925-26	..	..	..	1,85	69	..	..
" 1926-27 . . .	..	..	..	3,06	32	..	..
" 1927-28 . . .	..	..	..	2,05	29	..	..
" 1928-29 . . .	..	..	..	1,65	43	..	..
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 to 1925-26	..	..	..	..	14	..	96
" 1926-27 . . .	..	..	..	..	5	6	19
" 1927-28 . . .	..	..	..	..	74	24	17
" 1928-29 . . .	..	..	..	13	2,37	18	25
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 to 1925-26	92	1,09	..	15,57	2,20	4,30	2
" 1926-27 . . .	1,94	98	..	16,86	2,05	5,91	16
" 1927-28 . . .	2,06	1,36	..	15,21	2,09	6,46	2
" 1928-29 . . .	2,70	1,83	..	16,62	1,86	7,31	1
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 to 1925-26	49	..	..	7,57	6	..	..
" 1926-27 . . .	27	..	..	6,23	1	..	..
" 1927-28 . . .	5	..	..	6,01	3	..	..
" 1928-29 . . .	..	..	..	6,37	5	..	..

dix VIII.

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

Rajpu- tana.	Central India.	Total Northern India and Frontier.	Bengal.	Bom- bay.	Sind and British Balu- chistan.	Else- where 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	
7,42	4,70	60,05	..	..	..	..	60,05	
7,46	6,67	71,54	..	..	..	..	71,54	
9,12	5,90	85,09	..	..	..	..	85,90	
7,72	5,93	71,12	..	..	..	..	71,12	
1,10	..	3,58	..	..	..	..	3,58	
1,22	..	4,30	1	..	..	..	4,31	
72	..	3,17	..	..	..	..	3,17	
1,08	..	5,42	..	..	..	..	5,42	
92	..	3,46	..	..	..	..	3,46	
1,07	..	3,45	..	..	..	..	3,45	
1,07	..	3,41	..	..	..	..	3,41	
1,02	..	3,10	..	..	..	..	3,10	
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	
2,79	96	4,85	..	..	..	..	4,85	
2,56	10	2,96	..	..	5	..	3,01	
2,80	25	4,20	1	..	..	..	4,21	
3,84	16	6,93	3	..	..	..	6,96	
..	..	30,27	4	4	27	..	30,62	
..	1	35,48	44	12	37	..	36,41	
..	2	37,49	39	7	42	1	38,38	
..	1	33,07	12	6	20	..	33,45	
..	1	24,11	14	3	4	..	24,32	
1	..	27,91	23	13	15	..	28,42	
..	..	27,20	22	4	22	..	27,88	
..	..	39,33	29	7	13	..	30,82	
..	..	1,49	..	..	..	..	1,49	
..	..	1,85	..	..	..	..	1,85	
..	..	3,10	..	..	1	..	3,11	
..	..	4,48	..	..	8	..	4,56	
..	..	8,12	..	8	10	..	8,30	
..	..	6,51	..	..	9	..	6,60	
..	..	6,09	..	1	8	..	6,18	
..	..	6,42	..	..	10	..	6,52	

Territorial distribution of the salt issued by the Northern India Salt Revenue
from source
(Thousands)

Source.	North- West Frontier Pro- vince.	Kashmir.	Afgha- nistan, etc.	Punjab, including Feu- datory States and Delhi.	United Pro- vinces.	Bihar and Orissa.	Central Pro- vinces 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 to 1925-26	24	..	..	1,14	..	..	..
" 1926-27 . . .	..	..	..	3,35	..	..	..
" 1927-28 . . .	80	..	..	2,54	..	..	..
" 1928-29 . . .	41	..	..	3,76	6	..	..
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 to 1925-26	5,28	..	1	1	..	..	..
" 1926-27 . . .	5,32	..	6	..	..	..	..
" 1927-28 . . .	5,08	..	8	..	..	..	..
" 1928-29 . . .	5,67	..	4	..	..	..	..
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 to 1925-26	6,93	1,09	1	29,16	46,29	5,12	2,49
" 1926-27 . . .	7,53	98	6	31,05	54,88	7,12	1,61
" 1927-28 . . .	7,99	1,36	8	30,99	64,15	8,64	2,14
" 1928-29 . . .	8,78	1,83	4	31,56	55,53	9,41	2,02

dix VIII—concl'd.

Department according to declared destination at the time of dispatch

—concl'd.

of maunds.)

Rajpu- tana.	Central India.	Total Northern India and Fron- tier.	Bengal.	Bom- bay.	Sind and British Baluchistan.	Else- where 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	
..	..	1,38	..	..	14	..	1,52	
..	..	3,35	..	..	..	..	3,35	
..	..	3,34	..	..	7	..	3,41	
..	..	4,23	..	..	5	..	4,28	
..	..	5,29	..	..	..	..	5,29	
..	..	5,99	..	..	..	..	5,99	
..	..	6,00	..	..	..	..	6,00	
..	..	5,20	..	..	..	..	5,20	
..	..	5,30	..	..	..	..	5,30	
..	..	5,38	..	..	..	..	5,38	
..	..	5,16	..	..	..	..	5,16	
..	..	5,71	..	..	..	..	5,71	
								<i>Equivalent in tons.</i>
11,48	8,25	1,03,29	4	4	63	..	1,04,00	382,041
12,38	7,38	1,21,95	59	12	42	..	1,23,08	452,131
11,70	6,13	1,24,49	1,01	12	47	1	1,26,10	463,224
11,06	5,87	1,17,57	13	6	36	..	1,18,12	433,910
11,14	5,66	1,07,89	14	12	27	..	1,08,42	398,278
11,10	6,77	1,21,10	23	13	29	..	1,21,75	447,245
12,99	6,15	1,34,49	23	5	37	..	1,35,14	476,433
12,58	6,09	1,27,84	32	7	28	..	1,28,51	472,077

Appendix IX.

Comparative Statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1925-26, 1926-27, 1927-28 and 1928-29.

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.				
	1925-26	1926-27.	1927-28.	1928-29.	Description of Salt.	1925-26.	1926-27.	1927-28.	1928-29.
	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 8	2 5 1	2 5 6	2 5 6	Salt Range	..	2 4 0	2 2 10	..
					Kohat	3 0 2	..	..	2 2 10
Dera Ismail Khan	2 7 11	2 7 4	2 3 11	2 4 3	Salt Range	2 4 3	2 5 9	2 2 3	2 2 5
					Kohat . . . . .	..	..	..	..
PUNJAB.									
Lahore	2 8 10	2 10 2	2 8 4	2 5 11	Salt Range	2 6 3	2 6 1	2 5 3	2 5 0
Rawalpindi	2 5 7	2 8 0	2 5 6	2 5 8	Do.	2 8 3	2 1 7	2 9 0	2 10 0
Shahpur	2 8 9	2 10 8	2 11 0	2 9 0	Do.	2 5 0	2 8 0	2 8 0	2 4 0
Multan	2 8 8	2 11 8	2 10 4	2 10 3	Do.	2 6 0	2 5 8	2 9 1	2 5 0
Amritsar	2 4 1	2 7 6	2 8 0	2 11 2	Do.	2 1 0	2 4 10	2 4 3	2 4 0
Jullandar	2 8 0	2 8 0	2 7 5	2 8 0	Do.	2 8 0	2 3 6	2 2 9	2 1 9
Ludhiana	2 8 0	2 8 0	2 8 0	2 8 0	Do.	2 5 8	2 8 0	2 6 0	2 6 0
Ferozepore	2 12 5	2 12 0	2 8 4	2 9 8	Do.	2 10 4	2 11 2	2 7 3	2 6 4
Ambala	2 8 0	2 8 0	2 8 0	2 8 0	Do.	2 4 0	2 7 7	2 4 0	2 4 0

DELHI PROVINCE.											
Delhi	2 7 9	2 6 1	2 5 8	2 5 8	}	Salt Range	2 9 11	2 6 4	2 6 7	2 7 9	
UNITED PROVINCES.							Sambhar .	2 3 9	2 3 1	2 3 5	2 4 0
Meerut	2 11 8	2 14 7	2 15 0	2 12 6	}	Salt Range	2 10 2	2 8 0	2 12 8	2 12 7	
							Sambhar .	2 4 5	2 3 6	2 5 6	2 5 9
Agra	2 4 0	2 3 3	2 3 11	2 5 1	}	Salt Range	3 5 5	3 5 4	5 5 9	3 0 0	
							Sambhar .	2 4 3	2 0 0	2 2 8	2 4 0
Jhansi	2 7 3	2 10 8	2 10 8	2 10 8	}	Salt Range	5 5 4	4 11 3	4 9 0	4 4 9	
							Sambhar .	2 11 1	2 10 0	2 10 7	2 9 11
					}	Salt Range	4 1 0	3 12 5	3 6 9	3 3 8	
Cawnpore	2 8 1	2 8 0	2 7 5	2 7 2		Pachbadra	..	..	..	..	2 3 7
						Sambhar .	2 6 2	2 4 7	2 4 9	2 4 9	2 3 10
					}	Khargodha	..	..	..	..	2 3 4
Allahabad	3 11 2	3 10 10	3 3 9	4 5 2		Salt Range	4 3 4	4 2 0	4 1 8	4 1 8	4 10 0
					}	Sambhar .	2 12 1	2 11 10	2 12 3	2 12 3	2 15 0
Benares	2 12 0	2 13 1	2 13 1	2 10 2		Salt Range	3 6 8	3 5 9	3 6 4	3 6 4	3 6 6
					}	Sambhar .	2 15 5	2 12 6	2 13 2	2 13 2	2 12 7
Ghazipur	3 1 4	3 2 11	3 3 9	3 2 11		Salt Range	3 7 2	3 9 9	3 12 7	3 12 7	3 7 0
					}	Sambhar .	2 14 4	2 12 0	2 12 1	2 12 1	2 13 6
							Salt Range	4 0 0	3 8 10	3 5 6	3 5 6	3 7 0
Gorakhpur	3 5 6	3 1 3	3 2 8	3 0 0	}	Sambhar .	3 5 4	3 1 3	3 2 0	3 2 0	3 0 0
						Liverpool .	..	..	..	..	..
						Aden . .	..	..	..	..	..
						Golandazi .	..	..	..	..	3 6 0

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

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1925-26, 1926-27, 1927-28 and 1928-29—contd.

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.			
	1925-26.	1926-27.	1927-28.	1928-29.		1925-26.	1926-27.	1927-28.	1928-29.
	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—contd.									
Shahjahanpur .	2 8 7	2 13 9	2 12 11	2 11 3	Salt Range	3 6 2	3 13 0	4 6 0	4 6 6
					Sambhar .	2 9 1	2 9 0	2 9 0	2 9 3
Bareilly . .	2 10 5	2 8 4	2 6 8	3 0 0	Salt Range	3 9 9	3 9 7	3 7 10	..
					Sambhar .	2 8 2	2 8 0	2 6 5	2 9 4
Lucknow . .	2 9 4	2 9 3	2 6 1	3 0 0	Salt Range	4 6 0	5 0 0	4 9 5	4 12 2
					Sambhar .	2 10 0	2 8 0	2 8 3	2 10 1
Fyzabad . .	2 14 3	2 15 0	2 14 4	3 7 0	Salt Range	4 1 7	4 1 4	3 6 4	3 13 3
					Sambhar .	2 14 8	2 14 4	2 11 7	2 10 0
BIHAR.									
Patna . . .	3 3 2	3 4 6	3 4 0	3 2 8	Salt Range	3 10 0	3 2 0	3 1 0	3 1 6
					Sambhar .	2 8 0	..	..	..

Saran (Chapra)	2 11 5	3 4 0	3 4 3	3 1 3	Salt Range	3 13 4	3 7 0	3 9 0	3 9 0
					Sambhar .	3 10 0	2 12 0	2 13 0	3 12 0
					Liverpool .	2 13 4	2 14 8	3 2 0	3 0 8
Muzaffarpur .	3 6 9	3 10 2	3 9 10	3 5 7	Salt Range	3 10 0	3 9 9	3 3 2	3 1 3
					Sambhar .	3 0 0	3 1 10	2 14 5	2 0 0
					Liverpool .	..	3 4 0	2 0 0	3 2 8
Champan (Moti- hari).	2 8 2	3 7 4	3 5 4	3 4 0	Salt Range	..	4 3 3	3 10 0	3 14 0
					Sambhar .	..	..	..	..
					Liverpool .	2 12 0	3 6 6	3 2 0	3 0 0
Monghyr . . .	4 0 0	4 0 0	3 15 7	3 15 7	Salt Range	3 8 0	3 6 0	3 8 0	3 6 0
					Sambhar .	..	..	..	..
					Liverpool .	..	3 3 2	3 2 10	3 0 0
Gaya	3 8 3	3 15 3	3 3 9	3 2 8	Salt Range	3 0 0	3 0 0	3 1 0	3 0 0
					Sambhar .	..	..	..	..
					Liverpool .	2 10 0	2 12 0	3 0 6	2 12 0
CENTRAL PROVINCES.									
Jubbulpur . . .	3 5 7	3 6 0	3 5 0	3 5 0	..	..	..	..	..
Saugor	2 12 3	2 14 0	2 14 0	2 14 0	..	..	..	..	..
Nagpur	3 10 6	3 2 0	3 7 0	3 7 0	..	..	..	..	..
Nimar	3 2 5	3 1 0	3 5 0	3 5 0	..	..	..	..	..
Hoshangabad .	3 1 9	3 4 0	3 4 0	3 2 0	..	..	..	..	..
Raipur	3 5 1	3 8 0	3 11 0	3 12 0	..	..	..	..	..

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

Comparative statement showing the annual average prices of salt in the principal marts of Northern and Central India for the years 1925-26, 1926-27, 1927-28 and 1928-29—concl'd.

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.			
	1925-26.	1926-27.	1927-28.	1928-29.		1925-26.	1926-27.	1927-28.	1928-29.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RAJPUTANA.									
Mewar . . . . .	..	2 13 0	3 7 6	2 15 5	..	..	..	..	..
Ajmer	2 6 1	2 4 7	2 4 7	2 5 8	{ Salt Range	5 11 6	5 9 3	4 7 0	4 8 0
					{ Sambhar	2 2 3	2 3 0	2 2 9	2 2 1
					{ Pachbadra	1 12 0	2 1 3	2 0 0	2 2 3
Jodhpur	2 3 7	2 1 8	2 1 8	2 1 8	..	..	..	..	..
Jaipur . . . . .	..	2 5 9	2 4 7	2 0 5	..	..	..	..	..
Bharatpur . . . . .	..	2 4 0	2 5 8	2 5 8	..	..	..	..	..
CENTRAL INDIA.									
Indore	3 0 4	2 6 8	3 6 0	3 5 4	..	..	..	..	..
Neemuch	2 8 0	2 8 0	2 8 0	2 8 0	..	..	..	..	..
Gwalior	2 11 2	2 11 0	2 11 0	2 10 8	..	..	..	..	..

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

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

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 1928-29.

Province.	Saltpetre.		<i>Khari.</i>		<i>Sajji.</i>		<i>Rassi.</i>		Total.	
	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.	Number.	Fees.
		Rs. a.		Rs. a.		Rs.		Rs. a.		Rs. a.
North-West Frontier Province.	..	..	..	..	..	..	..	..	..	..
Punjab	632	5,122 8	..	..	..	..	..	..	632	5,122 8
United Provinces	2,296	37,811 0	786	3,864 8	322	644	175	350 8	3,579	42,670 0
Bihar	5,605	11,282 8	9,940	19,871 0	..	..	..	..	15,545	31,153 8
Total	8,533	54,216 0	10,726	23,735 8	322	644	175	350 8	19,756	78,946 0
Total of 1927-28	8,778	40,809 0	6,184	14,681 0	281	562	146	288 0	15,389	56,340 0

Appendix XI.

Statement showing the number of persons arrested and prosecuted or released departmentally for offences against the salt law during the year 1928-29.

Locality.	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.
	Number of cases.	Total number of persons arrested.	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 of illicit salt in which departmental punishment was awarded.							
Sambhar Lake
Didwana Salt Source
Pachbadra Salt Sources
Salt Range . . .	4	6	..	..	..	..	6	1	1	3	1	50
Kohat Mines . . .	8	14	1	2	..	..	11	..	11	..	..	100
Internal Branch . . .	272	289	..	67	3	56	163	3	113	47	..	97	
Total (a) . . .	284	309	1	69	3	56	129	4	125	50	1	96.90	
Total of 1927-28 . . .	297	323	7	125	2	23	171	11	115	45	..	91.27	

(a) Cases that were pending when the report for 1927-28 was submitted have been included.

Period	Persons sentenced to imprisonment with or without fine.		Persons sentenced to fine only.		Total number of fines.	Average number of fines.
	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.		
1928-29 (a)	11	1	2	73	113	11.60
1927-28	29	4	95	64	82	7.98

(a) Cases that were pending when the report of 1927-28 was submitted have been included.

Dr.

Appendix XIII.
Consolidated Trading and Profit and Loss Account for the year ending 31st March 1929.

Cr.

Particulars.	Sambhar.							Didwana.							Pachbadra.							Khewra.							Warcha.							Kaiabagh.							Total.						
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.										
To Salt Stock (at commencement)	6,99,179	10	0	15,704	9	0	75,907	3	0	68,324	6	0	310	10	0	8,59,426	4	0	By Sale proceeds of salt	27,12,526	11	6	55,011	0	0	2,72,802	14	0	5,52,962	5	0	1,21,967	0	0	1,34,807	12	0	38,50,077	10	6						
To Manufacture	4,63,217	3	4	31,421	11	6	93,674	3	10	6,68,128	7	10	92,528	7	2	82,910	12	6	14,31,880	14	2	By Miscellaneous Revenue Receipt	1,70,519	13	10	128	8	2	6,466	2	10	20,016	4	9	645	4	7	951	14	7	1,98,728	0	9						
To Weighment charges	1,08,833	2	4	6,217	6	9	27,092	6	11	55,753	3	3	8,076	6	2	5,586	9	6	2,11,559	2	11	By Interest on balance of depreciation fund.	29,164	11	7	94	7	1	677	7	10	18,048	3	1	1,997	10	7	293	7	10	50,276	0	0						
To Share of Commissioner's Headquarters Office.	41,804	15	11	2,335	12	5	8,688	4	6	47,176	0	7	8,187	7	11	6,561	11	10	1,14,454	5	2	By Stores, Workshop and Electric Power House Establishment.	-11,945	10	11	92,905	11	8	1,307	1	0	82,267	1	9									
To Medical charges	8,687	8	0	120	0	0	2,766	12	10	9,423	3	4	2,993	11	8	165	0	0	24,156	3	10	By Profit on dispatch account	1,32,686	13	7	6,585	13	9	59,465	15	6	15,450	10	0	2,14,189	4	10						
To Royalty and Salt Compensation.	9,73,714	11	0	11,469	0	0	25,706	0	0	10,10,880	11	0	By Salt Stock (at close)	5,95,110	14	4	15,994	8	6	40,804	13	10	62,781	4	0	3	7	3	1,211	14	0	7,15,906	13	11									
To Pensional charges	34,089	14	11	2,653	10	2	7,099	11	5	24,661	11	3	4,999	11	7	2,919	7	3	76,414	2	7	By Profit on Gypsum	3,694	11	3	3,694	11	3									
To Leave salary and overseas pay paid in England.	11,990	9	2	149	12	6	557	2	2	6,532	7	9	525	0	4	429	12	4	20,175	12	3	Profit on bags	-962	11	8	-2	8	5	13,776	5	7	12,811	1	6									
To Interest on Capital outlay	3,44,428	4	1	1,799	10	7	11,480	3	6	1,27,100	14	1	9,760	7	4	2,700	5	5	4,97,269	13	0	By Net Loss.	76,762	6	3	10,059	6	5	69,113	11	8	2,11,200	0	0	-19,971	9	10	10,844	9	7	3,58,008	8	1						
To Depreciation charges	1,62,222	10	10	488	0	8	3,835	12	8	1,14,775	15	10	10,328	5	1	1,658	3	11	2,93,309	1	0	To Cost of account and Audit establishment.	22,894	8	2	1,288	7	0	4,792	8	2	26,022	12	7	4,516	3	9	3,619	8	4	63,134	0	0						
To Cost of Stationery and printing	3,845	12	0	21	14	7	871	3	6	4,351	10	4	76	13	1	61	8	11	9,228	14	5	To Cost of Stationery and printing	3,845	12	0	21	14	7	871	3	6	4,351	10	4	76	13	1	61	8	11	9,228	14	5						
To Contribution of bonus on provident fund.	..	..	..	..	..	..	1,770	10	0	..	..	..	..	..	..	1,770	10	0	To Contribution of bonus on provident fund.	..	..	..	..	..	..	1,770	10	0	..	..	..	..	..	..	1,770	10	0						
<i>Other Items.</i>																																																	
To Refund (Sales proceeds)	27,001	7	3	3,804	15	0	1,738	1	9	1,637	8	0	601	9	0	1,421	14	0	36,295	6	3																												
To Refund (Miscellaneous)	80	9	..	..	..	..	5	0	0	..	..	..	..	..	..	85	9	3																									
<i>Revenue Receipts.</i>																																																	
To Salt indents (at commencement)	7,05,214	10	9	-735	10	0	-4,340	14	10	62,869	9	0	-75,592	9	6	-7,301	15	0	6,80,113	2	5																												
To Salt indents (at close)	96,867	7	6	4,548	10	0	1,36,589	12	10	-1,84,121	15	0	54,397	14	0	47,075	1	0	1,55,356	14	4																												
Total	37,03,863	0	6	81,287	14	2	3,96,448	7	6	10,34,411	8	10	1,21,399	7	7	1,48,109	10	0	54,85,520	0	7																												

	Rs.	a.	p.
(a) Mds. 20,32,205 20 of Sambhar Salt valued at selling price 0 4 5 per maund	6,99,179	10	0
(b) Mds. 1,25,636 22 of Didwana Salt valued at selling price 0 2 0 per maund	15,704	9	0
(c) Mds. 3,73,667 0 of Pachbadra Salt valued at selling price 0 3 3 per maund	75,907	3	0
(d) Mds. 3,12,340 0 of Khewra Salt valued at selling price 0 3 6 per maund	68,324	6	0
(e) Mds. 1,420 0 of Kalabagh Salt valued at selling price 0 3 6 per maund	310	10	0
(f) Mds. 22,40,418 0 of Sambhar Salt valued at selling price 0 4 3 per maund	5,95,110	14	4
(g) Mds. 1,02,865 0 of Didwana Salt valued at selling price 0 2 6 per maund	15,994	8	6
(h) Mds. 2,00,885 20 of Pachbadra Salt valued at selling price 0 3 3 per maund	40,804	13	10
(i) Mds. 2,87,000 0 of Khewra Salt valued at selling price 0 3 6 per maund	62,781	4	0
(j) Mds. 16 0 of Warcha Salt valued at average cost of production 0 3 5.45 per maund	3	7	3
(k) Mds. 5,540 0 of Kalabagh Salt valued at selling price 0 3 6 per maund	1,211	14	0

The average cost of production being higher than the selling price.

