

ADMINISTRATION REPORT 375
OF THE 9
SALT DEPARTMENT IN SIND
FOR
1927-28.

*Prepared in the office of the Superintendent of Salt and
Excise in Sind, Karachi.*

BY AUTHORITY

Price : Rs. 2 OR 3s. 6d.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PUBLICATION BRANCH.
1928

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NO. P.-476/E. OF 1928.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 20th August 1928.

SUBJECT:—Administration Report of the Salt Department in Sind for the year 1927-28.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Salt Department for the year 1927-28.

2. The year has been marked by an increase over last year's Production, imports and issues. figures of both production and issues to the extent respectively of 98,000 and 38,000 maunds. The increase in outturn was chiefly confined to sea salt and was due to the opening of additional two private salt works and the increase in area under salt production at the Grax Salt Works. The increase at the private salt works was, however, counter-balanced by a decrease at the Government Salt Works where some salt pans had to be closed down as salt from private salt works could be put more cheaply in the market. There was therefore a definite fall in the demand for Government salt. The increase in issues relates wholly to Maurypur salt and is due to its having displaced the inferior Khewra salt and its very favourable price compared with that of imported salt.

Imports of salt from Punjab rose by about 4,000 maunds and are attributed to the replenishment by merchants of their depleted stocks. The imports by sea fell by 7,000 maunds. The decrease is accounted for by larger demand for salt from private salt works on account of its cheapness.

The average consumption of salt in the Province worked out at 12'39 lbs. per head per annum against 11'58 in the previous year.

3. The gross receipts for the year rose from 5'35 lakhs to Financial results. 5'91 lakhs. The increase was principally due to payment of sums due under the deferred payment system after the end of the year.

The expenditure fell by Rs. 34,000, the fall being due to smaller output of salt from Government Salt Works during the year.

4. Besides the Grax Limited Salt Works and the Star Salt Works which continued manufacture throughout the year, two other companies, *viz.*, the Laxmi Salt Works and the Edulji Dinshaw Salt Works were granted leases of land at Maurypur for the manufacture of salt, and the Laxmi Salt Works has already commenced manufacture. The three working companies have each sent some consignments of salt to Calcutta and may be said to be progressing fairly well.

5. Ninety-two cases under the Salt Act were detected during the year as against 80 in the preceding year.

Detection. The cases related to illicit possession of salt and the total quantity seized was 62 maunds 36 seers 58 tolas as against 15 maunds 2 seers 54½ tolas in the preceding year. The fines realized from 64 convictions amounted to Rs. 679-10-0 as against Rs. 287 from 36 convictions in the preceding year. The detection appears to be satisfactory.

6. The work of the staff of the Department was efficiently carried on throughout the year. The future of the Government Salt Works at Maurypur is now under consideration and it seems probable that in view of the great increase in private manufacture they will be closed down in the near future. The increase in private manufacture is due to the export of salt to Bengal.

G. A. THOMAS,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
BOMBAY.

NO. P-1 OF 1928.

SIND SALT AND EXCISE DEPARTMENT.

SUPERINTENDENT'S OFFICE,
Karachi, dated 26th July 1928.

From

N. R. WILLMOTT, ESQUIRE,
SUPERINTENDENT OF SALT AND EXCISE IN SIND.

To

THE COMMISSIONER IN SIND.

SUBJECT:—Salt Administration Report for 1927-28.

SIR,

I have the honour to submit the annual report on the Administration of the Salt Department in Sind for the financial year 1927-28.

I.—CONTROL.

2. The department controls the production of salt at the under-mentioned sources and its issue to the public, and is charged, further, with watching the numerous natural salt deposits in Sind, the prevention and detection of illicit manufacture and smuggling of salt and the protection generally of the Salt Revenue.

Duties of the department.

Maurypur (Near Karachi; brine salt), Saran (in Diplo taluka, Thar Parkar district; deposit salt) and Darwari (near Dilyar, Khipro taluka, Thar Parkar district; deposit salt).

Sources of supply.

Personnel.

3. Charge of the department was held by Mr. H. M. Kirkwood throughout the year.

The following were the changes which took place during the year under report:—

(i) In addition to the temporary establishment sanctioned in the year 1926-27 a further temporary establishment of 1 Assistant Inspector, 1 clerk and 18 petty officers and men for private salt works at Maurypur, was sanctioned during the year (Government Resolution, Revenue Department No. 5094/24, dated the 15th December 1927).

(ii) The medical staff of 1 Medical Officer, 1 dresser and 1 cook, sanctioned under Government Resolution, Revenue Department No. 636-C., dated 5th November 1924, was employed on the opening of the combined Hospital and Dispensary at Maurypur during the period under report

(iii) The Chachro taluka of the Thar Parkar district was separated from the Umerkot Circle and placed in charge of an Assistant Inspector by abolishing the Kohistan Circle and attaching Karachi taluka (excluding Karachi town) to the Tatta Circle and Kohistan mahal to the Kotri Circle.

(iv) No other changes of importance took place in the personnel which forms part of the establishment of the combined Salt and Excise Department. Besides the gazetted officers, *viz.*, 1 Superintendent and 3 Deputy Superintendents the combined Salt and Excise Department in Sind consisted of 17 Inspectors. 25 Assistant Inspectors, 38 clerks and 281 men of lower rank including the temporary staff. Of the foregoing 3 Inspectors, 2 Assistant Inspectors, 10 clerks and 74 men were stationed at salt works and 3 Inspectors, 1 Assistant Inspector, 6 clerks and 32 men were engaged exclusively on excise duties at the Distillery, Warehouses, Excise Examining Office, &c. The duties of the remainder embraced the protection of both Salt and Excise Revenue.

Changes introduced. 4. The Excise duty on salt remained unchanged.

II.—LOCAL PRODUCTION, IMPORTS AND ISSUES.

5. The outturn of salt at the Salt Works in Sind, during the year compares as follows with that of the previous three years:—

Salt Works.	1924-25.	1925-26.	1926-27.	1927-28.	Variations in 1927-28 as compared with 1926-27.
	Maunds	Maunds.	Maunds.	Maunds.	Maunds.
Government Salt Works	448,531	329,282	374,721	278,441	- 96,280
Sind Salt and Chemical Works	...	*6,218	...	...	...
Grax Salt Works ...	...	38,982	97,921	119,604	+ 21,682
Star Salt Works ...	...	...	...	141,344	+ 141,344
Laxmi Salt Works ...	...	...	...	6,967	+ 6,967
Darwari Salt Deposit	9,073	14,800	15,047*	15,091	— 556
Saran Salt Deposit ...	21,000	39,190	...	25,000	+ 25,000
Total ...	479,354	428,472	488,289	586,447	+ 98,158

* Estimated quantity.

The decrease in the production at the Government Salt Works, Maurypur, is due to the closure of salt pans in the extensions as well as a few in the old works, owing to a fall in the demand for Government salt caused by the opening of private salt works.

The increase in the output of salt at the Grax (Beacon Hill) Salt Works is due to an increase in the area under salt production. The Star Salt Works and the Laxmi Salt Works were opened in May 1927 and March 1928 respectively. The figures shown in the table for the Grax and Star Salt Works do not represent the actual manufacture but the issues, as the licensees maintain no separate accounts of manufacture.

The outturn at Darwari represents the quantity actually excavated during the year. The decrease in production is insignificant and calls for no remarks. 8,762 maunds of salt left over from last year were stored during the period under review. No salt was excavated at Saran in the preceding year as owing to the heavy rains the deposits were under water and unworkable.

6. Punjab salt is consumed chiefly in the Sukkur and the Upper Sind Frontier districts. According to the returns received from the Collectors of Sukkur and Larkana and the Deputy Commissioner, Upper Sind Frontier districts, 6,600 maunds of this salt were imported this year as against 3,000 maunds during the preceeding year. The increase is due to merchants replenishing their depleted stocks. The gross increase in output is discussed under issue para. (8).

The fall in the imports of Pach Bhadra salt into the Thar Parkar district is due to freshly excavated salt from Darwari being available in the market this year.

7. The quantity of salt imported by sea during the year amounted to 5,041 maunds. The decrease is due to the demand for salt from private salt works which compares very favourably with imported salt in price.

Imports of Punjab Salt;
Appendix I, column 11.

Imports by sea; Appen-
dix I column 12.

8. The issues of salt to the public during the year compare as follows with those of the previous three years:—

Salt Works or Depôt.	1924-25.	1925-26.	1926-27.	1927-28.	Variation in 1927-28 as compared with 1926-27.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Maurypur Salt—					
Government Salt Works ..	442,778	362,988	304,624	*178,200	- 126,424
Grax (Beacon Hill) Salt Works ..	...	38,980	97,921	119,604	+ 21,683
Star Salt Works ...	...	...	...	141,344	+ 141,344
Laxmi Salt Works ...	...	...	...	...	...
Saran Salt Deposit ...	21,859	25,068	27,078	23,704	-- 3,374
Darwari Salt—					
Darwari Salt Deposit ...	16,962	14,120	...	13,375	+ 13,375
Dilyar Salt Depot ...	..	2,895	12,640	4,498	-- 8,142
Total ...	483,599	443,991	442,263	480,725	+ 38,462

* Excludes issues to the Khairpur State (See para. 10).

The fall in issues from the Government Salt Works is due to the opening of private salt works at Maurypur and the issue of salt therefrom at lower rates. The net increase of 36,603 maunds in the issues from Maurypur is accounted for by its having displaced the inferior Khewra salt and its very favourable price as compared with that of imported salt.

The decline in issues from the Saran Salt Deposit is attributed to the want of facilities for transport, most of the transport animals having perished owing to the abnormal rainfall of the last two years, thus diverting the demand to Darwari and Maurypur. The increase in Darwari salt is also accounted for by the decrease in imports of Pach Padra salt, in the Thar Parkar district.

9. The consumption of salt in the Province, including imports by sea and land amounted to 493,717 maunds as against 463,253 maunds in the preceding year. The details are—

		Maunds.
Sind salt ...	...	480,725
Punjab salt ...	...	6,600
Pach Padra salt ...	...	1,351
Salt imported by sea ...	...	5,041
Total ...	...	<u>493,717</u>

This compares as follows with the consumption during the preceding four years:—

Year.	Total. Maunds.	Per capita. Maunds.
1923-24	410,459	10'30
1924-25	541,534	13'6
1925-26	470,833	11'78
1926-27	463,253	11'58
1927-28	493,717	12'39

Consumption in this case means issues from local salt sources and imports from outside the Province. There has probably been no increase in consumption, but the difference is due to the varying quantities held in stock by merchants at the end of the year.

10. Salt is issued to the Khairpur State from the Government Salt Works at Maurypur at cost price, free of duty. The following were the issues to Khairpur during the last five years:—

Year.	Maunds.
1923-24	19,840
1924-25	20,514
1925-26	20,032
1926-27	22,536
1927-28	22,536

11. The decrease in the closing balance of Maurypur salt is due to the building up of stocks to a six months average demand.

The decrease in stock of salt at Saran is due to the smaller quantity of salt excavated owing to the deposit having been under water for most of the period under review.

At Darwari the stock increased by 9,550 maunds owing to the excavation having been started earlier and all salt stored before the close of the year.

III.—FINANCIAL RESULTS.

12. The gross receipts during the year 1927-28 compare as follows with those of the previous four years:—

Year.	Rs.
1923-24	11,57,269
1924-25	7,14,290
1925-26	6,99,166
1926-27	5,35,159
1927-28	5,90,859

Revenue: Appendix II-A.

The increase of Rs. 55,700 comprises—

An increase under—

- (1) Duty and cost price.—There was an increase of Rs. 1,14,865 under duty alone, due to payments of sums due under the deferred payment system over the end of the year. On the other hand there was a decrease of Rs. 45,021 under cost price (*viz.*, manufacturing, storage and other charges) owing to the fall in the demand for Government salt.

	Rs.
The net increase amounted to ...	69,844
(2) Other items ...	115
	<hr style="width: 100%;"/>
	69,959
A decrease under :—	
(1) Duty on salt imported by sea owing to smaller imports ...	9,673
(2) Miscellaneous receipts (Mauryapur Local Fund) ...	2,143
(3) Refunds owing to the increased number of tanneries using duty free salt during the year.	2,443
	<hr style="width: 100%;"/>
	14,259
	<hr style="width: 100%;"/>
Net increase ...	55,700
	<hr style="width: 100%;"/>

13. Appendix II-B shows the expenditure in detail on the Expenditure; Appendix II-B. combined Salt and Excise Department and the abstract (Appendix II-C) shows how the share of this expenditure which is debitable to 'Salt' is calculated.

There was a net decrease of Rs 34,126 the following being the principal variations:—

A decrease under—

	Rs.
(1) Allowances ...	445
(2) Supplies and services due to no new works being executed during the year ...	29,410

(3) Other charges	Rs. 132
(4) Contingencies and special charges; due to a smaller output of salt during the year	20,208
	50,195

An increase under:—

(1) Salaries and establishment; owing to the expenditure on medical staff and temporary establish- ment of Private Salt Works being paid from 'III-Salt'	16,069
---	--------

Net decrease 34,126

14. The net revenue realized compares as follows with that of the previous year:—

Year.	Receipts.	Expenditure.	Net revenue	Percentage of charges to gross revenue.
	Rs.	Rs.	Rs.	
1926-27 ...	5,35,159	1,85,929	3,49,230	34.7
1927-28 ...	5,90,859	1,51,803	4,39,056	25.7

As pointed out in previous reports the percentage of charges on gross receipts is not to be taken as representing the true relation between the revenue derived from Sind salt and the cost of collecting and protecting it. In 'Receipts' are included recoveries on behalf of salt manufacturers and transporters. The disbursement of the amount so recovered appears under "Expenditure," but the inclusion of these items throws the ratio between revenue and expenditure out. The correct percentage of expenditure on revenue on the year's transactions is calculated as follows:—

Revenue 1927-28.

	Rs.	Rs.
Duty on 4,80,725 maunds of salt issued during the year (excluding salt imported by sea and land) ...	6,00,906	
Receipts from establishment charges recovered in the issue price of salt ...	24,645	
Miscellaneous receipts including other charges	8,691	
	6,34,242	
Deduct refunds	4,441	
Total	6,29,801	

Expenditure 1927-28.

	Rs	Rs.
Salaries and allowances	77,356	
Postage and telegrams	809	
Conservancy and pay to menials ...	749	
Works. (Interest on capital expenditure connected with the production of salt)	15,819	
Maintenance of works	3,506	
Contingencies	3,771	
Interest at 6 per cent. on the value of reserve stock	1,030	
Value of salt lost by wastage	1,546	
	<hr/>	1,04,586
Percentage of expenditure on revenue	16.6	
Percentage of expenditure in 1926-27.	15.8	

IV.—SALT MANUFACTURE.

15. Of 5,86,447 maunds of salt manufactured in Sind in 1927-28 (see para. 5 above) 2,78,441 maunds at Maurypur Salt Works. were produced at the Government Salt Works at Maurypur, situated on the coast, 7 miles west of Karachi. Maurypur salt is obtained from sub-soil brine collected in pits sunk on the foreshore between ordinary and high tide levels. The number of evaporating pans licensed during the year was 117 in the Old Works and 20 pans in 1st extension (1st April to 23rd May 1927) as compared with 139 in the Old Works, 20 in the 2nd extension (for 4 months from 1st April to 31st July 1926) and 20 in the 1st extension (for two months from 1st February to 31st March 1927) in the previous year. There was no restriction on the output of salt during the year.

The rainfall during the year was 6 inches and 38 cents as against 15 inches and 6 cents in the preceding year.

The loss by wastage amounted to 7,804 maunds as compared with 24,155 maunds in 1926-27. Calculated on the average monthly closing balance the wastage loss works out to 6.7 per cent.

which may be regarded as satisfactory. The loss in the previous three years was:—

1924-25	...	...	...	4'2 per cent.
1925-26	...	...	...	7'1 "
1926-27	...	...	...	21'7 "

The quality of salt produced during the year was on the whole satisfactory. Only 3 lunaris turned out bad salt which was refused and subsequently destroyed on the manufacturers' failure to secure purchasers for it.

Private Salt Works.

The Beacon Hill Salt Works opened by Mr. H. Greenfield was turned into a private Limited Liability Company and registered as the "Grax Salt Works."

Grax Salt Works. These works are about $1\frac{1}{2}$ miles south-east of the Government Salt Works at Maurypur and the manufacture of salt there is on the same principle as at the Government Works except that the sub-soil brine is collected in channels instead of pits. The salt produced by the company is of good quality, their crystallising pans being of cement or tiles instead of clay as in the Government Works. It is sold at about the same rate as that of Government salt in the market. The total sales of salt from those works during the year amounted to 119,604 maunds.

Sind Salt and Chemical Works. These Works (a portion of Government Salt Works 1st extension) were leased out in 1923 with the object of encouraging export of salt to Calcutta. The lessees commenced work in July 1925 and manufactured 6,218 maunds of salt during 1925-26. The company having failed to establish an export trade, their lease was terminated and the salt, being unfit for human consumption, destroyed.

Star Salt Works. These Salt Works are situated on the coast at a distance of about 4 miles west of Karachi. The salt there is manufactured in the same way as at Government Works, and is of the same quality. The company commenced issuing salt in June 1927 and its total sales during the year amounted to 141,344 maunds.

Laxmi Salt Works. The extensions (1st and 2nd) of the Government Salt Works were leased out to Messrs. Jaynarain Gourishanker of Calcutta during the year under report. They commenced work in February 1928 and manufactured a quantity estimated at 6,967 maunds in the month of March 1928. They, however, did not start issues during the year under report.

Manufacturing and Storage Charges: Government Salt Works, Mauryapur.—There was no change in the manufacturing charges which were—

			Rs.	a.	p.	
Old Works	...	...	0	1	9	per maund.
Extensions	...	...	0	1	6	do.

Storage is by contract, the rate being $4\frac{1}{2}$ pies per maund as in the previous year.

Earnings of lunaris.—The aggregate earnings of lunaris at the Government Works amounted to Rs. 29,123-11-8 as against Rs. 38,234-10-11 in the preceding year. The average remuneration per pan was Rs. 20-3-7 per mensem as against Rs. 20-0-10 in the year 1926-27.

Mauryapur Village.—The combined Hospital and Dispensary which was erected during the previous year, was opened in the month of November 1927 with an establishment of 1 Medical Officer, 1 Dresser, 1 cook and peon and a part-time sweeper as sanctioned in Government Resolution, Revenue Department, No 636-C., dated 5th November 1924. The number of patients treated at the dispensary averaged 145 per mensem.

The population of the village is about 1,000. There were 30 births and 13 deaths as against 34 births and 15 deaths in 1926-27. The sanitation of the village is controlled by the department, 3 sweepers being employed for the purpose. The village Municipal School which is worked by 1 Head Master and 3 Assistants, teaches upto the 5th standard vernacular during the day and English and Urdu at night. The average attendance at the day school was 42 and at the night school 27, as against 47 at the day school and 33 at the night school during the preceding year. At the final examination, out of 31 boys appearing from the day school 21 came out successful and of 20 boys from the night school all passed.

Local Fund.—The contribution towards the Mauryapur Local Fund instituted in January 1923 (Government Resolution, Revenue Department, No. 7791, dated 17th May 1923) amounted to Rs. 2,162 as against Rs. 4,305 in 1926-27. The expenditure on medical relief and the sanitation of the village is met from this grant.

16. This is a deposit of practically pure salt, situated in the Darwari Salt Deposit. Khipro taluka of the Thar Parkar district, about 20 miles north of Dhoro Naro Station on the Jodhpur Railway. About 15,100 maunds of salt were excavated here during the year, *vide* para. 5 above. The depot attached to this deposit is situated at Dilyar, 6 miles away. The salt excavated during the year and in 1926-27 was all stored at the deposit and after exhausting the stock at the depot, issues were commenced from the deposit.

The salt produced at this deposit is the best in Sind and probably not surpassed anywhere in India.

The loss by wastage during the year amounted to 1,200 maunds (933 maunds at the deposit and 267 maunds at the depot) only as against 6,345 maunds in 1926-27. Calculated on the average monthly closing balance the wastage loss works out to 7.7 per cent., which may be regarded as satisfactory.

The rainfall during the year was 11 inches and 13 cents as against 7 inches and 20 cents during 1926-27.

17. This deposit is in Diplo, one of the desert talukas of the Thar Parkar district close to the Runn of Cutch and 56 miles south of Jhudo Station on the Mirpurkhas-Jhudo branch of the Jodhpur Railway. It produces salt of a quality little inferior to the Darwari salt and like it is ready for sale on excavation. 25,000 maunds of salt were excavated here during the year *vide* para. 3 *supra*.

The loss by wastage during the year amounted to 9,007 maunds as compared with 1,622 maunds in the preceding year. The figures representing the loss during the period under review include the loss of 3,572 maunds noticed in the previous year but accounted for in this year on account of the sanction having been received late. The huge losses were chiefly due to the abnormal rainfall of 33 inches and 10 cents during the year under report and 30 inches and 34 cents in the previous year.

Owing to its remoteness, this deposit serves only the immediate vicinity within a radius of about 80 miles.

V.—SALT SUPPLY.

18. There was no change in the system of transport which is by contract. The cost of conveyance between the Government Salt Works at Maurypur and Karachi during the year under report and the

Transport of salt from factory to market.

previous three years was—

Year.			Cost of Conveyance.
1924-25	...	...	21 pies per maund
1925-26	...	...	20 " "
1926-27	...	...	18½ " "
1927-28...	{	1st April to 30th June 1927	18½ " "
		1st July to 31st March 1928	24 " "

19. Since the closure of the Karachi and Sukkur Salt Depots, the Salt Transport Contractor is, under the terms of the contract, responsible for the transit loss. Saran and Darwari salt was issued to traders direct from the deposits. There was therefore no transit loss to be accounted for.

VI—SALT PRICE.

20. Owing to the increase in the transport charges, the issue price of salt at the Government Salt Works at Mauyrypur was raised from Rs. 1-9-7 to Rs. 1-10-0 per maund with effect from 1st July 1927. The issue price of salt at Saran remained unchanged while that of Darwari salt was reduced by 2 annas per maund owing to the issues being made direct from the deposit after exhausting the stocks at the depot.

Appendix IV compares the realisations from the sale of salt at the various salt works with the expenditure calculated as laid down in the Government of India Resolution No. 326, dated the 17th January 1882 (Finance and Commerce Department).

VII.—USE OF SALT IN INDUSTRIES.

21. There was no demand for salt at the concession rate for fish curing operations. fish curing during the year. The quantity of duty paid salt issued to fish curing yards amounted to 2,700 maunds as against 3,200 maunds in 1926-27.

22. The number of tanneries using duty free salt was 6 as compared with 3 during the preceding year. The quantity of salt issued and the refunds of duty paid were—

Year.	Quantity.	Duty refunded.
1926-27	1,900 + 76* maunds	Rs. 1,523
1927-28	3,500 + 206* " "	" 3,817

* Represents refuse salt issued at 1 anna per maund.

23. **Detection of salt cases.** Ninety two cases under the Salt Act were detected during the year as against eighty in 1926-27. The cases were of possession of illicit salt and the total amount of salt seized was 62 maunds, 36 seers and 58 tolas as against 15 maunds, 2 seers and 54½ tolas in the preceding year.

Work of Establishment. 24. The work of the officers in charge of the Salt Works and Depots was on the whole satisfactory.

Appendices. 25. The following statements are attached :—

- I.—Manufacture, issues, &c.
- II.—Recéipts and Expenditure.
- III.—Issue price of salt.
- IV.—Comparison of the realisations from issue prices of salt with the expenditure on its production and supply
- V.—Market prices of salt.
- VI.—Offences.

I have the honour to be,

Sir,

Your most obedient servant,

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing local operations and details of salt imported into the Province during the years 1926-27 and 1927-28.

Place of supply or importation.	Year.	RECEIPTS.			ISSUES.					IMPORTATION.		Remarks.
		Opening balance.	Salt manu- factured or excavated.	Other receipts	Salt sold.	To H. H. the Mir of Khairpur State.	Other issues.	Loss by wastage.	Closing balance.	By land.	By sea.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
Maurypur Salt Works ...	1927-28 ...	93,896	2,78,441	25	1,78,800	22,536	...	7,804	1,63,732	...	...
	1926-27 ...	70,400	3,74,721	...	3,04,524	22,536	...	24,155	93,896	...	...
Beacon Hill Salt Works ...	1927-28 ...	...	1,19,604	...	1,19,604	...	...	...	...	...	...
	1926-27 ...	...	97,921	...	97,921	...	...	...	...	...	...
Sind Salt and Chemical Works ...	1927-28 ...	6,218	...	...	...	...	...	6.2 8*	...	...	...	* Destroyed on account of being unfit for human consumption
	1926-27 ...	6,218	...	...	...	...	...	...	8,218	...	...
Star Salt Works ...	1927-28 ...	...	1,41,344	...	1,41,344	...	...	...	...	...	...
	1926-27 ...	...	...	...	...	...	...	...	...	...	...
Lazmi Salt Works ...	1927-28 ...	...	6,967†	...	...	...	...	...	6,967	...	...	† Estimated quantity.
	1926-27 ...	...	...	...	...	...	...	...	...	...	...
Saran Salt Depot ...	1927-28 ...	17,530	25,000	...	23,704	...	...	9,007	9,819	...	...
	1926-27 ...	46,230	...	...	27,078	...	...	1,622	17,530	...	...
Darwari Salt Deposit ...	1927-28 ...	10,698	23,533†	...	13,375	...	...	933	16,243	...	...	† Of this quantity 8,763 maunds were excavated during the preceding year but stored during the year under report.
	1926-27 ...	2,469	8,229	...	4,498	...	...	267	10,698	...	...
Dilwari Salt Depot ...	1927-28 ...	10,772	12,978	...	12,640	...	...	6,345	4,765	...	...
	1926-27 ...	...	...	...	...	...	...	...	...	...	5,041	
Karachi District ...	1927-28 ...	...	...	...	...	...	...	...	...	590	12,357	
	1926-27 ...	...	...	...	...	...	...	...	...	6,600	...	
Subkar District ...	1927-28 ...	...	...	...	...	...	...	...	...	2,200	...	
	1926-27 ...	...	...	...	...	...	...	...	...	870	...	
Larkana District ...	1927-28 ...	...	...	...	...	...	...	...	...	1,531	...	
	1926-27 ...	...	...	...	...	...	...	...	...	5,083	...	
Thar Parkar District ...	1927-28 ...	...	...	...	...	...	...	...	...	...	...
	1926-27 ...	...	...	...	...	...	...	...	...	...	...
Total ...	1927-28 ...	1,38,017	5,95,209	25	4,60,725	22,536	...	24,229	2,00,761	7,951	8,041	
	1926-27 ...	1,16,089	4,93,849	...	4,42,263	22,536	...	32,122	1,33,117	8,633	12,367	

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

Statement showing receipts and expenditure of the Salt Department in Sind for the year 1927-28, compared with those of the year 1926-27.

No.	Items.	1926-27.	1927-28.
		Rs.	Rs.
	A--RECEIPTS.		
1	Proceeds of sale of salt to the public from Salt Works in Sind—		
	(i) Duty	3,91,601	5,06,466
	(ii) Manufacturing charges (proceeds of sale of Government salt).	37,337	22,045
	(iii) Storage charges	8,441	5,203
	(iv) Establishment charges	39,691	24,645
	(v) Conveyance charges	33,460	22,015
		5,10,530	5,80,374
2	(i) Duty on salt imported by land—		
	(ii) Do. do. sea	15,908	6,235
3	Miscellaneous receipts (Maurypur Local Fund).	4,305	2,162
4	Other items	6,414	6,529
		5,37,157	5,95,300
	Deduct Refunds—		
		1926-27.	1927-28.
		Rs.	Rs.
	To Tanneries	1,523	3,817
	To Salt merchants	475	624
		1,998	4,441
	Net Receipts ...	5,35,159	5,90,859
	B--EXPENDITURE.		
	Salaries and Establishment—		
1	Pay to Gazetted Officers	27,121	24,810
	Special pay to Gazetted Officers ... ..	...	2,010
	Duty allowance to the Superintendent of Salt and Excise in Sind.	1,800	...
	Oversea pay to the Superintendent of Salt and Excise.	...	2,997
	Tentage allowance to Gazetted Officers.	558	567

No.	Items.	1926-27.	1927-28.
	B—EXPENDITURE—contd.	Rs.	Rs.
1	Salaries and Establishment—concl.		
	Pay to Establishment	1,55,229	1,57,711
	Compensatory allowance to Gazetted Officers.	549	300
	Local Allowance	5,195	5,481
	Pay and allowances to temporary establishment for Private Salt Works).	3,749	..
	House Rent Allowance	4,203	4,700
		1,98,414	1,98,579
2	Allowances—		
	Travelling Allowance to Gazetted Officers.	3,825	2,436
	Travelling Allowance to establishment including fixed conveyance allowance.	40,346	37,677
	Fixed conveyance allowance to Gazetted Officers.	2,215	1,380
	Permanent T. A. to the Superintendent of Salt and Excise in Sind.	2,129	2,100
	Cost of passage to the Superintendent of Salt and Excise in Sind.	...	3,144
		48,515	46,737
3	Supplies and Services—		
	Rewards	6,535	7,466
	Petty construction and repairs	1,976	2,578
	Major and Minor Works	34,773	11,628
	Other charges—		
	Postage telegrams and bearing charges.	3,508	3,236
	Conservancy charges	2,265	2,047
	Pay to menials	987	949
		50,044	27,904
4	Contingencies and Special charges—		
	Purchase price of salt	38,615	30,114
	Storage of salt	9,573	7,082
	Conveyance of salt	33,177	24,064
	Thatching of salt heaps and coir ropes.	...	15
	Destruction of salt ... ..	...	125
	Cleaning of trenches ... ..	...	500

No.	Items.	1926-27.	1927-28.
	B—EXPENDITURE—concl'd.	Rs.	Rs.
4	Contingencies and Special charges— <i>concl'd.</i>		
	Repairs to salt platforms, Government wells and scales.	662	27
	Purchase of baskets	109	194
	Construction of huts at private salt works.	...	482
	Advances to Lunaris	2,000	1,160
	Reward to Lunaris ... ..	...	328
	Petty supplies and stationery	3,100	2,536
	Repairs and purchase of dead stock ..	1,140	1,135
	Water-supply	2,743	2,668
	Clothing of petty officers and men ...	4,037	3,172
	Carriage of tents and records	1,036	967
	Hot weather establishment	657	776
	Rent, rates and taxes	2,571	2,379
	Purchase of locks ... ..	...	262
	Telephone charges	675	675
	Conveyance of Excise opium	3,439	3,063
	Lighting charges	209	329
	Office expenses	509	124
	Cost of opium supplied to the Excise Department.	1,47,899	1,37,414
		2,52,151	2,20,591
5	Dispensary and Private Salt Works Establishment paid from III—Salt—		
	Pay and allowances to temporary establishment of private salt works.	.	7,570
	Pay to Bhisti and sweeper at private salt works.	...	451
	Pay and allowances to Medical establishment.	...	1,106
	Purchase of furniture ... ..	...	1,743
	Purchase of medicines and instruments.	...	4,560
	Dispensary contingent expenditure ...	...	597
		...	16,027
	GRAND TOTAL RS. ...	5,49,124	5,09,838

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX II.

C.—Expenditure. (Distribution over Salt and Excise.)

Year.	Salaries and Establishment.	Allowances.	Supplies and services.			Other charges combined Salt and Excise.	Contingencies and special charges.			Cost of opium supplied to Excise Department.	Total expenditure of the combined Salt and Excise Department.	Total charge debitable to "III-Salt".
			Rewards.	Construction and repairs.			Salt (i.e. purchase, storage, conveyance and freight charges, &c.)	Combined Salt and Excise.	Conveyance of Excise opium.			
				Salt	Excise.							
1926-27	Rs. 1,98,414	Rs. 48,515	Rs. 6,535	Rs. 32,568	Rs. 4,181	Rs. 6,760	Rs. 84,136	Rs. 16,677	Rs. 3,139	Rs. 1,47,899	Rs. 5,49,124	...
Portion chargeable to "III-Salt" ...	49,603	12,129	1,634	32,568	...	1,690	84,136	4,169	..	..	..	1,85,929
1927-28 [†]	Rs. 2,14,606*	Rs. 46,737	Rs. 7,166	Rs. 2,926	Rs. 11,280	Rs. 6,232	Rs. 64,091	Rs. 16,023	Rs. 3,063	Rs. 1,37,414	Rs. 5,09,838	...
Portion chargeable to "III-Salt" ...	65,672†	11,684‡	1,866†	2,926	...	1,558‡	64,091	4,066†	...	..	..	1,51,803

100

* Includes expenditure on salaries and establishment of the combined Salt and Excise Department and on the Dispensary and the temporary establishment of private salt works paid from 'III-Salt.'

† One-fourth of the expenditure on the combined Salt and Excise staff plus the cost of medical relief and temporary establishment of private salt works paid from 'III-Salt.'

‡ One-fourth of the total expenditure under these heads on the combined Salt and Excise Department (vide G. R., R. D., No. 1609-C, dated the 8th March 1924).

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX III.

Statement of the issue price of Salt at Salt Works and Depots in Sind during the year 1927-28.

Head.	Maurypur Salt ex Maurypur Works.			Treaty price of Maurypur Salt supplied to Khairpur State.			Darwari Salt ex Dilyar Salt Depot.		Darwari Salt direct issue ex deposit.		Saran Salt ex Saran Depot.		Remarks.	
	On 31-3-27.	1-4-27 to 30-6-27.	1-7-27 to 31-3-28.	On 31-3-27.	1-4-27 to 30-6-27.	1-7-27 to 31-3-28.	On 31-3-27.	1-4-27 to 31-3-27.	On 31-3-27.	1-6-27 to 31-3-28.	On 31-3-27.	1-4-27 to 31-3-28.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.		
Excise duty ...	1 4 0	1 4 0	1 4 0	...	...	...	1 4 0	1 4 0	No issues direct from deposits in March 1928.	1 4 0	1 4 0	1 4 0		
Manufacturing charges.	0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	0 1 9	...	...		...	...	...	...
Excavation charges.	...	...	..	...	...	...	0 0 5	0 0 5		0 0 5	0 0 6	0 0 6	0 0 6	
Carriage ..	0 1 6½	0 1 6½	0 2 0	0 1 6½	0 1 6½	0 2 0	0 2 0	0 2 0		...	...	...	...
Storage ..	0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4½	0 0 4	0 0 4		0 0 4	0 0 3	0 0 3	0 0 3	
Establishment ..	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 1 8½	0 2 2	0 2 2		0 2 2	0 1 7	0 1 7	0 1 7	
Other items (Maurypur Local Fund).	0 0 2½	0 0 2½	0 0 2	0 0 2½	0 0 2½	0 0 2	...	...		..	...	...	...
Total ...	1 9 7	1 9 7	1 10 0	0 5 7	0 5 7	0 6 0	1 8 11	1 8 11	..	1 6 11	1 6 4	1 6 4	..	

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX IV.

Statement contrasting realisations from issue price (*ex-duty*), with the cost of production during 1927-28.

RECEIPTS.		ISSUES.	
Items.	Amount.	Items.	Amount.
	Rs.		Rs.
(1) MAURYPUR SALT WORKS.		MAURYPUR SALT WORKS.	
Issue price (<i>ex-duty</i>) of—		Purchase and storage of salt issued to the public during the year —	
87,006 maunds of ordinary salt issued from Government Salt Works, Maurypur, direct at Re. 0-5-7 per maund.	30,351	Purchase of 174,464 maunds of salt at Re. 0-1-9 per maund.	19,062
91,194 maunds of ordinary salt issued from Government Salt Works, Maurypur, direct at 0-6-0 per maund.	34,198	Purchase of 26,478 maunds of salt at Re. 0-11-6 per maund.	2,487
5,008 maunds of ordinary salt issued to Khairpur State direct at Re. 0-5-7 per maund.	1,748	Storage of 200,942 maunds of salt at Re. 0-0-4½ per maund.	4,710
17,528 maunds of ordinary salt issued to Khairpur State direct at 0-6-0 per maund.	6,573	Conveyance of 92,014 maunds of salt at Re. 0-1-6½ per maund and 108,722 maunds at Re. 0-2-0 per maund.	24,436
206 maunds of refuse salt issued to tanneries at Re. 0-1-0 per maund.	13	Thatching, tools, ropes, &c. Nil	
Loss ...	298	Establishment charge (<i>i.e.</i> , one-third of the expenditure) on Maurypur establishment —	
		Salaries and Allowances ... Rs. 5,802	
		Supplies and Contingencies ... " 1,185	6,987
		Value of 7,804 maunds of salt lost by wastage during the year as under—	
		7,616 maunds at Re. 0-2-1½ per maund ... Rs. 1,012	
		188 maunds at Re. 0-1-10½ per maund ... " 22	1,034
		Interest at 3½ per cent. per annum on capital outlay (Rs. 24,447) on the Old Works and at 6 per cent. on (Rs. 244,213) New Works.	15,509
		Interest at 6 per cent. per annum on the value of 116,845 maunds of salt at Re. 0-2-1½ per maund this being the average monthly balance during the year.	931
Total ...	73,191	Total ...	73,191
(2) SARAN SALT DEPOT.		SARAN SALT DEPOT.	
Issue price (<i>ex-duty</i>) of—		Purchase and storage of salt	1,111
23,704 maunds of salt issued at Re. 0-2-4 per maund.	3,457	maunds at Re. 0-0-9 per maund.	
		Thatching, tools, ropes &c.	143

APPENDIX IV—concl'd.

RECEIPTS.		ISSUES.	
Items.	Amount.	Items.	Amounts.
	Rs.		Rs.
		Establishment (<i>i.e.</i> , one-third of the expenditure) on establishment at Saran:— Salaries and Allowances... Rs. 2,032 Supplies and Contingencies " 168	2,200
		Value of 9,007 maunds of salt lost by wastage at Re. 0-0-9 per maund.	422
		Interest at 3½ per cent. per annum on capital outlay on Works.	5
		Interest at 6 per cent. per annum on the value of salt in stock 18,880 maunds average monthly balance during the year.	53
Loss ...	477		
Total ...	3,934	Total ...	3,934
(3) DILYAR AND DARWARI SALT DEPOSITS.		(3) DILYAR AND DARWARI SALT DEPOSITS.	
Issue price (<i>ex-duty</i>) of—		Purchase, conveyance and storage of 4,498 maunds of salt at Re. 0-2-9 per maund.	773
4,498 maunds of salt issued from Dilyar Salt Depot at Re. 0-4-11 per maund.	1,382	Purchase and storage of 13,375 maunds of salt at Re. 0-0-9 per maund.	627
		Repairs to storage platforms, &c.	48
13,375 maunds of salt issued direct from Darwari Salt Deposit at Re. 0-2-11 per maund.	2,438	Thatching ropes, &c.	35
		Establishment (<i>i.e.</i> , one-third of the expenditure on establishment at Dilyar and Darwari)— Salaries and Allowances ... Rs. 2,053 Supplies and Contingencies " 145	2,198
		Value of 1,200 maunds of salt lost by wastage as under— 267 maunds at Re. 0-2-9 per maund Rs. 46 933 maunds at Re. 0-0-9 per maund " 44	90
		Interest at 6 per cent. per annum on capital outlay on works at Dilyar and Darwari on Rs. 4,807 and at 3½ per cent. on Rs. 470 at Dilyar.	305
		Interest at 6 per cent. per annum on the value of salt in stock, <i>i.e.</i> , average monthly balance during the year— Darwari (15,135 maunds) .. Rs. 43 Dilyar (271 " ") .. " 3	46
Loss ...	302		
Total ...	4,122	Total ...	4,122

N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

APPENDIX V.

Talukawar statement showing the average selling prices of salt in the Province of Sind during the year 1927-28.

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
	Karachi district.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karachi	2 4 0	...	...	2 8 0	...	...
2	Ghorabari	2 8 0	...	...	3 2 0	...	...
3	Mirpur Sakro	2 8 0	...	...	3 2 0	...	...
4	Tatta	2 8 0	...	...	3 2 0	...	...
5	Ketibandar	2 8 0	...	...	3 12 0	...	...
6	Sujawal	3 0 0	...	...	3 8 0	...	...
7	Mirpur Bathoro	3 0 0	...	...	3 8 0	...	...
8	Jati	3 0 0	...	...	3 8 0	...	...
9	Shahbandar	2 8 0	...	...	3 12 0	...	...
10	Kotri	2 4 0	...	...	2 8 0	...	...
11	Manjhani	2 4 0	...	...	2 8 0	...	...
12	Kohistan	3 0 0	...	...	3 8 0	...	...
	AVERAGE	2 9 8	...	...	3 3 2	...	...
	Hyderabad district						
13	Hyderabad	2 8 0	...	...	3 0 0	...	...
14	Guni	2 0 0	...	...	2 8 0	...	...
15	Tando Bago	2 12 0	...	2 4 0	3 2 0	...	2 8 0
16	Bndin	2 8 0	...	2 4 0	2 14 0	...	2 8 0
17	Dero Mohbat	2 0 0	...	...	2 8 0	...	...
18	Tando Allahyar	2 12 0	...	...	3 8 0	...	...
19	Hala	2 12 0	...	...	3 8 0	...	...
	AVERAGE	2 7 5	...	2 4 0	3 0 0	...	2 8 0
	Nawabshah district.						
20	Nawabshah	2 8 0	...	...	3 0 0	...	...
21	Shahdadpur	2 8 0	...	...	3 0 0	...	...
22	Sindhoro	2 8 0	...	...	3 0 0	...	...
23	Naushahro	2 8 0	...	...	3 0 0	...	...
24	Moro	2 8 0	...	...	3 0 0	...	...
25	Sakrand	2 8 0	...	...	3 0 0	...	...
26	Kandiari	2 8 0	...	...	3 0 0	...	...
	AVERAGE	2 8 0	...	...	3 0 0	...	...
	Thar Parkar district.						
27	Mirpurkhas	2 8 0	...	2 8 0	2 12 0	...	2 12 0
28	Jamesabad	2 8 0	...	2 8 0	2 12 0	...	2 12 0
29	Digri	2 12 0	...	2 8 0	3 2 0	...	3 2 0
30	Umarkot	...	...	2 4 0	...	...	2 8 0
31	Khipro	...	...	2 8 0	...	...	3 0 0
32	Samaro	...	...	2 8 0	...	...	3 2 0
33	Sanghar	2 12 0	...	2 12 0	3 2 0	...	3 0 0
34	Mithi	...	...	2 8 0	...	...	3 0 0
35	Chachro	...	...	2 8 0	...	...	3 0 0
36	Diplo	...	...	2 8 0	...	...	3 0 0
37	Nagar Parkar	...	...	3 0 0	...	...	4 0 0
	AVERAGE	2 10 0	...	2 8 9	2 15 0	...	3 0 4

No.	Name of taluka.	Wholesale price per maund.			Retail price per maund.		
		Maurypur salt.	Punjab salt.	Deposit salt.	Maurypur salt.	Punjab salt.	Deposit salt.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Sukkur district.						
38	Mirpur Mathelo ...	2 8 0	4 0 0	...	2 12 0	4 8 0	...
39	Ubauro ...	2 8 0	3 0 0	...	2 12 0	3 2 0	...
40	Ghotki ...	3 8 0	2 6 0	...	4 0 0	2 8 0	...
41	Pano Akil ...	3 8 0	...	...	4 0 0	...	...
42	Gabri Yasin ...	2 8 0	...	...	2 8 0	...	...
43	Rohri ...	2 4 0	3 6 0	...	2 8 0	3 4 0	...
44	Shikarpur ...	2 8 0	...	...	2 8 0	...	...
45	Sukkur ...	2 6 0	2 12 0	...	2 9 0	2 14 0	...
	AVERAGE ...	2 11 3	3 0 5	...	2 15 2	3 4 0	...
	Larkana district.						
46	Larkana ...	2 8 0	4 8 0	...	2 8 0	4 8 0	...
47	Labdaraya ...	2 7 0	3 8 0	...	2 8 0	4 0 0	...
48	Kambar ...	2 12 0	...	...	2 14 0	...	...
49	Mehar ...	2 8 0	...	...	2 8 0	...	...
50	Kakar ...	2 8 0	...	...	2 13 8	...	...
51	Warah ...	2 8 0	...	...	2 8 0	...	...
52	Ratodero ...	2 6 0	3 6 0	...	2 8 0	3 10 0	...
53	Mirokhan ...	2 12 0	...	...	2 13 0	...	...
54	Sehwan ...	2 8 0	...	...	2 10 8	...	...
55	Dadu ...	...	4 0 0	...	...	5 0 0	...
56	Johi ...	2 8 0	...	...	2 12 0	...	...
	AVERAGE ...	2 8 6	3 13 6	...	2 10 4	4 4 6	...
	Upper Sind Frontier district.						
57	Jacobabad ...	2 0 0	3 12 0	...	2 8 0	4 0 0	...
58	Shahdaskot ...	2 10 0	3 8 0	...	2 13 0	4 0 0	...
59	Thul ...	2 8 0	3 8 0	...	2 12 0	3 12 0	...
60	Kandhkot ...	3 0 0	4 8 0	...	3 5 0	5 0 0	...
61	Kashmor ...	3 0 0	...	...	3 8 0	...	...
	AVERAGE ...	2 10 0	3 13 0	...	2 15 7	4 3 0	...
	AVERAGE OF THE PROVINCE ...	2 9 3	3 9 0	2 6 5	2 15 4	3 14 6	2 12 2

N. R. WILLMOTT,
Superintendent Salt and Excise in Sind.

APPENDIX VI.

Statement showing details of cases of salt smuggling dealt with by the Salt Department in Sind during the year 1927-28 contrasted with the year 1926-27.

District.	Nature of offence.														Total.					
	Illicit manufacture.				Smuggling from foreign territory.				Illicit removal from deposits and works.				Miscellaneous.				1926-27.		1927-28.	
	1926-27.		1927-28.		1926-27.		1927-28.		1926-27.		1927-28.		1926-27.		1927-28.		1926-27.		1927-28.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.		M. s. t.
Karachi	42	6 13 2½	...	...	...	...	...	...	21	5 34 60	42	6 13 2½
Hyderabad (Sind)	34	3 7 58	19	28 37 4	...	...	...	...	...	34	3 7 58	19	28 37 4
Nawabshah
Thar Parkar	5	21 6 1	17	1 7 36½	...	...	...	...	17	1 7 36½	5	21 6 1
Sukkur	8	0 28 30	...	...	...	...	6	1 33 53	...	...	14	2 26 3
Larkana	9	3 17 47½	...	...	9	3 17 47½
Upper Sind Frontier	3	4 32 60	...	...	...	...	...	...	...	...	3	0 17 0	8	4 32 60	3	0 17 0
Total	8	4 32 60	34	3 7 58	74	57 4 37½	38	7 2 10½	18	5 28 20½	80	15 2 54½	92	62 36 58

APPENDIX VI—contd.

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District.	Result of Prosecutions.										Total estimated value of confiscations.		Fines realized.	
	No. of persons arrested.		No. of persons convicted.		No. of persons acquitted.		Percentage of convictions on No. prosecuted.		No. of cases reversed on appeal.					
	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.	1926-27.	1927-28.
Karachi ...	20	34	20	34	..	...	100'0	100'0	...	...	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind) ...	4	7	2	5	2 acquitted	2 acquitted...	50'0	71'4	...	...	6 5 9	60 13 0	5 0 0	48 10 0
Nawabshah ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Thar Parkar ...	7	2	6	1	1 pending ...	1 acquitted	85'7	50'0	...	...	3 0 6	27 1 9	20 8 0	10 0 0
Sukkur ...	...	12	...	12	...	...	...	100.0	...	...	...	7 6 6	...	240 0 0
Larkana ...	...	11	...	9	...	1 acquitted	...	81.8	...	...	...	8 15 9	...	77 0 0
Upper Sind Frontier ...	8	3	8	3	...	1 pending ...	100'0	100'0	...	...	19 9 8	1 2 0	118 0 0	22 0 0
Total ...	39	69	36	64	2 acquitted 1 pending ...	4 acquitted 1 pending ...	92'3	92'8	41 10 5	138 1 9	287 0 0	679 10 0

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N. R. WILLMOTT,
Superintendent of Salt and Excise in Sind.

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