74481

Excise Administration Report

For Fasli –

1876

C

R
X, 729.211 (1876
1876
74481

1875-76

EXCISE ADMINISTRATION REPORT

FOR FASLI 1285.

R
X, 7291.2.11 M76
M76
74481

செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட
மார்ச்மாதம் 1988 வருடம்
செப்பனிட்டு முடித்த
மார்ச்மாதம் 1988 வருடம்
ஆராய்ச்சி உதவியாளர்
கையொப்பம்
25/3/88

74481

EXCISE ADMINISTRATION REPORT FOR FASLI 1285.

In the report for Fasli 1284 the Board described the systems of excise management which are in force in the Madras Presidency, and it is unnecessary to go over the same ground again. The changes introduced during the year under review will be noticed and the report divided as follows :—

1. Excise District (Arrack).
2. Rented District do.
3. Amani Management, Town of Madras.
4. Toddy Revenue.
5. Miscellaneous, European liquors, country beer, &c.
6. Financial results.

The forms prescribed by the Government of India, filled in with reference to the demand of the year, are given in the Appendix.

2. The principal change of system introduced with the beginning of the new leases in the fasli under report was the separation of the arrack and toddy revenue, which had previously been farmed together. The change has been successful from all points of view. Fiscally, it was impossible, so long as the farms were conjoint, to do anything in the way of regulating the taxation on either liquor; there was no possibility of obtaining any information as to real consumption or profits of the renters; nor consequently whether the full revenue which might be realized was obtained or not. The excise system when introduced has supplied a remedy so far as licit consumption of arrack is concerned, and even as regards rented districts a considerable amount of information which has proved of value has been obtained. Administratively, the change though accompanied with friction in some districts, chiefly those where arrack has hitherto been distilled from toddy, has on the whole worked much better than was anticipated. The Collector of Malabar strongly advocates a return to the old system of a single rent, but most of the evils noticed by him are not strictly due to the separation of the rents and might exist under any system though it is possible that the change may have brought them to light. In other cases there have been indications of collusion between the arrack and toddy renters, which entirely defeats the object of the change which was to prevent the artificial stimulation of the sale of the liquor which was most profitable to the renter and not that which was most in demand by the people, or which might be made most productive of revenue to the State. Financially the change has led to increased revenue, the sums obtained under the separate rents having exceeded the previous revenue, a point which will be more fully noticed below ; and has also shown the great importance of the toddy revenue which was estimated at one-sixth only of the whole revenue, but which would appear from the bids to be really more than half.

EXCISE DISTRICTS—ARRACK.

3. Under the excise system the monopoly of the manufacture and sale in particular tracts, generally whole districts, is assigned to contractors on condition of their paying duty at fixed rates per gallon issued for consumption; 5 per cent. being allowed free to cover wastage in distri-

bution and sale; of their selling to the public at regulated strengths and at prices within certain maximum and minimum limits, and of their guaranteeing that the revenue to be received by Government during each year shall not be less than a certain amount, of which one-fourth is deposited. The duties and limits of price are fixed by Government, and tenders are called for, which specify the amounts of revenue which the tenderers are prepared to guarantee. Preference has been given to the highest tender if it is otherwise eligible. The renters pay for guarding and gauging establishments.

4. The system has some great advantages and is certainly an improvement on the farming system which preceded it, in that it secures to Government full knowledge of at least licit consumption, and power of regulating taxation in view to securing the full revenue from the consumption of spirit. This revenue may be defined to be the difference between what the spirits cost and what people are prepared to pay rather than go without it or smuggle it. This difference is, and doubtless will long be, considerably less than the rate levied on imported spirits, though under some of the excise rents, *e.g.* the Nilgiris and Bellary cantonment the duty is in proportion to strength very nearly equivalent to the import rate. In the Madras Town the import rate is positively surpassed. In the re-adjustment of the terms of the contracts which came into force in the year under review, endeavors were made to raise the rates of duty when possible in view partly to the gradual equalization of the excise and import duties and partly to obtain for the revenue a portion of the excessive profits which it was known had been realized by contractors under the previous leases, and a larger share of the payments made by the people for their liquor. Further advantages claimed for the system are that the revenue is realized with great regularity and that the Government is exempt from the uncertainty and risk attending the farming system, as a settled revenue is guaranteed. As regards punctuality in the realization of the revenue the system has fully answered expectations, but the experience of the year has shown that at least under competition guarantees a certain revenue cannot be counted on. The guarantee obtained on tenders for Salem, Coimbatore, and Tanjore Districts, which were among those to which the system was newly extended proved to be so much in excess of the duty on the quantities which the renters were able to issue and sell, that the guarantees were remitted at first for the first year and a half of the rent, and afterwards when the famine had declared itself for the whole of it. The latter concession will fall to be noticed in the report for Fasli 1286; it was accompanied by substantial changes of prices calculated to improve licit sales. The guarantee is in fact a dowle,* and its efficacy in securing a certain revenue and at the same time making it the interest of the renters to foster licit and repress illicit consumption depends to a great extent on the nicety with which it is adjusted. The ideal state of things would be that the guarantees should be fixed by Government on the basis of ascertained consumption, and just in excess of it, so as to preserve on the one hand the guarantee of a possible revenue and on the other to provide the necessary stimulus to the renters to prevent decline of, and to develop, the licit and tax-paying consumption; but of course the knowledge requisite for this is still wanting and competition, qualified by selection, is the resource.

* *Vide* Board's report for Fasli 1284, paragraph 61.

5. A justly settled guaranteed revenue will not alone secure the objects in view, unless prices are properly regulated. This regulation is a matter of very great difficulty. The duties received are in fact net revenue, that is to say, no preventive establishment or organization is maintained by the State for the protection of its revenue; but the duty is thrown upon the renters whose interest will, it is supposed, induce them to do all that is needed. In settling the prices therefore allowance has to be made for the cost of protection thus thrown on the renters, and a sufficient margin between duty and price left to enable them to meet it. The prices which can be got and consequently the duties which can be levied in the rural tracts and in the towns are very different, and consequently rates which are high enough for the one may be far too high for the other; and to allow for this there must be an interval between maximum and minimum prices. The guarantee therefore must be such that, to pass into consumption gallons sufficient to make it good, the renter shall be forced to spend a proper amount upon protection; and the prices must at the same time be so fixed that he shall not be tempted to content himself with the higher proportion of profit obtainable on the town consumption, and, abandoning the smaller profit obtainable in the rural tracts, to add to his profits the sum which it was intended he should spend upon protection. Unless the guaranteed revenue is sufficiently high it may pay him to adopt this course and to make good out of the profits thus realized any deficiency which may accrue. The introduction of a maximum price was intended to limit the renter's profits on the urban and more lucrative consumption and in conjunction with the guarantee to compel them to extend consumption in outlying and less profitable tracts. It will be evident from what has been said that the guaranteed revenue can hardly be correctly fixed by competition, and that the adjustment of prices is a delicate operation. The difficulty is as to the maximum prices; the minimum rates are practically settled by the excise duty.

6. The guarantees were however in the present leases settled chiefly by competition, and the adjustment of prices was to a great extent tentative. The plan adopted was to allow one rupee between duty and minimum price (at 30° under proof the standard strength) and one rupee between minimum and maximum. It was feared that the latter margin was too small, but experience has certainly shown that it is too great. It was expected that the renters would sell as cheap as they could, and would strenuously exert themselves to develop consumption in neglected tracts, being forced by their guarantees to sell as many gallons as possible. These anticipations however have been far from realized. The guarantees, in all cases except the three districts above referred to, were made good without difficulty and in most cases were so far exceeded as to be practically inoperative. The scope allowed to renters in respect of prices was too great. The consequence is that in almost all the districts the renters have gone as near the maximum prices as possible; they have reduced the number of places of sale; they have not been liberal in expenditure on protection and prevention; and by reducing, in some cases completely annexing the retail vendor's share of the selling price, they have sought to make the largest possible profit on the smallest number of gallons, rather than a less certain and smaller profit on a larger consumption. It is their interest to do so, as the amount of capital they have to embark is thus less and the return greater in proportion.

7. The following statement shows the distribution of the average retail selling price per average gallon of all strengths sold in excise districts in Fasli 1285. In considering it, it must be borne in mind that the averages given are struck upon the total numbers of gallons of all strengths in each district, and the differences in the several items are mainly determined by a greater or less proportion of lower or higher strengths:—

Districts, &c.	Average Duty Net, *i.e.*, after allowing for the Wastage.	Cost of Materials and Distillation of Liquor.	Cost of Distribution.	Cost of Management, Preventive Establishment and Sundries.	Depreciation of fixed Capital.	Retail Vendor's Remuneration.	Renter's Profit.	Total Average Retail Price.	Total Charges other than Duty and Retail Dealer's and Renter's Profits.
	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.
Ganjam	0 13 6	0 7 3	0 1 5	0 2 9	*	0 0 9	0 1 11	1 11 7	0 11 5
Vizagapatam ..	1 4 6	0 10 0	0 4 0	0 9 3	*	..	0 0 7	2 12 4	1 7 3
Chingleput ..	2 3 9	0 13 6	0 0 8	0 2 8	0 0 2	0 3 11	0 9 3	4 1 11	1 1 0
North Arcot ..	2 8 8	0 11 9	0 2 1	0 5 7	0 0 7	0 3 0	0 7 2	4 6 10	1 4 0
South Arcot ..	1 15 0	0 14 4	0 2 9	0 6 0	0 0 5	0 3 0	0 5 5	3 14 11	1 7 6
Nellore	1 7 11	0 11 7	0 0 3	0 4 0	0 0 8	0 5 6	0 10 1	3 8 0	1 0 6
Salem	2 6 9	0 11 1	0 2 9	0 4 3	0 0 5	0 2 1	0 12 7	4 7 11	1 2 6
Coimbatore ..	1 12 2	0 12 9	0 2 9	0 6 1	0 0 9	0 5 1	0 5 1	3 12 8	1 6 4
Trichinopoly ..	1 10 9	0 10 8	0 2 11	0 6 2	0 0 5	0 6 0	0 6 7	3 11 6	1 4 2
Tanjore.. ..	1 9 10	0 9 6	0 1 3	0 5 1	0 0 ½	0 4 10	0 4 6	2 3 4	1 0 2
Nilgiris	2 10 7	0 14 2	0 0 7	0 4 0	0 0 1	0 4 8	0 7 6	4 9 7	1 2 10
Bellary Cantt.	2 10 11	0 11 6	0 0 8	0 0 1	0 0 3	0 3 4	0 8 7	4 3 4	0 12 6

* Included in the cost of liquor.

8. The profits here shown as accruing to the renters are in almost all cases far higher than it is necessary to allow. The information which has been obtained, in the first year of the present rents, imperfect as it is, is sufficient to show that the amount of capital which has to be formed for working a contract of the kind under discussion is much less than might be supposed. The Board estimate that with a farm of 100,000 gallons consumption a profit of 4 Annas a gallon will pay at least 20 per cent.—a rate which is amply sufficient to remunerate the renters not only for the risks of the trade, but also for any special quantities or administrative aptitudes which the successful conduct of it may demand. The retail vendor's profit also, it will be observed, varies very much, from nothing to 6 Annas a gallon. As noticed above the renters seem in most cases to cut down the commission of the shopkeepers to the lowest possible amount. This is a very short-sighted policy, and sets the shopkeepers to a man against the new system. They were, under the old system, accustomed to distil themselves; and not having sufficient interest in selling the renters liquor, having great facilities, owing to the want of the hydrometers ordered from England and the absence of adequate supervision, for selling under cover of their licenses liquor distilled by themselves; and such distillation and sale being enormously profitable, there is little doubt that in many cases irregularities of the kind are practised. The antagonism of interest at present between the renters and shopkeepers is a serious drawback. The only way to get rid of it seems to be strict supervision which will render illicit gains by the shopkeepers more difficult. Under the farming system when the shopkeepers made their own liquor, each was within the area to be supplied by his shop practically a detective officer, possessing as he did a strong interest in the repression of manufacture or sale by any one else; but while it is

possible for the shopkeepers to sell untaxed liquor, as it is to a considerable extent at present the value of this agency is entirely lost to Government and the renters. If the shopkeeper does not distil and sell on his own account, he is obliged if the profit left to him is small to dilute or give short measure. The average sales per shop, and the average income of the shopkeepers on the rates shown in the statement above, are given in the margin. The average remuneration is nothing or next to nothing in Ganjam and Vizagapatam, commission is allowed only on a portion of the sales in Ganjam. It is low in Salem, South Arcot and Coimbatore owing to a low rate per gallon in the former, and to a low average per shop—the rate per gallon is high—in the two latter. Owing to a high shop average the pay of a shopkeeper in Madras, on the Nilgiris, and at Bellary is very high. There is an addition to be made to the rates of profit just mentioned, viz., the value of the excess which with every desire to give honest measure will be found to exist when liquor is measured out by the dram. It is probable that this is not less on the average than one dram per gallon, and the value of this quantity on the average sales is added in the 3rd and 4th columns above. In the Madras town 7 Annas 2 Pies and 8 Annas per gallon respectively are allowed to Colombo and puttai shopkeepers, but the charges of the shops are there higher, and it is computed that the net profits of the shopkeepers are there respectively 3 Annas 3 Pies and 4 Annas 1 Pie per gallon.

——	Average sales per Shop.	Shopkeeper's remuneration for the year.	Value of one Dram per Gallon.	Total.
	GALS.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam ..	103	4 13 3	4 13 3	9 10 6
Vizagapatam.	70	..	4 0 2	4 0 2
Chingleput ..	151	36 15 11	12 15 6	49 15 5
North Arcot..	152	28 8 0	14 0 4	42 8 4
South Arcot..	82	15 6 0	5 1 4	20 7 4
Nellore.. ..	21	38 12 2	8 13 2	47 9 4
Salem	91	11 13 7	9 15 3	21 12 10
Coimbatore ..	72	22 14 0	5 10 0	28 8 0
Trichinopoly..	115	43 2 0	8 14 7	52 0 7
Tanjore ..	127	39 11 0	8 7 10	48 2 10
Nilgiris.. ..	881	256 15 2	84 6 10	341 6 0
Bellary Cantonment.	767	159 12 4	67 4 2	227 0 6
Madras Town.				
Colombo ..	2,093	937 7 10	228 14 9	1,166 6 7
Puttai (inside).	1,373	689 0 0	122 1 3	811 1 3
Do. (outside).	510	191 8 6	37 4 8	228 12 8

9 In the foregoing general remarks as to the working of the excise system the Board have, they fear, brought into greater relief its defects than its merits. The defects are no doubt serious, but they are not, the Board hope, impossible of remedy, and the first step to improvement is a knowledge of them. The greater danger of the system is that it may in the outlying and wilder tracts permit illicit to be substituted for licit consumption; and that the tendency of a system of concentrated manufacture is to substitute for a light though unequal tax upon the whole or nearly the whole of the consumption a heavier but a uniform tax on a part of it only; and it is clear that even though an equal or greater revenue may be at first obtained the revenue must at last decline as the people become aware how easily the tax may be evaded, and as by its gradual enhancement, necessary to keep up the revenue as the area of its incidence is contracted, the inducements to evasion are increased. It will possibly be necessary to return to the outstill and renting system in outlying tracts, but other remedies should first be tried.

10. The Board now proceed to a detailed review of the statistics of the excise rents in the several districts in the year under report.

11. *Ganjam.*—The renters were Messrs. Minchin & Co., who also hold the rent of the district of Vizagapatam. They distil the liquor required for both districts at Aska in Ganjam. Besides the arrack rents which they hold they carry on considerable manufacture of rum for export, &c. The quantities manufactured and stock retained in the distillery have therefore no reference to the district rent, and the issues and balances in depôts, of which there are 53, are alone considered for this purpose.

12. The following statement shows the strength and description of liquor issued, and the rates and amount of duty thereon, and maximum and minimum prices prescribed:—

Description.	Rate of Duty.	Quantity issued from Distillery.	Gross Duty.	Minimum Price.	Maximum Price.
	RS. A. P.		RS.	RS. A. P.	RS. A. P.
Proof ... ... }	2 0 6	{ 1,378	} 4,829	3 12 0	5 0 0
10° under proof (Aska Cognac)... }		{ 999			
30° do. (Pongoo)	1 6 9	5,642	8,022	2 12 0	3 8 0
60° do. (Cutcha)	0 13 0	78,668	63,918	1 8 0	2 0 0
Milk punch	1 0 3	355	360	None.	None.
		87,042	77,129		
Equal to 30° under proof.		54,203			

13. There was a quantity remaining over in the depôts from the previous rent equivalent to 7,321 gallons at 30° under proof. The duty already paid on this quantity was Rupees 9,363, at the old rates, and an excess of Rupees 526 was levied to make up the new rates. Adding these sums to the net duty on issues, after deduction of 5 per cent. allowed for wastage, the amount to be set against the guaranteed sum which was Rupees 66,000 is Rupees 83,162.

14. The average stock in the depôts was 6,256 gallons at 30° under proof against average monthly sales 4,162 gallons at the same strength. The stipulation as to the maintenance of stock was therefore complied with. The average wastage in the distillery was ·02 per cent., and in the depôts ·06 per cent. This rate is suspiciously low though the liquor being only 60 under proof wastes less than that of higher strength. Accepting it however, the average duty on the liquor as issued is reduced from 14 Annas 2 Pies to 13 Annas 6 Pies. The average net duty is equivalent to a rate of Rupees 1-13-0 at proof.

15. The shopkeepers are as a rule illiterate and many of them are women. It has been found impossible to obtain complete shop returns, and for the calculation of consumption, the returns of issues from depôts to shops must be accepted. There is great difficulty however in framing a statement of consumption by taluqs or Zemindaries as these are so interlaced that the issues from the depôts in them do not correspond with the consumption.

The sales were—

Proof ... ... }	2,970
10° under proof ... ... }	
30° do.	5,521
60° do.	79,722
Milk punch	402
Total ..	88,615

16. The following statement is only approximately correct. It of course refers only to the plain country; the Maliahs are supplied under special arrangement described below. The population is taken from the village census statements and does not exactly correspond with the figure taken in the census report, which is 1,388,976:—

Taluqs and Zemindaries.	Population.	Area, square miles.	Issued to shops.	Consumption per head.	Number of shops.	Sale per shop.	Number of square miles per shop.	Population per shop.
			GALS.					
1. Gumsur	158,290	1,270	8,586	·054	105	81	12·1	1,508
2. Aska, Devabhumi, Dharakota, Bodagada, Surada, Coorla, Pedda Kimidi, Chinna Kimidi.	142,548	676	8,411	·059	96	88	7·0	1,485
3. Hautghur, Kallikota, Biridi	130,777	567	1,565	·012	80	20	7·4	1,635
4. Berhampore, Humma, and Palur.	250,612	570	30,730	·120	240	105	2·37	1,044
5. Suranji, Chikatti, Barva Jarada, Jalantra, Mandasa, Budarasinji.	124,177	510	7,313	·059	92	79	5·54	1,350
6. Tarla, Tekkali...	100,893	227	4,388	·043	66	66	3·44	1,529
7. Parlakimidi	252,391	622	9,609	·038	176	20	3·53	1,434
8. Chicacole, Tonam	226,091	455	9,055	·040	88	13	5·17	2,569
Total ...	1,385,779	4,837	88,615	·065	932	95	5·598	1,608

The rates of consumption vary less than in most districts except as regards Hautghur, &c., and Berhampore. This doubtless results from the fact that some of the shops in Hautghur and Biridi are supplied from depôts in Berhampore, *e.g.*, Purushottapore and Ganjam. The consumption is fairly high; considering the physical character of the district and climate a higher rate might be expected, but a large proportion of the people are Ooriyas who are one of the least intemperate of Indian races. Of 5,527 gallons 30° under proof sold, 5,352 were sold in Berhampore, 40 in Chicacole, 124 at Aska, and 10 in petty Zemindaries. The shops are on the whole sufficient in number; 932 are licensed, but 864 only are open. The great fault of the renters' management is the inadequate share of the price allowed to the shopkeepers as remuneration. No commission at all is allowed to them in populous localities where the demand for liquor is brisk. In other places a commission is nominally allowed, the shopkeepers being at liberty to sell the liquor at rates somewhat higher than those paid by them to the renters; and a sum of Rupees 4,052 is charged under this head in the renters' financial statement. But it is stated that liquor is notwithstanding everywhere sold at the same rates at which it is received from the depôts, and that the shopkeepers really get their remuneration from giving short measure to customers; an objectionable system of sub-contract seems to prevail whereby in some parts of the district a contractor guarantees sales of a certain quantity in groups of shops assigned him, and screws a profit out of the shopkeepers. It is questionable whether this arrangement does not constitute a violation of the contract. Depôt Gumastas are allowed a special commission of 3 Annas a gallon, on proof rum, Aska Cognac, and milk punch sold by them.

17. The renters' financial statement shows receipts for the sale of liquor Rupees 1,48,351, and penalties for short sales Rupees 2,743—total Rupees 1,51,094. The disbursements are stated at Rupees 1,43,846, leaving profit Rupees 7,148. But the statement is not correctly prepared. The cost of materials and of distillation is given for the quantity sold at a rate for proof strength, Rupees 1-0-6 per gallon derived from the whole working of the distillery. This rate however includes interest and depreciation on fixed capital and also the cost of the Police guard, and some other charges such as cartage, &c., which are improperly included, but these items will not amount on the whole to more than 3 Pies a gallon. The cost of Aska Cognac and of milk punch is said to be Rupees 2 per gallon. The sum paid as commission includes a sum paid to a native partner in the firm who is entrusted to a large extent with the management of the rent; and this should be struck out. The composition of the average retail price will then be as shown in the margin. The renters' profit at the rates given amounts to Rupees 10,428. The statement does not give the means of forming any estimate of the amount of capital employed in the business.

	Per Gallon sold.		
	RS.	A.	P.
Cost of liquor..	0	7	3
Cost of distribution	0	1	5
Establishment..	0	2	2
Sundries	0	0	7
Duty	0	13	6
Vendor's commission	0	0	9
Renters' profit	0	1	11
Total ..	1	11	7

The arrangements for the supply of the Maliahs were as follows:—

In order to check drunkenness amongst the Khonds in the Hill Tracts, Messrs. Minchin and Co., Arrack Renters of the plain taluqs, in the Ganjam District, were allowed, under separate arrangements, to extend their operation to the Hill Tracts. The distillation and sale of liquor by the Ooria Sundeis, the local liquor-selling caste, was prohibited, and arrangements were made for supplying liquor from the plains to be sold by the Sundeis under license from the renters. Special rates of excise duty as shown in the margin were fixed, due precautions being taken against the sale of this lighter-taxed liquor in the plain country. Distillation by the Khonds themselves and their manufacture of Sago-palm toddy was not interfered with. The system was not introduced in view to raising a revenue, but to check drunkenness and to prevent the supply of noxious liquor to the Khonds. One hundred and twenty-seven shops and fourteen depôts were opened by the renters. The experiment does not appear to have proved profitable to the renter, the liquor having to be carried over an extensive tract of hilly country; and the sales being small owing to the dearness of the new liquor, and the privilege possessed by the Khonds of manufacturing liquor for themselves, the renters suffered loss, and the duty on the Cutcha liquor, 60° under proof, was reduced from 4 to 2 Annas. As regards the main object with which the system was introduced however, namely, to prevent the demoralization and impoverishment of the Khonds satisfactory results have been obtained. The quantity of liquor issued from the Aska distillery for sale in the Maliah country is given below:—

	RS.	A.	P.
Pongh 36° under proof, per gallon	0	10	0
Cutcha, 60° do. do.	0	4	0

Fasli 1283,	gallons at proof	4,061
„ 1284,	do.	3,478
„ 1285,	do.	3,210

18. *Vizagapatam.*—The renters were Messrs. Minchin Brothers and Co., and the amount guaranteed was Rupees 93,600. The rates of duty and price were as follows:—

	Duty.			Price per Gallon. Maximum.			Minimum.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Proof	2	8	0	5	8	0	4	8	0
30° under proof	1	8	6	3	12	0	3	0	0
60° do.	0	14	0	2	4	0	1	12	0
Milk punch	1	1	6	None.					

19. Liquor at 10° under proof called Aska Cognac was also sold, the proof rate of duty being paid thereon.

20. The arrangements described in last report, whereby the right to distil and sell unexcised liquor in certain taluqs, where owing to prejudice the excised spirits cannot be sold, was sublet by the renters was continued; but instead of 75 per cent. of the collections they were required to pay 80 per cent. The marginal statement shows the realizations from this portion of the district, and the number of scattered stills and of shops for the manufacture and sale of the unexcised spirits which were licensed during Fasli 1285. The Amount of these "vippa rents" as they are called was Rupees 74,426, of which, only Rupees 56,178 were collected by Minchin Brothers. There is no information as to the quantity of vippa liquor consumed.

	Fasli 1285.		
	RS.	STILLS.	SHOPS.
Gunupur	23,014	226	316
Parvatipore	12,009	176	265
Rayagada	9,540	127	178
Palconda	2,107	* 10	36
Salur	4,476	47	29
Total ...	56,176	586	824
80 per cent. ...	44,941		

21. As in the case of all old excise districts credit was allowed as against the guarantee for the duty on liquor in stock in the depôts on 1st July 1876. This duty amounted to Rupees 6,157. The net duty on issues was Rupees 38,226; and the Government share of vippa collection realized during the fasli was Rupees 44,941, total Rupees 89,324; leaving a balance to make up the guarantee of Rupees 4,276 afterwards got in from arrears of vippa demand. The renters also paid within the fasli Rupees 9,200 on account of the previous rent.

22. The arrack excised for the district is made by the renters at Aska in the Ganjam District and brought by sea to a depôt at Bimlipatam. It is gauged for duty at Aska at the strengths required for consumption, it being found that this arrangement was more economical, as the additional charge for freight was less than the wastage which resulted under the old plan of sending the spirit to Bimlipatam at a high degree of strength to be there diluted and issued.

23. The following abstract shows the particulars regarding manufacture and issue of liquor:—

	At proof.	10° under proof.	30° under proof.	60° under proof.	Milk Punch.	Total reduced to 30° under proof.
Balance of stock at the beginning of the year in the several depôts	190	80	2,214	2,816	82	4,280
Received from distillery ...	1,469	286	16,672	12,430	145	26,386
Total ...	1,659	366	18,886	15,246	227	30,666
Issued to shops	1,389	265	15,552	10,871	85	24,175
Wastage	16	6	997	993	10	1,605
Total ...	1,405	271	16,549	11,864	95	25,780
Balance on the 30th June 1876.	254	95	2,337	3,382	132	4,886

24. This statement does not include the wastage in the central depot or in transit from Aska. There was a balance of 8,344 gallons (at 30° under proof), including this depôt, at starting, and further wastage of 4,064 gallons occurred. Including this, the wastage was 16·8 per cent., a very high rate. That which occurred in the depôts after distribution was 5·2 per cent.

25. The following statement shows liquor of different strengths issued from the distillery, the duty thereon, and the quantity issued to shopkeepers with the amount realized from them.

Strength.	Issues.	Duty.	Percentage.	Sales.	Rupees.	Average Price.		
		RS.		GALLONS.		RS.	A.	P.
Proof.	1,469	3,027	4·7	1,300	6,546	4	11	4
10° under proof...	286	625	·9	265	1,590	6	0	0
30° under proof ...	16,672	25,499	53·7	15,552	51,819	3	5	3
60° under proof ...	12,489	16,928	40·3	10,871	17,638	1	10	0
Milk Punch	145	158	·4	85	426	5	0	0
	31,061	40,238	100·0	28,163	78,049	2	12	4

26. The bulk of the liquor consumed was 30° under proof. The sale of 10° under proof cognac at Rupees 6, and of 60° under proof below the minimum at some places was irregular; and the renters' attention was called to the fact. The quantity of the former sold was very small. Proof spirit was sold in the towns of Vizagapatam, Vizianagaram, and Bimlipatam chiefly. The quantity of liquor of the different strengths sold was gallons 28,163 and the proceeds amounted to Rupees 78,049 or Rupees 2-1⁄-4 per gallon.

—	Total Commission sales.	60° Under Proof.	60° Under Proof. Per cent of Col. 3 to 2.
Golconda	687	24	3·5
Sarvasiddi	1,345	87	6·4
Ankapilli	863	2	...
Viravilli...	1,257	658	52·3
Vizagapatam... ...	6,516	199	3·1
Bimlipatam	4,332	477	11·0
Srungavarapukota	464	437	94·1
Chippurpilli	959	810	84·5
Vizinagaram	4,076	2	...
Gajapatinagaram ...	911	854	93·7
Salur	1,921	1,801	93·7
Bobbili	615	510	83·2
Palconda	2,723	2,659	97·4
Parvatipur	2,387	2,351	98·3
Total...	28,161	10,871	386

27. The 60° under proof liquor was chiefly sold in those tracts in which the excise arrack meets the vippa liquor. The cause of this is that a weak and cheap liquor, *i. e.* one which pays a low tax can alone compete with the vippa in such places. The marginal statement compares the consumption of 60° under proof with the total consumption in each taluq. The consumption of vippa is recognized only in Salur, Palconda and Parvatipur; but it is probably sold in other taluqs also.

28. The sales during the several months with the average prices are shown below:—

Months.	Quantity sold in actual gallons.	Percentage.	Average price.
			RS. A. P.
July	2,386	8·5	2 12 11
August...	2,400	8·5	2 11 5
September	2,220	7·9	2 11 10
October	2,553	9·1	2 12 0
November	2,372	8·4	2 13 4
December	2,456	8·7	2 13 4
January	2,946	10·5	2 11 5
February	2,051	7·3	2 12 4
March	2,309	8·2	2 11 6
April	2,142	7·6	2 11 11
May	2,052	7·3	2 11 10
June	2,276	8·0	2 12 1
Total...	28,163	100·0	...

The fall in the months of February to May is probably due to the competition of Toddy and illicit mowah or vippa liquor.

29. The following statement shows the consumption, &c., in the several taluqs :—

Taluqs.	Population.	Area in square miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per head.	Sales per Shops. Quantity in Gallons.	Sales per Shops. Amount.	Square miles to each Shop.	Population per shop.	Average price.
					RS.						RS. A. P.
Golconda	93,942	540	19	687	2,208	·007	36·15	116·21	28·42	4,944	3 3 5
Sarvasidhi	1,34,708	960	15	445	1,345	·003	29·67	89·67	64·00	8,891	3 0 4
Ankapalli	1,65,346	597	12	863	2,721	·005	71·92	226·75	49·75	13,779	3 2 5
Viravally	1,61,191	522	34	1,257	3,019	·008	36·97	88·79	15·35	4,741	2 6 5
Vizagapatam	79,195	216	69	6,516	23,283	·083	94·43	337·43	3·13	1,148	3 9 2
Bimlipatam	1,06,113	243	32	4,332	13,544	·041	135·37	423·25	7·59	3,316	3 2 1
Srungavarapukotta	1,34,244	318	30	464	831	·003	15·47	27·70	10.60	4,475	1 12 8
Chippurpilli	2,01,985	615	21	959	1,777	·005	45·67	84·62	29·29	9,618	1 13 8
Vizianagaram ...	1,36,839	333	45	4,076	14,380	·030	90·58	319·56	7·40	3,041	3 8 5
Gajapatengram ...	1,07,005	276	18	911	1,611	·009	50·61	89·50	15·33	5,945	1 12 3
Salur	76,324	222	43	1,921	3,463	·025	44·67	80·53	5·16	1,775	1 12 10
Bobbili	1,37,146	333	6	615	1,279	·004	102·50	213·17	55·50	22,858	2 1 3
Palconda	1,63,369	432	38	2,728	4,613	·017	71·79	121·39	11·37	4,299	1 11 2
Parvatipur	1,35,201	402	19	2,386	3,973	·018	125·58	209·11	21·15	7,116	1 10 8
Total...	1,832,614	6,009	401	28,160	78,047	·015	70·22	194·63	14·99	4,570	2 12 4

30. The consumption is thus very low, evenlower than in Fasli 1284 when it was ·02 per head. The consumption of vippa, if that were known, should be added, but this (sofar as licit) will affect only the taluqs of Salur, Palconda, and Parvatipur, where the rate of consumption is already above the average. There is little doubt that the consumption of these tracts is high, probably as high as in any portion of the district, but under the scattered still system an adequate revenue is not obtained from them. The figures above given for vippa rents should be considered in this connection. In other parts of the district the results indicate very considerable smuggling. The character of the country would lead one to expect high consumption in Bobbili, Viravilly, and Srungavarapukota, but the returns do not show this. The sales per shop and the consumption are very low, and since it is known that no regular commission is allowed by the renters, it is pretty certain that gross irregularities by the shopkeepers are common. In Bobbili, and also in Golconda, Sarvasiddi, and Anakapilli, the low consumption is evidently due to a great extent to the insufficiency of the shops opened by the renters; and it is only in Vizagapatam, Vizianagram, and Bimlipatam that the administration appears healthy. The average prices ruling are given in the last column. The differences and the low prices ruling in some taluqs are due to the proportions in which 60° under proof liquor is sold, which vary very much as noticed above. In some it would appear that liquor is sold below the minimum, but it is to be remembered that the rates here given are those realized by the renters from the shopkeepers and not those obtained by the latter from the public. The renters have found it impossible to procure shop returns, owing, it is said, to the illiteracy of the shopkeepers.

31. The receipts and disbursements of the renters as reported are shown below:—

Receipts.

	RS.
Sale proceeds of liquor	79,778
Sundries	2,311
Total ...	81,089

Disbursements.

	RS.
1. Interest and depreciation at 12 per cent. on capital Rupees 24,293 sunk	2,915
2. Cost of liquor	17,483
3. Do. distribution	7,422
4. Commission to Messrs. Minchin and Co. at 4 per cent. on gross receipts	3,284
5. Inspecting and collecting staff	13,102
6. Duty	36,089
7. Sundries	172

32. The interest and depreciation charge may be passed; *as for the latter alone 6 per cent. is* usually allowed. The cost of liquor amounts to 10 Annas per gallon; that of distribution is 4 Annas. The commission to Messrs. Minchin & Co., forms a part of the profit; the cost of establishment amounts to Annas 7 and Pies 6, which is a high rate, owing to a great extent to the size of the district and the low consumption of excised liquor. It amounts to Rupees 32-10-0 per shop open. The duty paid amounts to Rupees 1-4-6. The cost for sundries amounts to 1 Pie. The average price charged by the renter is made up as follows:—

	RS.	A.	P.
Duty	1	4	6
Cost of liquor	0	10	0
Cost of distribution	0	4	0
Establishment	0	7	6
Sundries and interest	0	1	9
Profit	0	0	7
	2	12	4

33. The profit to the renters on the liquor sold by them amounts to 7 Pies a gallon or about Rupees 1,027 on the quantity sold. The total vippa collection amounts to Rupees 56,176; 20 per cent. of which gives Rupees 11,235 as renters' profit, making in all Rupees 12,262; to this has to be added the value of arrack in hand and the cost of manufacturing the same, as also the probable allowance on the balance of vippa revenue. The profits of the renters may be estimated at Rupees 20,000.

34. *Nellore.*—The renters were Mannem Raghava Reddi and three others. The guaranteed revenue was Rupees 61,000; the maximum and minimum prices Rupees $3\frac{1}{2}$ and Rupees $2\frac{1}{4}$ at 30° under proof, and the duties Rupees 2-3-0 at proof, Rupees 1-8-6 at 30° under proof, and Rupees 0-14-0 at 60° under proof.

35. The sum of Rupees 60,915 was paid as excise duty on issues during the year, and the renters made good the balance Rupees 85.

36. The stock statement is as follows, in quantities reduced to 30° under proof:—

—	Distilleries.	Depôts.	Shops.
Manufactured and received	44,156	41,875	39,700
Wasted	2,094	921	...
Issued and sold	41,875	39,700	39,147
	43,969	40,621	39,147
Balance ...	1,187	1,254	553

37. The total balances are less than a month's supply, and this provision of the contract as to maintenance of stock was not complied with.

38. The issues comprised 26 gallons of proof issued specially for the use of the Civil Dispensary. No liquor was issued or sold at 60° under proof.

39. The wastage in the distillery was 4·7 per cent. and in the depôts 2·2 per cent. The duty actually paid, including the payments to make up guarantee, was Rupees 61,000 on 40,953 gallons 30° under proof or Rupees 1-7-11 per gallon.

	Gallons.	Per cent.
July	2,946	7·5
August	3,396	8·7
September	3,362	8·6
October	3,455	8·8
November	3,373	8·7
December	3,213	8·2
January	3,970	10·1
February	3,352	8·6
March	3,304	8·4
April	2,716	6·9
May	3,012	7·7
June	3,035	7·8
Total ..	39,134	100·0

40. The sales each month are given in the margin. There is not much variation, but a slight decline is apparent after March owing probably to the competition of the palmyra toddy. The price was the same in all parts of the district and throughout the year, viz., Rupees 3-8-0 the maximum rate allowed for liquor 30° under proof.

41. The consumption statement is as follows:—

Taluqs.	Population.	Area in Square Miles.	Number of Shops.	Sales—Gallons.	Sale proceed.	Consumption per Head.	Sales per Shop Gallons.	Square Miles per shop.	Population per Shop.	Average price.
										RS. A. P.
Nellore	179,769	538	81	16,867	58,524	·094	208	7·7	2,442	3 8 0
Gudur	147,141	910	55	4,802	16,808	·033	87	16·5	2,665	3 8 0
Rapur	63,885	596	12	913	3,299	·015	79	49·6	5,324	3 8 0
Atmakur	103,802	638	24	1,022	3,576	·009	43	26·4	4,325	3 8 0
Kavali	81,336	548	17	1,059	3,710	·013	62	32·2	4,784	3 8 0
Udayagiri	100,985	850	33	1,148	4,001	·011	35	23·9	3,060	3 8 0
Kandukur...	138,375	787	15	1,208	4,226	·009	81	52·5	9,235	3 8 0
Kanigiri	127,258	1,014	9	415	1,454	·003	46	112·7	14,140	3 8 0
Ongole	195,068	797	30	5,324	18,630	·027	177	26·6	6,502	3 8 0
Venkatagiri	52,258	426	11	1,927	6,744	·037	166	38·7	4,751	3 8 0
Polur	50,861	355	20	3,573	12,505	·070	179	17·8	2,543	3 8 0
Darsi	73,139	616	6	458	1,639	·006	77	102·7	12,189	3 8 0
Podile	62,934	564	3	443	1,552	·007	156	188·0	20,978	3 8 0
Total ...	1,376,811	8,839	316	39,134	139,968	·028	121	27·9	4,357	3 8 0

42. This statement shows that the consumption is very low and that this fact is to a great extent due to a very inadequate supply of shops, especially in the north of the district. The sales per shop are of course high, but there is very little doubt that there is considerable illicit traffic. The number of sanctioned shops (toddy and arrack) was 2,191 under the old rent according to the Collector's report; and there were 1,537 arrack shops according to Mr. Dalyell's first report. Thus the shops opened by the present renters are barely one-fifth of those under the old rent; and as the retail price has been raised from Rupees 2-8-0 to Rupees 3-8-0, and the renters spend very little on prevention, but sub-rent the privilege of sale in about half the district, smuggling of liquor must have been immensely stimulated. This sub-renting was contrary to the contract, and probably the sub-renter or his shopkeepers distil and sell on their own account. It, appears that of the total sales, 6,706 gallons were sold in Amani shops managed by the renters servants; 13,036 gallons in commission shops in which the vendors received 3 Annas 5 Pies per gallon; and 20,154 to sub-renters to whom all the shops in certain tracts were made over on condition that they agreed to take a certain quantity from the distillery. These sub-renters were allowed on the average 8 Annas 6 Pies per gallon, and had to bear wastage after issue. The renters no doubt spent nothing on prevention in these tracts, and probably but little on distribution; the cost of which must have been borne by the sub-renters. The consumption, it will be noticed, is better in the Polur, Gudur, and Nellore Taluqs than elsewhere. This is probably owing to the consumption attendant on the traffic along the northern trunk road.

43. In the renters' financial statement there are included, besides interest at a high rate on capital, Rupees 2,975 for construction and repair of distilleries, and Rupees 2,217 for cost of casks, &c. These should be added to the capital, Rupees 20 000, on which depreciation is to be struck at 6 per cent.; or Rupees 1,511 equal to 8 Pies a gallon. The retail price is distributed thus:—

	RS.	A.	P.
Depreciation	0	0	8
Cost of liquor	0	11	7
Distribution	0	0	3
Establishment	0	2	2
Sundries	0	1	10
Duty	1	7	11
Vendor's and Sub-renter's commission	0	5	6
Renter's profit	0	10	1
	3	8	0

44. Here distribution is very low, as it is included in part in vendors' commission; establishment is very low, and it includes no doubt the cost of establishment in Amani shops; and sundries are high, as they include Rupees 2,793 paid for Gaugers and Police guards, a sum largely in excess of that agreed on. The retailers' commission when allowed is, as explained above, in some cases considerably higher than that shown. Adding to the gross receipts Rs. 1,40,913, interest on the deposit Rupees 610, and the value of liquor in distillery and depôts Rupees 3,445, and deducting charges proper Rupees 1,12,372, the difference in favor of the renters is Rupees 32,596. The total capital found did not exceed Rupees 40,000; so that the remuneration obtained by the renters is altogether exorbitant.

45. *Bellary Cantonment.*—This rent was assigned to two Natives, Muttusami Pillai and Appu Ayya, on a guarantee of Rupees 1,00,600, with the following duties and prices per gallon :—

—	Duty.			Maximum Price.			Minimum Price.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
30° Under proof ...	2	12	0	4	4	0	2	8	0
60° Under proof ...	1	9	0	3	8	0	2	0	0

46. The payments of excise duty amounted to Rupees 1,28,597; so that the guarantee was more than realized.

47. The stock account for distilleries and depots, reduced to 30° under proof, is as follows :—

—	Distilleries.	Depots.	Shops.
Manufactured and received ...	54,688	49,228	4,7814
Issued and sold	49,228	47,814	47,630
Wasted...	2,500	1,326	...
	51,728	49,140	47,630
Balance ..	2,960	88	184

48. The sale of 60° under proof was only 1,171 gallons, and the actual gallons sold numbered 48,303. The balance in stock was throughout the year less than a month's supply owing, it is said, to the demand proving greater than was anticipated. There was however no failure of supply.

49. The wastage in the distillery was 2,500 gallons, and in the single depôt maintained in the Cantonment 1,326 gallons. These rates are 4·61 and 2·67 per cent. and are very high. The latter gives the true duty as Rupees 2-10-11 per gallon at 30° under proof.

50. The monthly sales are shown in the margin. The 60° under proof liquor was sold only in July and February; all liquor was sold at the maximum prices allowed for the strength. The low sales in the months of March and April are perhaps due to the toddy season, but the causes of fluctuation in the other months are not apparent. There were no less than 63 shops open, within an area of 6 square miles and for a population of 51,766 persons. This gives 10·3 shops to the square mile and 850 persons per shop. The sales give an average of 767 gallons per shop, and consumption ·933 per head, the highest rate in the Presidency.

July	5,060	10·4
August	4,253	8·8
September	4,128	8·5
October	4,775	9·6
November	3,747	7·8
December	4,021	8·3
January	3,837	7·9
February	4,063	8·4
March	3,650	7·6
April	3,354	6·9
May	3,815	7·9
June	4,080	8·5
Total ..	48,303	100·0

51. In the renters' financial statement interest and depreciation are charged at 10½ per cent. on Rupees 50,000, made up of Rupees 25,150 promissory notes deposited; Rupees 12,384 sunk in buildings and plant; and Rupees 12,466 floating capital. Depreciation at 6 per cent. on the second item only can be admitted. The retail price per actual gallon sold is distributed as shown in the margin on the charges entered. The correctness of the account as regards distribution and establishment is very doubtful. It would appear that the cost of Government Police guards, if entered any where, is charged to distribution. Inspecting and collecting staff costs only Rupees 123.

	RS.	A.	P.
Depreciation ..	0	0	3
Cost of Liquor	0	11	6
Distribution ..	0	0	8
Establishment and Sundries	0	0	1
Duty	2	12	11
Vendor's Commission	0	3	4
Renter's profit	0	8	7
Total ..	4	3	4

52. The value of liquor (duty paid and other) is Rupees 2,424, and interest on deposit Rupees 1,006 at 4 per cent.; adding these the total receipts become Rupees 2,03,364, and the charges

Rupees 1,77,574. The excess receipts are Rupees 25,790. There were deposits by shopkeepers amounting to Rupees 6,270, and deducting this from the sum stated by the renters, it appears that they had to find Rupees 43,730; so that their profit was at the rate of 59 per cent.

53. *Chingleput.*—The renter of this district was Mr. Thomas Pritchard to whom it was in renewed fasli 1285 for a further term of three years, and who was also allowed to retain the management of the toddy revenue. The duty on arrack was raised from Rupees 2 to Rupees 2-4-0 per gallon, and the percentage of net receipts from toddy to be paid to Government was raised from 75 to 90. The maximum and minimum prices were, respectively, Rupees 4-4-0 and Rupees 3-8-0 per gallon. The guaranteed revenue from arrack and toddy together was Rupees 1,75,900.

54. The total revenue payable to Government was from arrack Rupees 85,605, and from toddy Rupees 1,24,135, or in all Rupees 2,09,740; so that the guarantee was considerably exceeded.

The stock account of distillery, depôts, and shops is as follows :—

	Distillery.	Depôts.	Shops.
Balance	5,245	10,423	..
Manufactured and received	39,948	42,856	40,114
	45,193	53,279	40,114
Wasted	200	2,370	..
Issued and sold	42,856	40,114	39,891
	43,056	42,484	39,891
Balance	2,137	10,795	223

as the average sales are only 3,313 gallons, an unnecessarily large stock was obviously maintained. It is more than three months' supply.

55. The wastage in the depôts is large being at the rate of 4·44 per cent., or still higher than was noticed in the report for fasli 1284. The true duty is therefore 2-3-9 per gallon.

56. The monthly sales and average prices are shown in the margin. The large sales in October are probably due to the Dasara, and those in January to the Pongal, festivals. The sales decline, as in most districts, from February, owing to the toddy. The apparent decrease in price is not due to any alterations, as the liquor is reported to have been sold at the same rate throughout the year in all taluqs, viz., at the maximum rate, Rupees 4-4-0, in Sydapet, Chingleput, Conjeveram and Ponneri; and Rupees 4 in Madurantakam and Trivellore, but to the improvement in the later months in the sales at the lower rate. The figures in Statement 6 however do not bear out this report as to price. The following is the consumption statement :—

	Sales.	Per cent.	Average Price.		
	GALS.		RS.	A.	P.
July	3,810	9·6	4	2	2
August	3,832	9·6	4	2	0
September	3,254	8·3	4	2	2
October	4,328	10·9	4	2	0
November	2,917	7·3	4	1	11
December	2,920	7·3	4	1	5
January	5,133	13·0	4	1	8
February	3,353	8·6	4	1	7
March	2,438	6·2	4	1	10
April	2,262	5·7	4	1	11
May	2,212	5·6	4	1	11
June	3,152	7·9	4	1	10
	39,891	100·0	4	1	11

Taluqs.	Population.	Area in square miles.	Number of shops.	Sales.	Sale proceeds.	Consumption per head.	Sales per shop.	Square miles per shop.	Population per shop.	Average price.		
				GALS.	RS.	GALS.				RS.	A.	P.
Sydapet ..	65,869	152	31	6,613	27,479	·100	213	5·	2,125	4	2	5
Chingleput ..	132,328	436	27	6,408	26,635	·048	237	16·	4,901	4	2	5
Madurantakam.	197,308	696	38	4,703	18,814	·024	124	18·	5,192	4	0	0
Conjeveram ..	168,036	514	76	10,070	42,041	·060	132	6·7	2,211	4	2	10
Trivellore ..	149,898	508	49	5,932	24,010	·040	121	10·	3,059	4	0	9
Ponneri ..	97,196	330	43	6,164	25,328	·063	143	7·6	2,260	4	1	9
	810,635*	2,636	264	39,890	1,64,327	·049	151	9·9	3,071	4	1	11

* Population and area of Madras town outside limits deducted from Sydapet and Ponneri.

57. The consumption is not high except in Sydapet, Conjeveram and Ponneri. In Madurantakam it is very low, and the fact seems to a considerable extent due to paucity of shops, though it is satisfactory to note that the number was increased slightly during the fasli. The number of shops above given is the average number open during the year. The number of shops has been considerably, and it is feared prejudicially, reduced by the present renters. In fasli 1282 there were 323; fasli 1283, 300; fasli 1284, 319; fasli 1285, July 252, and June 248. The sales per shop have of course risen and are higher than in any other district. The figures do not show any great signs of smuggling, and the consumption has not decreased notwithstanding some increase of price (from Rupees 3-15-3 to Rupees 4-1-11). The rates of consumption in each taluq in faslis 1284 and 1285 are compared in the margin. The district rate is the same; those for Sydapet, Chingleput and Trivellore have decreased, and Madurantakam and Ponneri improved.

—	Fasli 1284.	Fasli 1285.
Sydapet	·112	·100
Chingleput	·048	·018
Madurantakam	·017	·024
Conjeveram	·060	·069
Trivellore	·051	·040
Ponneri	·047	·063
	·049	·049

58. The amount of fixed capital is returned as Rupees 10,000, and 6 per cent. on it gives depreciation 2 Pies per gallon. The items which enter into the retail price in faslis 1284 and 1285 are as follows:—

	Fasli 1285.			Fasli 1284.		
Depreciation	0	0	2	..		
Cost of liquor	0	13	6	0	10	6
Cost of distribution	0	0	8	0	4	2
Establishment, &c.	0	2	8			
Duty	2	3	9	1	10	7
Vendors' commission	0	3	11	0	3	8
Renters profit	0	9	3	1	2	4
	4	1	11	3	15	3

59. The cost of liquor is high and is due to the inclusion of the cost of some so-called Colombo arrack which Mr. Pritchard intended for sale within the Madras town and which was used for the Chingleput contract. The distribution and establishment charges are very low. On comparing details with fasli 1284, it will be seen that the enhancement has come almost entirely out of the renters' profit as intended.

60. The renter had as above shown 2,137 gallons in the distillery and 10,795 in the depôts. These at 13 Annas 6 Pies and Rupees 3-4-9 per gallon represent assets of Rupees 2,023 and Rupees 35,591 respectively. Interest on the cash deposit is Rupees 1,750. The toddy receipts were Rupees 1,54,576, including a balance outstanding of Rupees 6,437; and the charges Rupees 11,976 plus 90 per cent. of the net receipts Rupees 1,19,502, or Rupees 1,31,478 to be added to the charges. The total receipts then are Rupees 3,59,334 and charges Rupees 2,79,594; difference Rupees 79,740. But from this should be deducted the value of the opening balance in the depôts remaining from the last contract, viz., 10,423 gallons at Rupees 2-9-3 or Rupees 26,881, leaving the net profit on the whole contract Rupees 52,859, of which Rupees 13,278 belong to the toddy contract. On the whole the renter found Rupees 10,000 fixed capital, Rupees 43,750 deposit, and after deducting Rupees 13,801 cash deposits in his hands, about Rupees 22,000 floating capital; total Rupees 75,750. The total profit is 69·8 per cent. on this sum.

61. *North Arcot.*—The renters of this district were Messrs. Corbett and Morison who had held the contract in fasli 1284 and previous years. Under the new conditions the duty on 20° under proof was raised from Rupees 2 to Rupees 2-10-0 the minimum price from Rupees 2-4-0 to Rupees 3, and a maximum price of Rupees 4-12-0 was fixed. The toddy contract was under the old lease sub rented by Messrs. Corbett and Morison for Rupees 64,600, of which 25 per cent. or Rupees 16,150 was allowed to them. In the new arrangements however the contracts were separated, and the toddy farmed directly on account of Government, and taluq by taluq for Rupees 1,20,580 per annum; or an increase of Rupees 72,130 in the Government revenue. The changes in the arrack rent brought about a slight decrease in consumption, but led to an increase of revenue of Rupees 63,067, as shown by the following figures, showing issues for consumption.

	Issued.	Duty.
	GALS.	RS.
Fasli 1284	113,756	2,27,673
Fasli 1285	109,839	2,90,740
	— 3,917	+ 63,067

62. The excise revenue of the district was thus raised by Rupees 1,35,197 in the year. The guaranteed amount of arrack revenue was Rupees 2,42,000, and this as the above figures show was far exceeded.

63. The following is the stock account of distilleries, depôts and shops:—

—	Distilleries, gallons.	Depôts, gallons.	Shops.
Balance	12,053	3,672	..
Manufactured and received..	116,534	115,542	113,456
	128,617	129,214	113,456
Wasted	4,920	2,443	..
Issued and sold	115,542	113,456	113,456
	120,462	115,899	113,456
Balance	8,155	3,315	..

64. The difference of duty between the old and new rates was levied on the quantity remaining in the depôts from the old rent. The wastage in the distillery is at the rate of 3·82 per cent and that in the depôts 1·89 per cent., whereas 5 per cent. is allowed. The true duty therefore was Rupees 2-8-8 per gallon.* The statement of sales in shops appears to have been compiled from the accounts of issues in depôts and not from the shop accounts. The figures include 72 gallons of over proof liquor, issued for a special purpose.

* For duty on 95 gallons the renter passes into consumption 98·11 gallons; therefore Rs. $\frac{249 \cdot 375}{98 \cdot 11}$ = Rs. 2-8-8.

—	Issued from Distilleries.	Sold.	Per-centage, of Sales.	Average Price.		
	GALLONS.	GALLONS.		RS.	A.	P.
July	12,783	12,069	10·6	4	5	6
August	12,494	11,254	9·9	4	5	10
September	10,841	10,237	9·0	4	6	1
October	12,503	11,781	10·4	4	5	10
November	8,248	9,418	8·3	4	6	1
December	14,333	10,178	9·0	4	5	9
January	9,308	12,912	11·4	4	8	2
February	8,615	8,767	7·7	4	7	9
March	6,298	6,760	6·0	4	7	9
April	5,036	5,201	4·6	4	8	1
May	7,973	7,872	6·9	4	5	3
June	7,134	7,067	6·2	4	8	2
	115,616	113,456	100·0	4	6	7

65. The average balance in the distillery and depôts was 14,070 gallons; and the average sales being only 9,455 gallons, the stock maintained was more than ample. The marginal statement shows the issues and sales in each month and the average price. A great falling off will be noticed in the months of February, March and April owing to the toddy season. The renters do not seem to have met the toddy competition by a reduction in the price of arrack, but on the contrary there seems to have been a steady rise in price. What happened is that the renters gradually and very cautiously introduced the increased prices, as they found that consumption was not thereby materially affected. The increase in duty was 10 Annas a gallon, but the renters raised prices at first only by 6 Annas 8 Pies. They succeeded before the close of the year in getting an average price in excess of that under the old rent of 9 Annas 4 Pies, so that their profits under the new are very nearly the same as under the old rent.

66. The following statement shows particulars of consumption, shops, &c.:—

North Arcot.

Taluqs.	Population.	Area in square miles.	Number of shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per head.	Sale per shop. Gallons.	Squaremiles per shop.	Population per shop.	Average price.
					RS.					RS. A. P.
Chittoor	213,045	837	49	8,728	38,935	·041	178·1	17·1	4,358	4 7 4
Palmanair	60,211	484	29	3,595	15,555	·060	124·0	16·7	2,076	4 5 3
Chendragiri	99,628	531	50	8,143	35,636	·082	162·9	10·6	1,993	4 6 0
Goriattum	162,980	318	66	10,401	46,708	·064	157·6	4·8	2,468	4 7 10
Vellore	179,156	471	101	23,384	1,07,719	·131	231·5	4·6	1,774	4 9 8
Poloor	109,150	456	43	5,876	[illegible]	·054	136·7	10·6	[illegible]	4 [illegible]
Arcot	157,391	414	53	4,388	18,396	·028	82·8	7·8	2,970	4 3 1
Wandewash	153,507	431	29	2,138	8,818	·014	106·9	21·5	7,675	4 2 0
Wallajah	216,204	419	103	18,386	83,655	·085	178·5	4·1	2,099	4 8 10
Arnee	77,679	169	50	9,772	43,114	·126	195·4	3·4	1,554	4 6 7
Kangundi	52,047	330	16	1,654	7,079	·032	103·4	20·6	3,253	4 4 6
Kalastry, Madrapauk	135,104	736	46	3,953	16,408	·029	85·9	16·0	2,937	4 2 5
Narayanavanam, Karvitnugger Trittany	289,894	922	95	9,986	42,848	·034	105·1	9·7	3,052	4 4 8
Punganur	109,282	634	25	2,979	12,473	·027	119·2	25·4	4,371	4 3 0
Total ..	2,015,278	7,152	746	113,383*	5,01,827	·056	152·0	9·6	2,701	4 6 10

* All 20° under proof.

67. The consumption in Arcot, Wandewash, and the Zemindari divisions is low. It is surprising that the rate should be only ·027 in Punganur and ·032 in Kangundi, while it is ·060 in Palmanair. The paucity of shops in all the taluqs named seems to be one of the causes. There are 935 sanctioned shops, but the renters have opened only 746. The highest consumption is of course in Vellore, but it is also very high in Arnee, *where perhaps some of the Wandewash consumption* is included. The average prices ruling in each taluq given in the last column show signs of careful adjustment to the demand. The average sales per shop are good in all taluqs, and there is apparently not much smuggling. Some under priced liquor is said to be introduced from the Cuddapah District. The figures show on the whole a well-managed farm. There was a large increase of prices as already noted in fasli 1285, but the consumption in all taluqs is almost the same as in the previous year though, owing chiefly to a falling off in Palmanair and Punganur, the district rate is ·056 against ·058. The marginal statement shows the results for each taluq. The slight falling off is to be ascribed quite as much to bad season as to enhancement of prices. In their financial statement the renters have entered a sum of Rupees 21,000 under charges as interest and depreciation on fixed capital of Rupees 60,000. The Board allow for depreciation only Rupees 3,600 at 6 per cent., or 7 Pies per gallon sold. The cost of materials and distillation is Rupees 1,00,041, and this divided over the quantity manufactured* (less wastage) gives 11 Annas 9 Pies per gallon. The cost of distribution, establishment, for inspection and *collection, and vendors' commission amount, respectively*, to 2 Annas 1 Pie, 5 Annas 7 Pies, and 3 Annas per gallon sold. The retail price is therefore made up as follows:—

	Fasli 1284.	Fasli 1285.
Chittoor	·039	·041
Palmanair	·071	·060
Chendragiri	·086	·052
Goriattum	·065	·064
Vellore	·135	·131
Polur	·059	·054
Arcot	·029	·028
Wandewash	·016	·014
Wallajah	·085	·085
Arnee	·124	·126
Kangundi	·035	·032
Kalastri	·026	·029
Narayanavanam, Trittany ..	·033	·034
Punganur	·034	·027
	·058	·056

* Not that sold as in the statement of the renters.

	RS.	A.	P.
Depreciation	0	0	7
Cost of liquor	0	11	9
Distribution	0	2	1
Establishment†	0	5	7
Duty	2	8	8
Vendors' commission	0	3	0
Renters' profit	0	7	2
	4	6	10

68. The stock in the depôts was 3,315 gallons duty paid worth at Rupees 3-12-8 per gallon, Rupees 12,569; but that in the distillery was decreased by 3,898 gallons or at 11 Annas 9 pies, Rupees 2,800; net Rupees 9,769. Interest on the fixed deposit at 4 per cent. is Rupees 2,420. Total receipts are therefore Rupees 5,04,416, and charges admitted Rupees 4,54,859; excess Rupees 49,557. The value of the average balance of liquor, duty paid and others is estimated (all charges except vendors' commission included) at Rupees 25,520, but the renters receive deposits amounting to Rupees 11,351, and they have therefore to find only Rupees 14,169 floating capital. The whole capital found is Rupees 1,34,669, and *the receipts upon it being* Rupees 49,557, the return is at the rate of 37 per cent.

69. *South Arcot.*—The renters were Messrs. Parry & Co; the guaranteed revenue was Rupees 1,24,000. The duty was at 30° under proof Rupees 1-12-0, and the maximum and minimum prices were Rupees 4 and Rupees 3-4-0 respectively.

70. The system of frontier shops, described in paragraph 52 of the report for fasli, 1284, was continued in 19 shops in the Cuddalore and Villapuram taluqs. In these shops liquor at 44° under proof issued at a duty of 1 Rupee per gallon is sold without restriction as to strength or price. The duty having been raised to Rupees 2 per gallon, there was some increase of price, but to what extent is not accurately known. The result conjoined probably with increased consumption of toddy on the separation of the rents was a decrease in consumption, but an increase of revenue as is shown by the following statement of issues:—

		Gallons.	Duty.
Fasli	1282	79,396	128,067
,,	1283	84,567	130,679
,,	1284	77,623	125,853
,,	1285	71,902	136,058 (net)

† This seems to include the depôt establishment which ought to go to distribution and also all sundry charges.

71. The toddy was separately sold in one farm for Rupees 1,30,000, and the revenue of the district thus rose from Rupees 1,88,853 for fasli 1284 to Rupees 2,66,058 for fasli 1285.

72. The stock and financial returns furnished by the renters are not very accurate, owing partly to confusion arising from the monopoly transactions being mixed up with the other business of the renters as distillers; but the following figures seem to be as near as may be correct (at 30° under proof).

	Distilleries, gallons.	Depôts.	Shops.
Balance	1,138	5,003	231
Manufactured and received ..	79,552	71,902 *29	72,395
	80,690	76,934	72,626
Wasted	1,375	1,492	..
Issued and sold	71,902	72,395 *131	72,055
	73,277	74,018	72,053†
	7,413	2,916	571

73. The requirements of the contract as to the maintenance of stock have been observed. In the above statement the Board have deducted from the wastage a quantity of 1,649 gallons found in excess in the depôts. The wastage in the distillery is at the rate of 1·70 and in the depôts at the rate of 1·95 per cent. The farm duty is therefore Rupees 1-15-0 per gallon. The difference of duty at 4 Annas per gallon was levied on the quantity (5,234 gallons) shown above as balance in the depôts and shops at the beginning of the year.

—	Issues.	Sales.	Per cent.
July	6,699	35,608 (July–December)	49·
August	4,728		
September	5,518		
October	8,155		
November	6,412		
December	4,875		
January	7,364	7,372	10·2
February	6,605	6,483	9·0
March	6,965	6,530	9·0
April	5,210	5,310	7·4
May	4,291	5,376	7·4
June	5,140	5,746	8·0
	71,902 ..	72,424	100·0

74. The marginal statement shows the sales and issues. The average prices in each month cannot be given with accuracy, as the shop returns are evidently wrong. According to statement 6 thence compiled, the average price of all liquor together is Rs. 3-9-6, of 30 under proof Rs. 3-10-3, and of 44 under proof Rs. 1-15-2. The variations are very great, 30 under proof having apparently been sold at Rs. 2-13-10 and Rupees 3-1-2, and as high as Rupees 4. According to statement 4, the gross sale proceeds are Rupees 2,84,931, which gives an average price of Rupees 3-14-11; but the total of statement 6 is Rupees 3,60,540. The Board consider statement 4 the more reliable of the two. The following is the consumption statement:—

—		Population.	Area.	Shops open.	Sales.	Consumption per Head.	Average Sales per Shop.	Square Miles per Shop.	Population per Shop.
					GALLONS.				
Cuddalore ..	.. ..	284,849	418	132	16,216	·057	123	3·2	2,158
Chidambram	.. ..	239,133	381	110	12,116	·051	110	3·5	2,174
Virdachellum	.. ..	178,504	540	60	5,493	·031	92	9·0	2,975
Kullakurchi	.. ..	196,566	805	98	6,544	·033	67	8·2	2,006
Trikalore ..	.. ..	216,246	487	96	7,617	·033	75	5·0	2,252
Trinomalai ..	.. ..	164,657	887	162	10,735	·065	66	5·5	1,016
Tindivanam ..	.. ..	239,754	734	126	6,767	·028	54	5·8	1,903
Villupuram ..	.. ..	236,108	618	100	7,336	·031	73	6·2	2,361
	Total ..	1,755,817	4,870	884	72,424	·041	82	5·5	1,986

* Confiscated arrack and special issues.
† At 30° under proof 70,560 and at 44° under proof 1,855 gallons.

75. The number of shops has been increased from 795 in the year. The consumption has fallen in all taluqs except Tindivanam and Kullakurchi, where it has risen. The fall is greatest in Cuddalore and Villupuram, indicating increased smuggling of French arrack. On the whole the consumption of the district is ·041 against ·047 in Fasli 1284.

In the renter's Financial Return No. 4 the entries of cost of materials for distillation and the cost of distillation amount to Rupees 79,630; and as 79,552 gallons 30° U. P. appear to have been made, the cost comes to a rupee a gallon. The statement shows, however, that there was arrack and materials in store to the value of Rs. 40,000 at the end of the year; and also that the quantity of arrack was 20,691* gallons, valued at Rupees 18,575, or 14 Annas 4 Pies per gallon. It does not appear whether the stock of materials was increased or diminished during the year. The safest plan seems to be to take the rate given for the valuation of arrack in stock, viz., 14 Annas 4 Pies, as the cost of liquor, which is very high. Depreciation is claimed at 30 per cent. on the value of buildings, Rupees 30,000, and at 10 per cent. on the value of arrack, &c.; but 6 per cent. only on the former will be recognized. The distribution of the price will then be as follows:—

* This does not agree with the stock statement, and must [illegible] other than monopoly [illegible]

	RS.	A.	P.
Depreciation	0	0	5
Cost of liquor	0	14	4
,, distribution	0	2	9
,, establishment	0	5	0
Duty	1	15	0
Retailer's remuneration	0	3	0
Renter's profit	0	5	5
Total ..	3	14	11

At the rate of profit here shown, the renters would realize Rupees 24,570 on the quantity sold. They themselves, after the excessive deduction for depreciation above given, return their profit as Rupees 20,986. The materials available do not admit of an estimate of the return on the capital found.

76. *Tanjore.*—The renters were Muddanna and Nunjappa Row of Coimbatore.

77. The guaranteed revenue was Rs. 1,80,000 a-year, and the rates of duty and maximum and minimum prices were as follow:—

—	Duty.			Maximum Price.			Minimum Price.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
30° U. P.	2	0	0	4	0	0	3	0	0
60° U. P.	1	2	0	2	4	0	1	12	0

As in Salem and Coimbatore it was found necessary to dispense with the guarantee and to allow duty to be paid on issues only.

78. The following shows the stock accounts, the quantities being reduced to 30° U. P.:—

—	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Manufactured and received ..	75,939	56,475	52,375
Issued and sold	56,475	52,375	52,238
Wasted	4,996	1,244	..
	61,471	53,619	..
Balance	14,468	2,856	137

79. The average balance throughout the year was 6,662 gallons at 30° U. P. and exceeded the average monthly sales. The percentage to sales in the year was 12·7.

80. The particulars of issues, &c., in depôts and shops are shown below for the several strengths:—

—	Depôts.		Shops.	
	30° U. P.	60° U. P.	30° U. P.	60° U. P.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
Received	41,417	26,377	38,787	23,779
Issued and sold	38,787	23,779	38,688	23,707
Wasted	866	661	..	..
	39,653	24,440	..	..
	1,754	1,937	99	72

81. The wastage was thus at the rate of 2·08 per cent. on 30° U. P. and 2·5 per cent. on 60° U. P. and 2·25 per cent. on both strengths; whereas 5 per cent. is allowed free of duty. In other words, the true duty on 30° U. P. was Rs. 1-15-1 per gallon, on 60° U. P. Rs. 1-1-6, and on both strengths Rs. 1-9-10 instead of Rs. 2, Rs. 1-2-0, and Rs. 1-10-7, respectively. There were 33 depôts. The average balance in the shops is very small. The average daily sale is ·35 gallon per shop, and the balance remaining averages ·37 gallon per shop. Thus the shop-keepers retained barely a day's supply. This indicates either extreme facility of supply from depôts, or other sources whence the shop-keepers can obtain spirits There was one depôt to every 15 shops, taking the number open on the average of the year; and the average distance of a shop from a depôt was 5¼ miles, computing from the area.

82. In the following statement the issues and sales of the two strengths and retail prices are shown monthly:—

—	Issues.			Sales.			Percentage of each Strength.		Per cent. of Sales Monthly.	Average Retail Price.		
	30 U. P.	60 U. P.	Total.	30 U. P.	60 U. P.	Total.	30 U. P.	60 U. P.		30 U. P.	60 U. P.	Both.
July	7,030	1,199	8,229	4,269	366	4,635	92·1	7·9	7·4	3 15 8	2 7 10	3 13 5
August	3,213	3,932	7,145	3,270	2,343	5,613	58·3	41·7	9·0	3 15 5	2 3 7	3 3 11
September	2,495	3,415	5,910	2,348	3,076	5,424	43·3	56·7	8·7	3 15 7	2 3 8	2 15 9
October	3,774	1,973	5,747	3,643	2,494	6,137	59·4	40·6	9·8	3 10 11	2 3 5	3 1 1
November	2,524	2,889	5,413	3,112	2,024	5,136	60·6	39·4	8·2	3 10 10	2 3 9	3 1 9
December	3,004	1,235	4,239	3,207	1,650	4,557	66·0	34·0	7·8	3 11 0	2 3 10	3 3 2
January	4,150	2,193	6,343	3,662	2,282	5,944	61·6	38·4	9·5	3 12 8	2 3 10	3 3 2
February	3,208	1,971	5,179	3,315	2,233	5,548	59·8	40·2	8·9	3 12 7	2 3 10	3 2 3
March	3,470	2,752	6,222	3,335	2,626	5,961	55·9	44·1	9·6	3 12 1	2 3 10	3 1 5
April	2,532	1,558	4,090	2,578	1,675	4,253	60·6	39·4	6·8	3 12 5	2 3 11	3 2 9
May	3,057	1,454	4,511	2,828	1,406	4,234	66·8	33·2	6·8	3 12 7	2 3 10	3 4 3
June	2,960	1,506	4,466	3,123	1,530	4,653	67·1	32·9	7·5	3 12 6	2 3 11	3 4 5
Total ..	41,417	26,377	57,794	38,690	23,705	62,395	62·0	38·0	100·0	3 12 10	2 3 9	3 3 4

83. The sales do not show great falling off until the month of April contrary to the experience of other districts, where the fall sets in from February, when the palmyra toddy season begins. The reason is partly that most of the toddy in Tanjore is obtained from cocoanut trees, and is got throughout the year (though not from the same trees); but on comparing the sales with the numbers of shops open, as shown in the margin, it will be noticed that the fluctuations in the one closely follow the changes in the other. The sanctioned shops number 1,022, and on the average only half of them were open. This fact and the continued fluctuations in the number open show the difficulties which the renters have had to contend with in maintaining the competition with toddy, which is the liquor

July	315	March	520
August	507	April	494
September ..	509	May	473
October	541	June	460
November ..	517		
December ..	508	Average ..	492
January	534		
February ..	527		

chiefly consumed in the district. As to prices it will be noticed that as regards both liquors the maximum prices allowable were closely adhered to. There was a slight reduction in the second quarter, but the prices were again raised. In the first month of the year 60° U. P. was sold above the maximum rate, doubtless through mistake. The detailed statement shows that the lowest price at which 30 U. P. was sold was Rs. 3-8-0 and the lowest for 60 U. P. was Rs. 2 at the close of the year; the latter liquor was sold retail everywhere at the maximum price, or within a few pies of it; but the stronger liquor was sold at Rs. 3-8-0 in five taluqs, and in one only, Tanjore, at the maximum rate. The average price throughout the year was for 30 U. P. Rs. 3-12-10 and for 60 U. P. Rs. 2-3-9. The proportion of liquor of the two strengths consumed in the several taluqs is shown below:—

—	30 U. P.	60 U. P.	Per cent. 30 U. P.	Per cent. 60 U. P.
	GALLONS.	GALLONS.		
Tanjore	13,641	5,168	72·5	27·5
Combaconum	10,534	5,198	66·9	33·1
Mayaveram	2,163	3,633	37·3	62·7
Shealli	1,228	550	69·1	30·9
Nannilam	348	1,755	16·7	83·3
Negapatam	7,611	1,800	80·9	19·1
Tritrapundi	512	591	46·4	53·6
Mannargudi	1,575	3,124	33·4	66·6
Puttucotta	1,075	1,878	36·4	63·6
Total ..	38,688	23,707	62·1	37·9

84. The consumption, &c., statement calculated with reference to the average number of shops open in each taluq in the year is annexed:—

Taluqs.	Population.	Area in Square Miles.	Average Number of Shops open during the year.	Consumption. Quantity in actual Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles to each Shop.	Population per Shop.	Average Retail Price.
					RS.					RS. A. P.
Tanjore	343,791	635	83	18,809	65,145	·05	226· 6	7·65	4,142	3 [illegible] 3
Mannargudi	161,725	300	44	4,703	12,714	·03	107· 0	6·82	3,676	2 11 2
Negapatam	200,124	242	35	9,411	33,364	·05	276· 8	7·12	5,568	3 8 9
Mayaveram	222,145	276	54	5,796	15,896	·03	109· 3	5·2	4,191	2 11 10
Combaconum	339,393	341	120	15,732	50,076	·05	131· 0	2·82	2,828	3 2 11
Tritrapundi	154,873	536	24	1,103	3,218	·01	45·95	22·33	6,453	2 11 8
Shealli	108,795	170	28	1,778	5,567	·02	63· 5	6·07	3,886	3 2 4
Puttucotta	238,215	945	40	2,951	7,961	·01	73· 8	23·62	5,956	2 11 1
Nannilam	205,951	294	64	2,103	5,156	·01	32·86	4·59	3,218	2 7 3
Total ..	1,075,012	3,739	492	62,395	2,00,127	·03	126·82	7·6	1,014	3 3 4

The consumption is very low, and, considering the density and character of the population, the proportion of shops to area is insufficient. The average sales per shop are fair in all taluqs, except Nannilam and Tritrapundi; and, on the whole, the figures do not indicate any extraordinary prevalence of illicit practices. The chief cause of the consumption being low, notwithstanding the existence of several large towns, is the great quantity of toddy which is produced and used.

85. The renters' financial statement shows, including Rs. 15,706, being the value of liquor, &c., in stock (Rs. 10,000) and the duty on liquor in depots (Rs. 5,706), a profit of Rs. 15,449 as the result of the year's working.

86. The sum entered for depreciation, however, should be reduced to 6 per cent. on fixed capital. For that entered as cost of liquor, a quantity equal to 75,939 gallons at 30 U. P. was made, and the average at that strength may, therefore, be stated at 10 Annas 5 Pies, a moderate rate, especially as it includes wastage. The cost of the liquor issued may be put at Rs. 40,000, and hence the average cost per gallon issued comes to 9 Annas 5 Pies and the cost of 60 U. P. to 7 Annas 10 Pies. The distribution of the retail selling price of each liquor under each head is, therefore, as shown in the margin.

—	30 U. P.	60 U. P.	Both.
Depreciation	0 0 4	0 0 4	0 0 4
Cost of liquor	0 10 5	0 7 10	0 9 6
Distribution	0 1 3	0 1 3	0 1 3
Establishment—			
Inspecting	0 4 0	0 4 0	0 4 0
Office, &c.	0 1 1	0 1 1	0 1 1
Duty	1 15 1	1 1 6	1 9 10
Renter's profit ..	0 7 1	0 0 2	0 4 6
	3 7 3	2 0 2	2 14 6
Shop-keeper's remuneration	0 5 7	0 3 7	0 4 10
	3 12 10	2 3 9	3 3 4

87. The cost of distribution is low, and that of establishment also. It is probable that some of the depôt establishment, which ought to be charged to distribution, is included under establishment for inspecting and collecting. The renter gets only 2 Pies per gallon out of the selling price of 60 U. P. liquor, but has 7 Annas 1 Pie out of that of 30 U. P. and 4 Annas 6 Pies on both taken together. The total expense on a gallon of liquor (minus excise duty and profit is) Rs. 1-0-2 only, which is low. The most remarkable result above arrived at is the very fair remuneration allowed to the retailers, who get more out of the selling price on the average of both liquors than the renters themselves.

88. *Trichinopoly.*—The arrack contract of this district was assigned to Messrs. Parry and Co., who were also renters of South Arcot. The liquor for consumption in Trichinopoly was nearly all manufactured at their distilleries in South Arcot, and sent thence under adequate precaution to a depôt in Trichinopoly, where it was excised for consumption in the district. Gallons 59,969 were sent from South Arcot and gallons 6,813 were made at Trichinopoly.

89. The conditions of the rent were that Rupees 1,10,000 per annum should be guaranteed; that the duties should be Rupees 1-12-0 and Rupee 1 at 30 and 60 U. P., respectively; and the prices at 30 U. P. maximum Rupees 3-12-0, minimum Rupees 2-12-0, and at 60 U. P. maximum Rupees 2-4-0, minimum Rupees 1-8-0.

90. The following is the stock statement, quantities being reduced to 30 under proof :—

	Distilleries.	Depôts.	Shops.
Manufactured and received	69,705	59,554	55,846
Wasted	2,973	707	..
Issued and sold	59,554	55,846	55,846
	62,527	56,553	55,846
Balance...	7,178	3,011	..

91. The provisions of the contract as to maintenance of stock have thus been more than fulfilled. The following shows proof, 30 under proof and 60 under proof in depôts separately; a small quantity was by misapprehension issued and sold as proof in Trichinopoly, but this was soon stopped :—

	Proof.	30 U.P.	60 U. P.
Received	100	58,673	1,292
Wasted	1	673	42
Issued	99	54,990	1,250
	100	55,663	1,292
Balance	..	3,010	..

92. The quantities at proof and 60 under proof are quite insignificant. The latter was sold in every taluq in small quantities, owing it is said to the people in a few outlying places being averse to the Stronger arrack and having taken to drinking toddy instead. The wastage at 30 under proof was at the rate of 1·15 per cent., and on 60 under proof 3·23 per cent. It is remarkable that the rate should be higher on the weaker liquor, and must be due to want of equal care. The true duties are, respectively, Rupees 1-10-11 and Rupees 0-15-8, the true wastage being less than 5 per cent. allowed.

12

93. The marginal statement shows in actual gallons the issues, sales, and prices monthly. The issues it will be observed were largely increased in May and June, to avoid payments in excess of duty to make up the guaranteed revenue, the sales not being sufficient for that purpose. The issues here shown exceed the receipts in the depôts as shown above. Hence a large portion of the balance in the distillery (7,178 gallons) was duty paid. The sales show the usual falling off from February, but not to the same extent as in other districts, owing to the fact that the greater part of the consumption is in the Trichinopoly and Srirungum Municipalities and is less affected by the competition of toddy than that in rural tracts. The variation in prices results entirely from the different composition as to strengths of the quantities sold. The renters sold at the maximum rates everywhere. As already shown the bulk of the consumption was at 30 under proof, and the average price therefore approximates to Rupees 3-12-0.

—	Issues.	Sales.	Per cent.	Average Price.
	GALS.	GALS.	GALS.	RS. A. P.
July ..	6,789	5,088	9·0	3 12 3
August ..	4,008	4,199	7·5	3 5 5
September ..	4,314	3,950	7·0	3 9 9
October ..	5,769	5,107	9·1	3 9 9
November ..	3,717	4,428	7·9	3 11 3
December ..	5,791	5,122	9·1	3 11 10
January ..	4,798	5,414	9·7	3 11 10
February ..	4,477	4,718	8·4	3 11 9
March ..	5,063	4,832	8·6	3 11 8
April ..	4,271	4,230	7·5	3 11 10
May ..	6,742	4,570	8·1	3 12 0
June ..	10,941	4,593	8·1	3 12 0
	66,675	56,340	100·0	3 11 6

94. The following statement shows the usual particulars regarding consumption, &c. :—

Taluqs.	Population.	Area, Square miles.	Number of shops.	Sales, Gallons.	Sale Proceeds.	Consumption per head, gallons.	Sales per shop, gallons.	Square miles per shop.	Population per shop.	Average prices.
					RS.					RS. A. P.
Trichinopoly	306,461	557	122	35,105	1,31,034	·114	288	4·57	2,512	3 11 8
Musiri	267,174	758	94	7,687	28,173	·030	71	8·06	2,850	3 10 8
Kulitalai	228,318	879	109	3,636	13,376	·016	29	8·03	2,429	3 10 10
Perambalur	170,567	686	89	3,751	14,054	·022	42	7·71	1,916	3 11 11
Udayarpalem ..	237,893	743	76	6,158	22,932	·026	81	9·78	3,130	3 11 7
Total ..	1,200,408	3,623	490	56,340	2,09,569	·047	115	7·39	2,450	3 11 6

95. The consumption of the district, save in the Trichinopoly taluq, is low. The Trichinopoly taluq comprises what is called the cantonment farm, which coincides with the Trichinopoly and Srirungam Municipalities. The population is 88,562 and the issues for the two towns were 30,399 gallons; giving a rate of ·343 per head, a rate nearly as high as that of Madras itself. Deducting this population and consumption from the total for the taluq and the district, the rates become ·022 and ·023 per head. One reason of the low consumption in the Trichinopoly taluq (outside the cantonment) and in Kulitalai is that liquor is introduced in considerable quantity from the Native State of Puducottah. The shops seem to be sufficient in number; forty-three new shops were opened by the renters, who, however, did not avail themselves of eighty-three old sanctioned shops. The sales per shop are small in Kulitalai and Perambalore.

96. The renters in the financial statement propose to charge Rupees 5,000 or one-sixth for interest and depreciation on Rupees 30,000 fixed capital and dead stock. The Board allow for depreciation only 6 per cent. or Rupees 1,800. The cost of liquor (materials and distillation expense divided by quantity manufactured less distillery wastage) was 10 Annas 8 Pies at 30 under proof. The excise duty Rupees 1,10,001 divided by issues less depôt wastage, gives Rupees 1-10-9 per actual gallon. Distribution cost 2 Annas 11 Pies; inspecting and collecting staff 6 Annas 2 Pies, and vendors' commission 6 Annas, a very high rate. The retail price is therefore made up as follows :—

	RS.	A.	P.
Depreciation	0	0	5
Cost of liquor	0	10	8
Distribution	0	2	11
Establishment	0	6	2
Duty	1	10	9
Vendors' commission	0	6	0
Renters' profit	0	6	7
	3	11	6

97. The duty will be enhanced and the renters' profits lowered, if the consumption does not improve, as they will have eventually to pay up a considerable sum to make up the guarantee, and cannot go on issuing in excess of needs. Assuming sales not to increase, this would add 2 Annas 10 Pies per gallon to the rate of duty. Taking the year as it stands, however, the value of liquor in the distillery and depôts at 10 Annas 8 Pies on 57 gallons and Rupees 2-14-2 on 10,133 gallons duty paid or Rupees 29,238 have to be added to the receipts. The interest on the deposit is Rupees 1,100. Adding these items the total receipts become Rupees 2,30,901, and payments Rupees 2,08,319; excess receipts Rupees 22,582. The renters admit profit Rupees 21,619. The amount of fixed and floating capital is estimated after deducting the deposits with the renters, viz., Rupees 7,469 at Rupees 63,000; so that the renters have made 36 per cent. on their money.

98. *Coimbatore.*—The Coimbatore District was not one of those which the Board proposed as suitable for the excise experiment. The scattered still system was in full force there. The sanctioned arrack shops under the old system numbered 1,438, and there were no less than 1,337 stills, *i.e.*, 13 out of every 14 shopkeepers distilled the liquor they sold. In the Collegal taluq alone was there any approach to a central distillery system, the reason no doubt being that carriage is difficult and the transport of the liquor is cheaper than that of the materials. In some taluqs there were more stills than shops.

	Stills.	Arrack Shops.
Coimbatore	211	195
Satiamangalam	190	194
Collegal	11	111
Pollachy	162	162
Erode	149	151
Bhowany	111	113
Pulladam	161	174
Dharapuram	144	146
Caroor	127	113
Oodamulpettah	71	75
	1,337	1,438

99. On the introduction of the excise system out stills were prohibited, and a single distillery was established at Coimbatore itself. The liquor to be issued by the new renters was to be 30° under proof and the duty was fixed at Rupees 1-12-0. The renters were not ready to issue liquor in sufficient quantity at the opening of the fasli, and they were allowed to import and issue under the contract 8,000 gallons of Colombo arrack obtained from Madras. Subsequently they represented that there was a demand for liquor at a higher strength than 30° under proof and they asked to be allowed to issue a quantity not exceeding 5,000 gallons monthly at 20° under proof at proportionately higher duty and price. This request was acceded to; the duty was fixed at Rupees 2, and the maximum and minimum prices ultimately settled at Rupees 4-4-0 and Rupees 3-4-0 respectively. The guaranteed revenue was Rupees 2,70,000. The payment of this would require issues of 154,386 gallons at 30 under proof, whereas the actual consumption of the district was only 83,150 gallons. The renters were accordingly allowed to pay on issues only.

100. The following is the stock statement reduced to 30° under proof for distilleries, depôts and shops:—

—	Distilleries.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Manufactured and received ..	103,999	94,140	86,456
Issued and sold	94,140	86,456	85,591
Wasted	5,733	2,255	..
Total ..	99,873	88,711	85,591
Balance	4,126	5,429	865

101. The particulars as regards to strengths are as shown below for depôts and shops:—

—	Depôts.		Shops.	
	20° U.P.	30° U.P.	20° U.P.	30° U.P.
Received	20,315	70,922	17,398	66,573
Diluted	− 148	+ 157	..	..
	20,167	71,079	17,398	66,573
Issued and sold	17,398	66,573	17,086	66,064
Wasted	728	1,423	..	..
	18,126	67,996	312	509
Balance ..	2,041	3,083	..	..

13

102. From these figures it will be seen that the wastage in the distillery was at the rate of 5·5 per cent., in the depôts 2·3 per cent., and on the whole manufacture 7·7 per cent. The rate in the depôts was 2·0 per cent. for the weaker and 3·5 per cent. for the stronger. In Salem liquor at 20° under proof wastes only 1·94 per cent. between issue and consumption. Apparently the strong liquor was kept for a long time in some places in Coimbatore, for it is stated that some became 30° under proof without dilution and 148 gallons as shown above gave only 157 gallons at 30° under proof, instead of 169. Taking the rate of wastage given, the allowance of 5 per cent. appears as in Salem to be excessive, in the case of 30° under proof by a quantity equivalent to 3 per cent., and in that of 20° under proof, of 1·5 per cent. The real rates of duty are therefore Rupees 1-11-2 and Rupees 1-15-6 per gallon.

103. The average balances cannot be ascertained exactly because stock was not taken each month; but there is no doubt that the balances maintained were very large. The renters began with 11,645 gallons and manufactured on the average 7,695 gallons, against an average sale of 7,205 gallons reduced to 30° under proof. The closing balance was equivalent to 9,555 gallons. The small balance remaining in the shops, which gives an average of ·752 of a gallon in each shop open, is noteworthy. The average sale per shop is six gallons per mensem, or 0·2 gallon per diem. Each shop had therefore an average of nearly four days' supply.

—	Sales.	Gallons.	Total.
	20 U.P.	30 U.P.	
Coimbatore	4,282	21,795	26,077
Pulladam	3,304	1,993	5,297
Erode	1,284	5,168	6,452
Caroor	44	8,366	8,410
Pollachy	3,065	4,200	7,265
Bhowany	942	3,967	4,909
Dharapuram	1,173	2,839	4,012
Sattiamangalum	2,327	5,584	7,911
Udumalpettah	664	4,238	4,902
Collegal	..	7,913	7,913
	17,085	66,063	83,148

104. The distribution of the liquor in the several strengths is shown by taluqs in the margin. The demand for the stronger liquor seems to be greatest in Pulladam and Pollachy as compared with the total consumption, a fact the cause of which is not apparent. It is not consumed at all in Collegal and scarcely at all in Caroor.

105. The following statement shows the issues and sales in actual gallons in each month, and the average retail prices both strengths being taken together:—

Months.	Issues Monthly.			Sales in Gallons.			Percentage of each Strength.		Per cent of Sales.	Average Price.
	20° U.P.	30° U.P.	Total.	20° U.P.	30° U.P.	Total.	20° U.P.	30° U.P.		RS. A. P.
July	..	15,073	15,073	..	7,040	7,040	..	100·	8·47	3 11 10
August	..	7,483	7,483	..	7,169	7,169	..	100·	8·62	3 11 8
September	1,695	4,517	6,212	432	6,840	7,272	5·9	94·1	8·75	3 12 2
October	2,339	5,477	7,816	1,671	6,223	7,894	21·1	78·9	9·49	3 12 10
November	1,808	4,744	6,552	1,518	5,709	7,327	24·2	75·8	9·05	3 12 10
December	1,898	7,213	9,111	1,706	5,944	7,650	[illegible]	77·7	[illegible]	3 12 7
January	1,980	5,254	7,234	1,800	5,900	7,700	[illegible]	[illegible]	[illegible]	3 12 8
February	1,647	4,467	6,114	1,633	4,765	6,398	25·5	74·5	[illegible]	3 13 0
March	2,087	3,807	5,894	1,767	4,244	6,011	29·4	70·6	7·23	3 13 2
April	1,862	3,891	5,753	1,706	3,824	5,53[illegible]	[illegible]	69·1	6·85	3 13 3
May	2,404	4,387	6,791	2,081	4,167	6,2[illegible]	[illegible]	66·7	7·51	3 13 4
June	2,595	4,609	7,204	2,471	4,238	6,7[illegible]	36·8	63·2	8·07	3 13 6
Total ..	20,315	70,922	91,237	17,085	66,063	83,[illegible]	20·5	79·5	100·0	3 12 [illegible]

106. From this it will be seen that the stronger liquor was gradually displacing the weaker, the proportion having risen to 37 per cent. at the close of the year. The total sales fell in February from 7,700 gallons, the highest in any month but one, to 6,398, and continued to fall during the next two months, the lowest sales being in April, viz., 5,530 gallons. The cause of course is the coincidence of the toddy season. It is very noticeable that the fall was chiefly confined to the weaker liquor; the sales of 20° under proof fell only 9·5 per cent. in the three months, but those of 30° under proof fell 36 per cent. This seems to show that the stronger liquor had less to fear from the competition than the weaker, and the taluqs of Coimbatore and Pulladam, which take the largest quantities of 20° under proof, have also large rents for toddy. The selling price of 30° under proof liquor averaged Rupees 3-11-10 per gallon (intended for 3-12-0) throughout the year, and the falling off in sales was not met by any reduction in price. The price of 20° under proof was Rupees 4 throughout the year, and the average price of liquor of both kinds rose from 3-11-10 to 3-13-6, owing of course to the increasing proportion of sales at the higher strength.

107. The decrease in sales owing to the competition of toddy was greatest in the Sattiamangalum taluq, which however took a high proportion, one-third, of liquor at 20° under proof.

7448

The sale of the 20° under proof seems to have been favored by the renters, for the difference between the duty and retail price, viz., Rupees 2, is the same as for 30° under proof; and cost of distribution, &c., being the same and prime cost greater, the renters' profit on the 20° under proof must have been less. In fact the addition made to the price of the liquor was merely the sum added to the duty. The renters thus tried to meet the demand of the consumers in the matter, and the comparative effect of the toddy competition on the two liquors also shows that the demand was real. The substitution of the stronger liquor is still more marked in the current fasli.

—	Fasli 1256 (Issues Gross). 20° Under Proof.	30° Under Proof.	
July	3,460	[illegible]	7,514
August	3,388	[illegible]78	6,616
September	2,625	3,129	5,754
October	3,304	3,675	6,982
November	2,985	3,227	6,212
December	4,736	2,844	7,580
January	3,451	3,519	6,970
February	2,441	2,607	5,048
	26,360	26,286	52,646

108. The following statement shows the usual particulars as to area, population, shops, and consumption in each taluq:—

Taluqs.	Population as per Census of 1871.	Area in Square Miles.	Number of Shops.	Consumption. Quantity actual Gallons.	Amount realized.	Quantity per Head.	Sales per Shop in Gallon.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
										RS. A. P.
Coimbatore	213,995	623	140	26,077	98,580	·107	186	4·5	1,743	3 12 0
Sattiamangalum	169,916	1,000	164	7,911	30,072	·040	48	6·1	1,036	3 12 10
Collegal	90,830	1,400	77	7,913	29,622	·087	103	17·3	1,171	3 11 11
Pollachy	167,546	700	149	7,265	28,005	·043	49	11·3	1,698	3 13 8
Erode	233,564	698	125	6,452	24,508	·027	52	5·6	1,869	3 12 9
Bhowany	102,813	800	97	4,909	18,631	·048	51	8·3	1,057	3 12 9
Palladam	237,808	815	144	5,298	20,686	·022	37	5·7	1,651	3 14 6
Dharaparum	217,195	852	96	4,013	15,340	·019	42	8·9	2,266	3 13 2
Caroor	175,659	590	103	8,410	31,473	·048	82	5·7	1,705	3 11 11
Udumalpettah	123,650	518	56	4,903	18,551	·040	88	9·3	2,208	3 12 6
	1,763,273	7,996	1,151	83,150	3,15,477	·047	72	7·0	1,532	3 12 8

109. It will be noticed that though 1,438 shops are sanctioned, the renters have opened only 1,151, and thus that, notwithstanding their complaints as to the facilities given to the sale of toddy, they have not availed themselves to the full of the facilities afforded them for pushing the sale of their own liquor. But a proportion of 1,151 shops to 1,578 villages in the district seems sufficient.

110. As regards toddy consumption, Coimbatore, Bhowany, and Dharapuram and Palladam are the taluqs where the arrack renters might meet most competition, and might be expected to use all the arrack shops at their disposal. In Coimbatore, though they have opened only one shop for every two villages, they have one to every 4½ square miles; in Bhowany and Dharaparam there are more shops than villages; and in Palladam the area to each shop is only 5·7 square miles. It seems therefore that sufficient facilities for obtaining arrack have been afforded.

111. The consumption per head is almost exactly the same as in the Salem District which adjoins, and similar variations are observed as between different taluqs. Coimbatore with its large town, and hilly and feverish Collegal, show comparatively high rates; but Palladam, Dharapuram and Erode show like Namkal and Trichengode, very low rates. The sales per shop in Coimbatore are, however, only 72 gallons. The highest average is 186 gallons in Coimbatore, and the lowest 37 in Collegal. From the renters' account it appears that the shopkeepers paid "at rates varying from 3½ to 4 Rupees per gallon," Rupees 2,92,072 for 83,971 gallons issued to them. These figures give a rate on the average, Rupees 3-7-7, or less than the lowest rate mentioned by the renters. The retail prices have been Rupees 3-12-0 and 4 Rupees, and assuming the figures in the accounts to be correct, the profit to the retailers would be from 4 to 8 Annas a gallon, which would be quite sufficient, though the absolute amount of remuneration which the shopkeepers would on the average receive would still be low, as the average sales per shop are not high. It is possible that the sum entered in the renters' account may be that actually received and not that due by the shopkeepers for the liquor supplied, but allowing for this the margin left for retailers' profit is doubtless sufficient.

112. The receipts and charges as returned by the renters show a loss of Rupees 21,091 as the result for the year.

14

113. The charges entered are, however, not all admissible. The interest and commission on sales allowed to Arbuthnot and Co. by the actual renters ought not to be taken into account, as it amounts to a mere distribution of the profits really made. So too the charge for office establishment, which is very high, includes the separate salary paid to a partner in the rent and is part of his share in the profit. The Board would include against the rent a sum of Rupees 10,000 out of office establishment which will take into account a portion of this separate salary, as some charge for a resident manager is no doubt legitimate. The charge for depreciation on fixed capital, viz. 5·78 per cent. is moderate, and is accepted. The cost of liquor is very high, being no less than 12 Annas 9 Pies per actual gallon made; but this is due to the inclusion of Colombo arrack, of which 7,938 gallons were bought for Rupees 9,714, or Rupees 1-3-0 per gallon. Excluding this the prime cost of the remaining liquor, reduced to 30° under proof, is 10 Annas 4 Pies per gallon, which is moderate. Distribution costs 2 Annas 9 Pies per gallon, or exactly the same as in Salem. The excise duty, Rupees 1,56,507, divided by 89,086 (issues less real wastage) gives Rupees 1-12-2 as the true average rate. Establishment, including Rupees 10,000 for office and management, comes to 40,879 Rupees, or 7 Annas 11 Pies; sundries cost 11 Pies. The charges, excluding interest, are therefore as follows:—

	RS.	A.	P.
Depreciation	0	0	9
Cost of liquor	0	12	9
Duty	1	12	2
Establishment	0	7	11
Sundries	0	0	11
Retailers' remuneration	0	5	1
Renters' profit	0	5	1
Total ..	3	12	8

114. The value of liquor in distilleries at Rupees 0-12-9 and that in depôts at Rupees 3-2-6 amount to Rupees 20,423. Receipts may therefore be taken at Rupees 3,12,627 and charges at Rupees 2,85,520, leaving a sum of Rupees 27,107 as gross profit and interest. The fixed capital was Rupees 64,766, and the deposit Rupees 67,509. The floating capital employed is not stated, but the cost of and duty paid on the average balance of liquor would amount only to about Rupees 23,009. There was a sum of Rupees 30,744 obtained as cash deposits from subordinates, a capital which ought to suffice to work the rent, and so large that the Board doubt whether any floating capital was needed. But taking the cost of the average balance the capital found would be about Rupees 1,55,000. Adding interest at 4 per cent. on the fixed deposit to the gross profit above arrived at, there is a sum of Rupees 29,807, which is 19 per cent. on the capital found.

115. *Nilgiris.*—The tender of the Astragram Sugar Company was originally accepted, but before they commenced work the rent was transferred to Arathoon and Co. The amount guaranteed was Rupees 80,500 and the duties and prices were—

	Duty. RS. A. P.	Maximum Price. RS. A. P.	Minimum Price. RS. A. P.
30 Under proof	2 12 0	4 8 0	3 8 0
60 Under proof	1 9 0	2 12 0	2 0 0

116. The last-named liquor was not brought into consumption and the renters having represented that there was a demand for liquor even stronger than 30 under proof, they were allowed to sell at 20 under proof also, with a duty of Rupees 3-2-3, maximum price Rupees 5-4-0, minimum Rupees 4.

117. The payments of duty amounted to Rupees 87,286. At first liquor was obtained from the Palhalli distillery at Mysore, but afterwards a distillery was established at Mettapollium. The liquor was brought to a depôt at Ootacamund under suitable precautions and there excised for consumption on the Nilgiris.

118. The stock statement shows 30,487 gallons at 30 under proof manufactured at Mettapollium, of which 29,706 gallons were sent to the Ootacamund depôt. A quantity equivalent to 36,445 was received there, so that the amount sent from Palhalli was 6,739 gallons at 30 under proof. There are apparently no outlying depôts and consequently no wastage after the liquor is excised is to be taken into account. The true duty is therefore Rupees 2-9-10 per gallon at 30 under proof, and Rupees 2-15-9 at 20 under proof. The whole quantity manufactured and received was (at 30 under proof) 37,226 gallons, of which 34,586 gallons 30 under proof were issued to shops, 1,018 gallons wasted, and the balance was 2,622 gallons. The average balance seems to have been in excess of a month's sales.

119. The amount sold was as marginally noted and equal to 33,221 gallons at 30 under proof. The liquors were in all cases sold for the maximum prices allowed for each strength, and the average price during the year per actual gallon sold was Rupees 4-9-7. The monthly sales are shown below. There were no 60 under proof sales after the first month.

20 Under proof	4,661
30 Under proof	27,815
60 Under proof	138
	32,614

—	20 Under proof.	30 Under proof.	Total.	Per cent.	Percentage of 20 Under proof.	Percentage of 30 Under proof.
July	219	1,938 *138	2,157 138	7·0	10	90
August	502	2,549	3,051	9·3	16	84
September	482	2,533	3,015	9·2	16	84
October	516	2,447	3,063	9·1	17	83
November	284	2,023	2,207	7·1	13	87
December	347	2,283	2,630	8·1	13	87
January	314	2,206	2,520	7·8	12	88
February	277	2,102	2,379	7·3	12	88
March	321	2,174	2,495	7·7	13	87
April	360	2,354	2,714	8·3	13	87
May	469	2,605	3,074	9·4	18	82
June	570	2,601	3,171	9·7	18	82
	4,661	27,953	32,614	100·0	14	86

*60 Under proof.

From this statement it will be apparent how much the influx of visitors from the plains with their servants and of plantation coolies swell the sales from May to October, and also that the strangers prefer 20 under proof liquor.

120. There were 39 shops, so that the sales per shop amount to 881 gallons, the largest average outside the town of Madras. The population per shop is 1,338, and the consumption per head gallon ·660, or nearly double that of Madras town itself.

121. The renters' statement of receipts and charges includes certain items which cannot be admitted as legitimate. These are interest on capital borrowed to make good the deposit with Government subscriptions to Races, Prince of Wales' Reception Fund, &c., amounting to Rupees 907; treats to shopkeepers and subordinates; and the whole cost of plant such as stills, casks, &c., on which only depreciation at 6 per cent. can be admitted. The value of liquor lost by dryage and wastage is also entered; but this is to be included in the cost by dividing by the net quantity. Classifying the remaining charges, and entering the cost of carriage of Palhalli liquor under cost of liquor and not under distribution and rent, &c., charges at Mettapollium under the same head, the result is that the retail price is made up as follows:—

	RS.	A.	P.
Depreciation	0	0	1
Cost of liquor	0	14	2
Distribution	0	0	7
Establishment and management	0	2	1
Sundries	0	1	11
Duty	2	10	7
Vendors' commission	0	4	8
Renters' profit	0	7	6
	4	9	7

122. The cost of liquor is high, as it includes charges on Palhalli arrack. Distribution is merely nominal and represents the cartage of liquor from Mettapollium to Ootacamund. Establishment and sundries comprise the cost of management, and of Government Distillery guards;

nothing was spent on prevention properly so called. The commission to vendors seen varied with the strength and to have been an anna in the rupee on the price.

123. The amount of capital found by the renter was very small. The amount of charges r senting fixed capital was only Rupees 2,647, the value of average balance of stock is estim at Rupees 3,060, and the deposit Rupees 20,500. The total to be found is there Rupees 26,207, against which deposits amounting to Rupees 1,877 are to be set, leav Rupees 24,330. Receipts including 4 per cent. on deposit, &c., as usual are Rupees 1,54,71 and charges admitted as legitimate Rupees 1,34,918; excess receipts Rupees 19,891 or 82 per cent. on the capital. The renters' statement shows only Rupees 9,597; but there is no doubt that the rent was one of the most profitable of any.

124. *Salem.*—The renters were Messrs. Wilson and Company. The conditions of the rent as originally fixed were duty at 30° under proof Rupees 1-12-0 and maximum and minimum prices Rupees 2-12-0 and Rupees 3-12-0 respectively at that strength, with corresponding rates at 60° under proof and at proof. The guarantee was Rupees 3,41,000. The successful tenderers, finding that they had over-estimated the consumption and that at the above rates they could not pay the guaranteed amount, applied for permission to issue at higher strengths and pay higher rates of duty, with higher prices. Finally they were allowed to issue at 20° under proof paying on it Rupees 2-8-0, and charging prices maximum Rupees 5 and minimum Rupees 3-8-0 per gallon. These rates approximate to those which were charged on like strength in North Arcot.

125. It was found that the consumption of spirit was so much less than the estimated amount that the contractors could not be justly held to their guarantee; they were allowed the option of resigning their contract on the 30th June 1876, or of paying duty on the issues only for the first eighteen months of the contract and making good the full guarantee for the remainder of the three years. They elected the latter.

126. The following shows the stock account of renters and shopkeepers:—

—	Distillery.	Depôts (47 in number.)	Shops.
Manufactured and received ...	114,347	105,289	98,548
Wastage	3,080	2,047	...
Issued and sold to public ...	105,289	98,548	95,234
	108,369	100,595	95,234
Balance	5,978	4,694	3,314
	13,986		

The average balance in the distillery and depôts at the close of each month was 13,796 llons; the maximum gallons 16,975, and the minimum 10,672. The sales being on the ge 8,212 gallons, the stipulation in the contract as regards maintenance of stock has been bserved.

From the above figures it will be observed that the gross issues were 105,289 gallons, stage subsequent to issue gallons 2,047 or 1·94 per cent. The renters being allowed r wastage paid duty on 100,245 gallons, but had for sale 103,242 gallons. The cent. wastage was equivalent to a remission of duty of 3·06 per cent.; and the was (2-8-0 × ·9694=) Rupees 2-6-9 per gallon.

...e following statement shows the issues and sales for each month and the average

	Issues from Distillery.	Issued to Shops.	Sold in Shops.	Per cent	Price.
					RS. A. P.
...ly	16,116	8,892	8,357	8·8	4 9 3
...ugust	8,335	8,?97	8,221	8·6	4 7 11
September	9,016	8,195	7,930	8·3	4 7 5
October	9,053	8,965	8,606	9·1	4 7 2
November	7,033	8,071	7,981	8·4	4 6 2
December	9,379	8,672	8,360	8·8	4 6 1
January	8,664	9,762	9,178	9·6	4 6 8
February	8,742	7,968	7,747	8·2	4 6 10
March	6,601	7,677	7,535	7·9	4 6 3
April	7,391	6,783	6,623	7·0	4 5 7
May	6,748	7,214	7,047	7·4	4 5 11
June	8,211	7,752	7,559	7·9	4 5 8
Total ...	105,289	98,548	95,234	100·0	4 6 10

129. The sales thus showed a falling off in the month of February, due of course to the commencement of the palmyra toddy season. Neither the returns here shown for the whole district, nor those given by the Collector for taluqs in detail, show any special reduction of price of arrack which it would be expected that the renters would make to meet the additional competition at this season. The annexed statement shows that prices are highest in Salem and lowest in Utangarai; but the taluqs in which low rates are charged are not those in which toddy is most plentiful, and the Salem taluq pays one-third of the toddy revenue of the district. The following statement shows statistics of consumption, &c., in the several taluqs :—

Taluqs.	Population as per Census of 1871.	Area in square Miles.	Number of Shops open.	Consumption. Quantity in actual Gallons.	Consumption. Amount realized.	Quantity per head.	Sales per Shops. Quantity in Gallons.	Square Miles to each Shop.	Population per Shop.
					RS.				
Salem	395,805	993	163	32,074	1,59,836	·081	147	6	2,416
Ahtur	164,006	708	88	7,375	31,634	·045	84	9	1,864
Namkul	261,009	743	118	7,284	30,112	·027	62	6	2,212
Trichengode ..	249,678	632	112	6,569	23 995	·022	59	6	2,221
Dharampuri ..	190,626	998	141	10,163	46,636	·053	72	7	1,352
Krishnaghiri ..	170,233	658	131	?,555	33,134	·044	56	5	1,279
Oossoor	193,037	1,?69	118	6,967	28,739	·035	59	10	1,633
Tripatore	190,300	805	79	9,207	40,625	·048	116	10	2,415
Utangarai ..	158,801	808	95	8,040	32,551	·052	85	9	1,615
Total..	19,66,995	7,604	1,046	95,234	4,21,376	·048	91	7	

130. Consumption is highest in Salem, Dharampuri, Utangarai and Tripat... in Namkul and Trichengode. This accords with what is usually observed, the... open tracts in the plains without large towns; Salem is a place of lar... remaining taluqs are high-lying, hilly, and feverish at times. In Oossoor... checked by the use of toddy, which is there abundant.

131. The number of shops open was 1,048. The number sanc... 1,857, but of these only 1,577 were open in Fasli 1284. ... number of shops has been reduced 33 per cent. by the pr... part for the low consumption, which is attribute... to the high price charged. This was no doubt ... powerful causes operating, one of which was t... average realized by the shopkeepers. The ren...

keepers for Rupees 4,42,909 with commission Rupees 12,689; whence result gross and ... of Rupees 4-7-11 and Rupees 4-5-10, respectively. The shopkeepers were thus not allowed 2 Annas 1 Pie per gallon; but the average sale price being Rupees 4-6-10, it appears they really received only 1 Anna a-gallon. The average sale per shop was 91 gallons; hence the average remuneration of the shopkeepers was only Rupees 5-11-0 per annum, and th... must have resorted to irregular practices to live.

132. These facts and figures are sufficient to prove the existence of extensive illicit practices. The suppression of a large number of shops the proprietors of which were in some taluqs at least accustomed to distil*; the small margin of remuneration allowed to the shopkeepers; the high strength of the liquor which lends itself to dilution impossible to detect for want of hydrometers not yet supplied; all tend to prove that illicit practices prevail to the detriment of the revenue and renters' profits. The high prices at which the liquor is sold intensifies these evils. Measures have since been taken to reduce prices; the consent of the renters having been obtained by continuance throughout the rent of the exemption from guarantee of revenue at first made, as above stated, for half of the period only.

* The system of taluq distilleries was in force in six only out of the nine taluqs under the old rent.

133. The allowance for depreciation in the renters' financial statement would repay the whole cost of the buildings and plant within the term of the contract and is too high; 6 per cent. or Rupees 2,536 is ample, and is equal to 5 Pies per gallon sold. The whole sum disbursed for materials, &c., should have been entered under cost of liquor, and not the cost of that sold and wasted only. On the figures given, the cost is 11 Annas and 1 Pie per gallon. Distribution is 2 Annas and 9 Pies, and commission to shopkeepers 2 Annas and 1 Pie. Establishments come to 3 Annas and 10 Pies, and sundries to 5 Pies. The true duty being Rupees 2-6-9, the price to the shopkeepers is made up as follows :—

	RS.	A.	P.
Depreciation	0	0	5
Cost of liquor	0	11	1
Distribution	0	2	9
Establishment	0	3	10
Sundries	0	0	5
Duty	2	6	9
Vendors' commission	0	2	1
Renters' profit	0	12	7
	4	7	11

134. This rate of profit is enormously high. The stock of liquor in the distillery was 5,978 gallons, and in the depôts 4,694; and at 11 Annas and 1 Pie and Rupees 3-9-3, respectively, these quantities represent assets of Rupees 4,141 and Rupees 16,795. The total receipts are therefore Rupees 4,63,846; and total charges admitted Rupees 3,82,742, so that the profit becomes Rupees 81,104. The guarantee deposit and fixed capital amount to Rupees 1,27,520; and the floating capital is stated by the renters as Rupees 31,593, but there is a set off of Rupees 14,141 deposited by shopkeepers and others. The net sum is Rupees 17,452. The Board would estimate the sum really required at Rupees 24,000. Taking the renters' figures, however, and adding to the profit 4 per cent. interest on the guarantee deposit (which is in Government Paper), the result is that the renters have made 55·3 per cent. per annum on their money. The rate of profit per gallon above given is 21·8 per cent. on the sum sunk in it, whence it results, roughly speaking, that the money is turned over about two-and-a-half times in the year. The total profit was at ...e rate of 14 Annas for each gallon sold.

Abkari Management, Town of Madras.

The peculiar abkàry system prevailing in the town of Madras, the different kinds of liquor ... are termed "the inside" and "outside" limits and the manner in which the dowles are fixed were detailed in the last year's Abkàry report. The details of the toddy revenue and ...ing that revenue were also described. The actual Abkàry transactions of the ...red with those of last year, the quantity of liquor sold and their realisations. Of the two kinds of liquor issued in the town, Colombo arrack continued ...muthu Pillay. The contract for the supply of Puttai arrack was ... at 10 a gallon instead of Annas 12 paid to Mr. Pritchard ...The lease of the outside Puttai was given to the same renters as in ...of the two tenders received. The daily dowles however fell ... Fasli 1284.

Paras 55-75.

daily dowles at the beginning and end of Fasli 1285 are given below as compared with those of Fasli 1284. The number of arrack shops remained the same :—

	Fasli 1284.		Fasli 1285.	
	July 1874.	June 1875.	July 1875.	June 1876.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
Colombo	324	272	262	258
Puttai {Inside	205	162	171	165
Puttai {Outside ...	122	122	110	110

137. The following statement shows the quarterly sales during the year compared with those of Fasli 1284 :—

—	Colombo.		Puttai Inside.		Puttai Outside.	
	Fasli 1284.	Fasli 1285.	Fasli 1284.	Fasli 1285.	Fasli 1284.	Fasli 1285.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
July to September	24,353	21,262	15,611	14,712	9,727	8,203
October to December	27,049	26,678	15,850	19,209	11,493	9,458
January to March	24,288	24,067	15,242	18,586	11,044	10,837
April to June	24,723	23,363	15,214	13,555	10,469	9,360
Total ..	100,413	95,370	61,917	66,060	42,733	37,858

138. There has been a falling off in the sales of Colombo arrack and outside Puttai due to bad season. The increase in the consumption of inside Puttai is ascribed to the presence of a large number of retainers and servants who accompanied the native chiefs to Madras during the visit of His Royal Highness the Prince of Wales.

139. The following statement shows the particulars regarding consumption, &c., of arrack according to the Municipal Divisions :—

Divisions.	Population.	Area.	Shops.			Issues.			Consumption per head.			Sales per Shop.		Square Miles per Shop.	Population per Shop.
			Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.	Colombo.	Puttai.		
1st Municipal Division	65,547	5·3	3	8	11	6,620	9,104	15,724	·101	·139	·240	2,207	1,138	·48	5,9[illegible]
2nd do. ..	75,326	·7	10	6	16	26,709	12,370	39,079	·355	·164	·519	2,671	[illegible]	·04	4[illegible]
3rd do. ..	50,957	·7	12	5	17	21,396	9,020	30,416	·420	·177	·597	1,783	1,804	·04	
4th do. ..	9,791	3·9	1	2	3	1,356	2,452	3,808	·139	·250	·389	1,356	1,226	1·3[illegible]	
5th do. ..	65,491	2·8	11	11	22	18,869	11,751	30,620	·288	·179	·467	1,715	1,068	[illegible]	
6th do. ..	19,390	5·4	..	2	2	..	2,607	2,607	..	·134	·134	..	1,303		
7th do. ..	69,568	1·5	9	11	20	15,737	9,740	25,477	·226	·140	·366	1,749	885		
8th do. ..	41,482	6·5	2	8	10	4,684	4,204	8,888	·113	·101	·214	2,342	[illegible]		
Total ..	397,552	26·8	18	53	101	95,371	61,248	156,619	·240	·154	·394	1,957			
Outside limit ..	127,549	207·0	..	40	40	..	42,673	42,673	..	·335	·335				
Grand Total ..	525,101	233·8	48	93	141	95,371	103,921	199,292	·182	·198					

140. The consumption was greatest in the 2nd and 3rd Di[visions ...]
a dense population. The 5th and 7th Divisions come next.
[...]lation inhabiting Cholay, Porsewak, Chintadripet, Trip[...]
The total Abkary receipts and charges and the net re[...]
following statement :—

17

Receipts.		Charges.	
	RS.		RS.
Colombo	4,58,170	Colombo	96,753
Puttai, Inside	2,47,736	Puttai	66,900
Do. Outside	1,18,308	Sader ward, &c.	2,723
Toddy	3,21,494	Establishment	21,835
License fees	3,862		
Miscellaneous	504		
Arrears	9,168		
Total ...	11,59,242	Total ...	1,88,211

141. The actual receipts of Fasli 1285, amounted to Rupees 11,59,242 against 11,58,169 in the previous year. The charges were 1,88,211 against 2,37,968. The decrease is due to the reduction of Annas 2 per gallon in the cost of Puttai arrack manufactured and also to less quantity of Colombo arrack having been taken from the Contractor's stock, a portion of the issue having been taken out of the Government reserve in order to empty the vats, which was necessary, the godowns in which they were contained being required for the Harbour Works ; an arrangement has now been made whereby the reserve is in future to be kept up by the Contractor.

	No.	Fine
		RS.
Adulteration	8	90
Selling below minimum	4	100
Transport of liquor without permit ..	*13	252
Keeping in hand more liquor than 5 days dowle	*4	30
Non-production of sample liquor sealed by the Abkary officers for being tested at the Deputy Collector's Office	1	25
Using unstamped trees	62	325
Selling liquor in unlicensed places ..	1	15
	93	807

142. There was a balance of Rupees 10,634 recoverable with the exception of Rupees 365.

143. The offences detected and punished under the stipulations of the licenses are shown in the margin.

	No. of Shops. Inside.	No. of Shops. Outside.	Total.
Fasli 1284	299	138	437
Fasli 1285	300	142	442

144. In the number of toddy shops there was a slight increase almost entirely in the outside limits. Eight shops in Kuttivak of the 3rd-class were reduced to the 4th-class, but to make up the loss additional shops were opened. In the number of temporary palmyra toddy shops there was an increase of 12 shops, the number in Fasli 1285 being 124 against 112 in the previous year.

RENTED DISTRICTS.

[14]5. The information available regarding statistics of consumption in farmed districts is [...]y derived from the returns furnished by the renters and their shopkeepers. It is almost [...]y untested and unchecked, and therefore not as trustworthy as it might be ; but is neverthe[less use]ful. So far as the returns show the sale proceeds of liquor or the receipts and charges of [re]nters they give ample evidence of their incorrectness, but as regards consumption, especially [...]ms worked on the amani system, *i.e.*, where subrenting is prohibited, and where distillation [is car]ried on only in one or two central distilleries in each taluq, the figures are valuable, since [if they] err, it is most probably in understating rather than overstating the consumption. The [...] of receipts are evidently wrong, because the renters wish to minimize their apparent [...] and to show (with a view to famine remission) that they are working at a loss ; and the [same re]asons would lead them to understate the number of gallons sold.

[14]6. This being so, it is a striking fact that the consumption in these districts should be [...]l except in Malabar as universally higher than in the excise districts. The following [statemen]t shows the principal facts connected with the working of the system in these districts.

* License also cancelled and liquor confiscated in these cases.

Rented Districts, Fasli 1285.

Districts.	Taluqs under the Amani System.	Rental.	Gross Receipts returned.	Consumption. 20° Under proof, 30° Under proof.	Consumption. 60° Under proof.	Consumption. Total.	Consumption. Equivalent at 30° Under proof.	Resulting Duty at 30° Under proof.	Average Price. 30° Under proof.	Average Price. 60° Under proof.	Consumption per Head. Actual Gallons.	Consumption per Head. Reduced to 30° Under proof.	Number of Shops.	Remarks.
		RS.	RS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.				
Godavery ...	None	1,95,520	3,62,323	1,228	277,476	278,704	159,828	1 3 7	1 13 8	1 4 9	·175	·100	1,415	Returns wanting from 67 shops.
Kistna ...	Bander, Gudivada, Bezwada, Nuzid, Repalli, Bapatla, Guntoor.	1,94,800	2,51,662	24,576	116,196	140,772	90,974	2 2 3	3 0 6	1 8 5	·097	·063	3,985	*Sanctioned*, shops apparently not all open Fasli 1285.
Kurnool ...	Koilkuntla and Patti-konda.	1,36,700	2,01,061	48,589	88,364	136,953	99,083	1 6 1	2 8 4	0 14 9	·149	·108	1,014	The 60° under proof liquor was sold below the minimum.
Cuddapah ...	Budwail, Sidhout and Pullampett.	2,16,095	3,18,080	71,064	42,253	113,317	95,209	2 4 4	3 4 2	2 0 9	·084	·071	955	
Bellary ...	All taluqs	3,01,950	3,14,466	170,586	262	176,848	170,536	1 12 4	3 0 3	2 4 0	·107	·107	1,335	
Madura ...	Madura	1,98,250	3,14,527	97,123	17,543	114,666	107,148	1 13 7	2 12 5	2 9 5	·051	·047	839	
Tinnevelly ...	All taluqs	1,37,000	2,57,169	35,190	122,902	158,092	105,420	1 4 10	2 4 2	1 7 2	·093	·062	950	1,778 shops sanctioned.
Malabar ...	All taluqs	1,55,400	2,75,391	51,378	63,353	114,731	90,781	1 11 5	4 7 11* / 2 14 0	1 7 3	·051	·040	1,119	1,663 shops sanctioned.
Canara ...	Uppinangadi, Mangalore Town.	82,600	1,10,640	7,581	70,772	78,353	48,022	1 11 7	2 4 8	1 4 11	·085	·052	696	1,171 shops sanctioned.

* 20° under proof.

. and minimum prices of common arrack were the same in most of the

	Maximum.	Minimum.
	RS. A. P.	RS. A. P.
under proof	3 4 0	2 4 0
60° do.	1 8 0	1 4 0

148. The Board now proceed to notice briefly the statistics of the administration in each district so far as remark is called for.

149. *Godavery.*—The farms were sold for Rs. 1,95,520 as shown in the margin. The total sale proceeds are returned as Rupees 3,62,323, which leaves Rupees 1,66,803 or 9 Annas 7 Pies to pay the renter's and retailer's profits and cost of liquor. This sum is obviously insufficient, though the spirits sold were only 60° under proof. In Amalapur and Rajamundry the rent exceeds the sale proceeds, and in Ramachendrapur the receipts according to the returns were only Rupees 700 above the rent. In the last named taluq, one-fourth of the shopkeepers did not send returns, and the renter of Rajamundry has failed and the farm has been re-sold and the renter of Amalapur has prayed to be released from his contract. In Yernagudam, Nursapur, Bhimavaram, Cocanada, Coringa, Pittapur and Tuni, the excess of receipts above rent varies from 11 Annas 3 Pies to 14 Annas 4 Pies; the lowest of these sums would leave adequate profit. The average price of 60° under proof was generally Rupees 1-4-0 which is the minimum fixed, but was as high as Rupees 1-8-0 in Yernagudam and Cocanada and in Coringa Rupees 1-6-0. The following statement shows consumption, &c.—

	RS.
Ramachendrapur	20,150
Amalapur	11,100
Rajamundry	30,050
Yernagudam	16,400
Tenuku	21,310
Ellore	26,000
Nursapur	16,000
Bhimavaram	14,800
Peddapur	8,660
Cocanada / Coringa	26,020
Pittapur / Tuni	5,030
	1,95,520

Taluqs.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Sale Proceeds.	Consumption per head.	Sales per Shop. Quantity in Gallons.	Square Miles to each Shop.	Population per Shop.
Ramachendrapur ..	203,583	507	150	16,666	20,850	·082	111	3·38	1,357
Amalapur	206,885	437	155	8,128	10,160	·039	524	2·82	1,334
Yernagudam	145,715	1,250	164	20,513	30,794	·141	125	7·62	888
Rajamundry	128,901	2,058	114	22,258	27,798	·172	195	18·05	1,130
Tenuku	167,191	366	175	27,166	33,966	·162	155	2·09	957
Ellore	139,575	729	136	44,186	55,226	·323	325	5·36	1,006
Bhimavaram	92,457	416	97	42,221	52,776	·456	435	4·28	953
Nursapur	177,876	456	141	29,281	36,577	·164	207	3·19	1,261
Peddapur	111,489	505	120	11,627	14,622	·104	969	4·20	929
Cocanada	66,944	..	61	33,875	49,705	·506	555	..	1,097
Coringa	24,916	..	21	11,390	16,273	·457	542	..	1,186
Pittapur	79,666	..	56	7,929	9,921	·099	141	..	1,421
Tuni	50,201	..	25	3,471	4,381	·069	138	..	2,068
Total ..	16,92,930	6,224	1,415	278,704	362,323	·175	197	4·39	1,125

30° Under Proof—1,226.
60° Under Proof—2,77,478.

150. The high consumption in Cocanada and Coringa is due to the presence of a dense trading population; as regards that in Bhimavaram it is said that liquor is taken into the adjoining taluqs of Kistna district; in Ellore there is a large number of pensioned sepoys, and also a considerable population of artizans; and the low consumption in Amalapur is due partly to the incompleteness of the returns and partly to a large production and consumption of toddy. The arrack used in the district is made almost exclusively from toddy.

151. *Kistna.*—The following statement shows consumption, arrack rental and average prices by taluq. One of the renters who held eight taluqs at Rupees 74,900 was allowed on application to cancel his contract, and on resale of the rents, a loss of Rupees 21,550 per annum resulted. This, however, did not take effect till after the close of Fasli 1285.

Taluqs.		30° Under Proof.	60° Under Proof.	Total.
				GALS.
Amani System.	Bándar	..	48,199	48,199
	Gudiwada	..	7,969	7,969
	Bezwada	1,410	5,342	6,752
	Nuzvid	..	12,012	12,012
	Guntoor	3,934	1,971	5,905
	Bapatla	..	18,003	18,003
	Repalli	..	14,308	14,308
	Vissanapett	..	8,391	8,391
	Nandigama	5,816	..	5,816
	Sattanapalli	4,539	..	4,539
	Palnad	5,815	..	5,815
	Narsarowpett	3,231	..	3,231
	Vinukonda	1,832	..	1,832
	Total ..	26,577	116,195	140,772

152. The con[...] Delta and in the up[...] Kistna is almost entirely be seen from the margin[...] shows the taluqs man[...] system. The arrack is m[...] [...]ly and there has been considerab[...] [...]veen the renters. The gross receipts o[...] [...]rack renters amounted, as reported, to Rs. [...]51,662 or Rs. 1-12-7 per gallon. The 30° under proof was sold at the maximum rate. The average duty on actual gallons sold was 11 Annas 7 Pies, which leaves ample margin for profit. The number of shops entered in the consumption statement seems to be the number sanctioned and not those actually open.

Taluqs	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per head.	Sales per shop. Quantity in Gallons.	Square Miles to each Shop.	Population per Shop.	Amount of Rental.	Average Price.
					RS.					RS.	RS. A. P.
[R]epally	169,912	622	386	14,308	17,960	·084	37·07	1·61	440	13,100	1 4 1
[B]apatla ..	143,629	694	413	18,003	27,096	·125	43·59	1·68	348	14,000	1 8 1
[G]untoor	126,997	492	345	5,905	11,686	·047	17·11	1·43	368	23,100	1 15 8
[G]udivada	87,138	533	164	7,969	16,249	·092	48·59	3·25	531	9,350	1 4 7
[B]undur	164,525	677	87	48,199	86,337	·293	551·01	7·78	1,891	60,100	1 12 8
[B]ezwada	83,081	389	65	6,752	10,619	·081	103·88	5·98	1,278	20,050	1 9 2
[N]uzvid	107,465	526	222	12,012	15,336	·112	54·11	2·37	484	8,050	1 4 5
[V]issanapett ..	55,662	305	38	8,391	9,777	·151	220·82	8·03	1,465	3,650	1 2 8
[N]andigama ..	106,452	600	1,265	5,816	18,903	·054	17·0	2·80	406	12,500	3 4 0
[S]attanapalli ..	101,728	621		2,539	8,250	·025				6,200	3 4 0
[P]alnad	120,658	1,093		5,815	18,900	·048				12,100	3 4 0
[N]arsarowpett ..	120,619	674		3,231	10,500	·027				7,550	3 4 0
[V]inukonda ..	64,508	557		1,832	6,050	·028				4,150	3 4 10
	1,452,374	7,783	3,985	140,772	2,51,632	* ·097	35·0	2·0	364	194,800	1 12 7

30° 24,576
60° 116,196

153. *Cuddapah.*—In this district the taluqs of Budwail, Pullumpett, and Sidhout were [re]nted on the Amani system. The following statement shows rental consumption, prices and [du]ties in each taluq :—

—	Population.	Area.	Sales.	Amount.	Number of Shops.	Consumption per head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.
			GALS.	RS.		GALS.	GALS.			RS.	RS. A. P.
[P]ullumpett ..	143,384	670	11,414	42,108	65	·079	175	10·5	2,221	25,000	3 11 0
[Si]dhout	75,598	313	5,826	19,574	54	·073	108	6·4	1,418	9,780	3 5 9
[Bu]dwail	93,445	579	4,250	12,750	38	·045	114	15·2	2,400	8,825	3 0 0
[Pr]oddatur ..	103,424	508	11,646	* 31,148	81	·112	144	6·3	1,276	15,800	2 10 10
[Ja]mmalmadugu ..	109,963	609	7,699	29,205	98	·070	79	6·2	1,122	19,950	3 12 8
[Pu]livendla ..	109,732	704	7,530	16,742	84	·068	90	8·4	1,306	17,600	2 3 7
[Cu]ddapah	161,468	1,207	21,444	61,490	103	·132	208	11·7	1,567	45,350	2 13 11
[Ro]yachoti ..	124,977	649	6,978	16,037	101	·056	69	6·4	1,237	14,000	2 4 9
[M]adanapalli ..	133,389	631	9,523	29,662	96	·071	99	6·6	1,389	25,500	3 1 10
[K]adiri	141,533	1,442	17,862	31,921	142	·126	126	10·1	997	14,080	1 12 7
[V]oilpaud	145,186	703	9,145	27,435	93	·063	98	7·6	1,561	21,010	3 0 0
Total ..	1,343,099	8,050	113,317	318,080	955	..	..	..	..	..	..
Average ..	..	..	..	..	..	·081	119	8·4	1,406	2,16,095	2 12 4

19

Except in Pulivendala and Royachoti, for which returns are probably wrong, the margin between duty and price here shown is, considering the strengths enough to give the renters a profit. The whole sales were distributed as follows :—20° under-proof 2,021 gallons (Madanapalli 1,867 gallons, Proddatur 154 gallons); 30° under-proof 69,043 gallons; 60° under-proof 42,253 gallons (Prodatur 4,439 gallons, Cuddapah 5,636 gallons, Royachoti 6,786 gallons, Pulivendla 7,530 gallons Kadiri 17,862 gallons). In Budwail, Sidhout and Pullumpett, Jammalamadugu and Voilpaud 30° under-proof was alone consumed; in Kadiri and Pulivendala only 60° under-proof. The sale of 20° under-proof is not allowed by the contract, but the strength is probably doubtful. The consumption in the district except in the Budwail Taluq is fairly good, and the shops are well distributed. The maximum and minimum prices were for 30° under-proof Rupees 4 and Rupees 3, and for 60° under-proof, Rupees 2-4 and Rupees 1-12.

154. *Bellary.*—The whole of the Bellary district (except the Cantonment Excise Farm) was managed on the Amani system. The total sales amounted to 170,648 gallons, which, with the exception of 262 gallons of 60° under-proof, sold in Madaksira Taluq, was all 30° under-proof. The sale proceeds were Rupees 514,466 or Rupees 3-0-3 per gallon. The maximum and minimum prices of 30° under-proof were Rs. 4 and Rupees 3. The lower rate was adopted everywhere except in Harpunhulli and Kudlighi, where the price was Rupees 4. The statement of consumption, shops, &c., is as follows :—

Taluqs.	Population.	Area.	Shops.	Consumption.	Sale Proceeds.	Consumption per head.	Average Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Prices.	Average Duty.
		SQ. M.		GALS.	RS.	GALS.				RS.	RS. A. P.	RS. A. P.
Bellary	* 130,478	* 919	81	16,162	48,487	·124	199	11·2	1,611	37,500	3 0 0	2 5 6
Hospett ..	93,424	468	56	8,283	24,730	·088	96	5·4	1,668	21,000	3 0 0	2 8 8
Kudlighi ..	93,228	839	37	1,162	4,048	·012	31	22·7	2,519	4,500	4 0 0	3 15 7
Hudgilli ..	89,538	670	47	2,995	8,986	·033	64	14·3	1,905	3,100	3 0 0	1 0 7
Harpanhalli ..	85,729	678	37	1,552	6,209	·018	42	18·1	2,317	4,650	4 0 0	3 0 0
Alur	98,230	646	94	14,407	43,221	·146	153	6·9	1,045	26,000	3 0 0	1 12 11
Adoni	181,583	810	107	21,201	63,602	·117	198	7·6	1,697	45,000	3 0 0	2 4 3
Gooty	144,508	947	150	24,604	73,811	·170	164	6·3	963	40,260	3 0 0	1 10 2
Tadpatri ..	117,211	578	127	25,345	46,034	·181	120	4·6	923	19,700	3 0 0	1 4 7
Raidrug ..	87,773	881	65	12,046	36,137	·137	171	13·7	1,308	[illegible]	3 0 0	1 10 10
Anantapur ..	102,731	739	190	13,992	41,977	·136	73	3·[illegible]	540	27,000	3 0 0	1 14 11
Dharmaveram ..	120,608	1,093	110	12,686	38,0[illegible]3	·105	116	10·0	1,096	15,900	3 0 0	1 3 2
Penkonda ..	88,754	908	83	13,640	40,920	·153	164	10·9	1,069	18,200	3 0 0	1 5 4
Hindupur ..	87,895	424	80	8,351	25,053	·095	104	5·3	1,088	9,200	3 0 0	1 1 7
Madaksira ..	78,458	451	43	4,248	12,548	·053	98	10·5	1,847	7,100	2 15 3	1 11 1
	1,601,244	11,637	1,335	1,70,648	5,14,466	·107	128	8·3	1,238	3,01,950	3 0 3	1 12 4

* Cantonment excluded.

155. The rate of consumption is good except in the Western taluqs. It is exceptionally bad in Kudlighi where the maximum price was charged. The three taluqs are very inadequately supplied with shops. The returns, however, are possibly wrong as to sale proceeds or number of gallons sold, for it will be seen on reference to the last two columns that in several taluqs there is a totally inadequate margin between the duty and price, whence cost of liquor, renters' and retailers' profits, &c., are to be met. In some cases, however, a quite excessive sum remains over and above duty. The figures, though probably not quite correct, illustrate the variability of the incidence of the taxation under the renting system.

—	30° Under Proof.	60° Under Proof.	Total.
Pattikonda	17,873	754	18,627
Nandial	348	19,410	19,758
Sirwell	4,011	3,184	7,195
Koilkuntla	5,645	4,924	10,569
Nandikotkur ..	4,779	8,273	13,052
Ramalakota	14,157	32,166	46,823
Cumbum	1,776	15,272	17,048
Markapur	..	4,381	4,381
Total ..	48,589	88,364	136,953

156. *Kurnool.*—In this district a considerable proportion of the consumption, nearly two-thirds is at 60° under proof as shown in the margin. The maximum and minimum prices were the usual rates Rupees 3-4-0 and Rupees 2-4-0 for 30° under proof, and Rupees 1-8-0 and 1-4-0 for 60° under proof. In renting this district a considerable loss ascribed to the separation of the arrack and toddy accrued; the amount of the bids for both being Rupees 2,27,530, or nearly a lakh less than the old revenue. The original bids were higher by Rupees 33,700, but several of the contracts went by default and were resold at a loss to Government. The following is the consumption statement :—

Taluqs.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption.		Consumption per head.	Sales per Shop.	Square Miles to each Shop.	Population per Shop.	Rental.	Average Prices.
				Quantity in Gallons.	Amount.		Quantity in gallons.				
					RS.					RS.	RS. A. P.
Patticondah	173,434	1,071	165	18,628	41,050	·107	113	6·5	1,051	26,750	2 3 3
Nandial	107,320	862	119	19,759	25,614	·184	166	7·2	90	20,000	1 4 8
Sirwell	71,066	527	89	7,196	15,856	·101	81	5·9	798	10,000	2 3 3
Koilkuntla	98,844	582	97	10,569	24,470	·107	109	6·0	1,019	12,050	2 5 1
Cumbum	123,012	1,048	137	17,048	21,347	·138	124	7·6	898	13,500	1 4 0
Markapur	92,665	1,248	111	4,381	5,662	·047	39	11·2	835	3,850	1 4 8
Nandikotkur	101,866	1,322	116	13,053	26,039	·128	112	11·4	878	23,000	2 0 0
Ramalkota	146,195	810	180	46,325	44,074	·317	257	4·5	812	27,550	0 15 3
Total ..	914,432	7,470	1,015	136,959	204,062	·149	135	7·3	900	136,700	1 7 10

157. The returns are evidently worthless as regards amount of the gross receipts, and the average prices and duties cannot be deduced from them. The consumption is very high, especially in Ramalkota which includes Kurnool, the chief town in the district.

158. *Madura.*—One taluq, that of Madura, was managed on the Amani system. The usual maximum and minimum rates were prescribed, and would seem to have been observed except in Periakolum and Dindigul where 60° under proof was sold above the maximum rate. But the returns are, as to strengths, very doubtful. The following is the statement of consumption, rental, &c :—

Taluqs.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption.		Consumption per head.	Sale per Shop.	Square Miles to each Shop.	Population per Shop.	Rental.	Average Prices.	Average Duty.
				Gallons.	Amount.		Quantity in Gallons.					
					RS.				RS.	RS.	RS. A. P.	RS. A. P.
Madura	331,418	446	127	24,836	73,567	·107	196	3·51	1,822	51,600	2 15 4	2 1 3
Tirumangalum ..	241,215	618	45	8,681	19,308	·036	191	13·73	5,360	12,000	2 4 0	1 6 5
Melur	128,983	514	80	10,783	25,092	·083	135	6·425	1,612	16,600	2 6 5	1 8 8
Periakolum	217,418	1,200	54	7,150	20,736	·033	132	22·22	4,026	16,050	2 14 5	2 3 11
Dindigul	324,366	1,109	154	18,075	52,719	·056	117	7·20	2,106	29,200	2 14 8	1 9 10
Ramnad and Shevagunga ..	938,384	4,623	310	31,125	80,758	·033	100	14·92	3,027	27,500 23,200	2 11 0 2 8 3	1 10 1
Pulney	184,831	989	69	14,115	42,346	·076	205	14·33	2,678	21,000	3 0 0	1 7 10
Total ..	2,266,615	9,502	839	*114,666	3,14,527	..	..	..	..	1,97,050	..	..
Average ..	..	..	..	..	..	·056	136	11·32	2,700	..	2 12 11	1 12

* 30° U. P. Gallons 97,123
60° " " 17,543

The high consumption in Madura is, of course, due to the headquarter town. The consumption in Periakolam is very low considering the character of the taluq. It seems to be inadequately supplied with shops, as are also Tirumangalum and Shivagunga. Most of the arrack consumed was made in the district, but some was also imported from Palghaut in Malabar. According to the returns 97,123 gallons of 30° under-proof and 17,543 gallons 60° under-proof (the latter nearly all in Ramnad) were consumed, but the strengths are so uncertain that further analysis of prices or duties would be useless.

159. TINNEVELLY.—This district was worked entirely on the amani system. There were 235 stills in the district under the old rent, but these were reduced to 18. The taluqs of Strivilliputtur, Sattur, and Ottapidaram were under a single renter, who supplied them from one central distillery. The quantity of liquor sold was 158,092 gallons, which realized Rupees 2,57,168, the rental being Rupees 1,37,000. The sales were made up of 35,190 gallons 30° under-proof, and 122,902 gallons 60° under-proof, distributed as shown in the margin. The average price of 30° under-proof which seems to be consumed only in the dry taluqs, was Rupees 2-4-2 and of 60° under-proof Rupees 1-7-1. The usual maximum and minimum prices were in force. The following statement shows consumption, &c. :—

	30° Under-proof.	60° Under-proof.	Total.
	GALLONS.	GALLONS.	GALLONS.
Tinnevelly	2,852	27,775	30,627
Tenkarai	..	16,255	16,255
Sankaranainarkovil ..	..	10,471	10,471
Nangunari	..	14,124	14,124
Ambasamudram ..	..	27,509	27,509
Tenkasi	..	16,925	16,925
Ottapidaram	23,789	578	24,367
Sattur	8,549	747	9,296
Strivilliputtur ..	..	8,518	8,518
Total ..	35,190	122,902	133,092

Tal s.	Popula-tion.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consump-tion per Head.	Sale per Shop. Quantity in Gallons.	Square Miles to each shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Tinnevelly	134,109	365	100	30,627	47,784	·166	306	3·65	1,341	25,200	1 8 11	0 13 2
Tonkarai	234,346	456	144	16,255	24,383	·069	113	3·17	1,627	11,000	1 7 11	0 10 10
Sankaranainarcovil	182,018	609	106	10,471	15,707	·057	89	5·75	1,717	15,000	1 8 0	1 6 11
Nangunari	178,078	604	103	14,124	19,066	·078	137	5·86	1,729	7,100	1 5 7	0 8 1
Ambasamudram	163,215	303	77	27,509	41,263	·168	357	3·94	2,119	15,500	1 8 0	0 9 0
Tenkasi	122,001	337	74	16,925	21,150	·138	229	4·55	1,648	6,300	1 4 0	0 7 10
Strivilliputtur	176,954	533	83	8,518	12,778	·048	105	6·42	2,131	6,250	1 8 0	0 11 9
Sattur	156,862	463	94	9,296	20,355	·059	99	4·93	1,668	16,150	2 3 0	1 10 9
Ottapidaram	296,376	1,147	199	24,367	54,676	·082	122	5·76	1,489	32,500	2 3 11	1 5 4
Grand Total ..	1,693,959	4,817	980	158,092	2,57,168	·093	162	4·92	1,728	1,37,000	1 10 1	0 13 10

21

The number of sanctioned shops is 1,778, an increase over fasli 1284; but though only 980 are opened, they seem sufficient. The consumption is fairly high. The rents of Sunkeranainarkovil and Sattur could, if the returns are to be depended on, be worked only at a loss. In the other cases there is sufficient margin for profit between duty and price.

160. *Malabar.*—In this district, except in the Wynaad, which is supplied from a single distillery at Sultan's Battery, the arrack in use is distilled from toddy, and there has been considerable friction since the separation of the rents, and difficulty has been felt by the arrack-renters in obtaining supplies of toddy for distillation. The difficulty was aggravated by the amani system, which was in force throughout the district, prevented sub-letting, and restricted the supply to two distilleries in each taluq. The distances were too great to allow toddy from outlying parts to be carried without spoiling; the quantities required were great, and the expense considerably increased; and the distillation of surplus toddy is so easy and so well understood by all the people that illicit spirits must be used to a large extent. In some taluqs it would appear that the chief profit of the renter was obtained by conniving at illicit manufacture. Walluvanad is an especially bad taluq, and, according to the returns, there were no sales at all till March, and only 580 gallons in the year; yet the rent was paid. The Collector sees a remedy for this state of things in a return to the old system, but the Board preferred to extend the number of stills, and in the new leases to allow sub-renting. The liquor used is chiefly 60° under-proof, but the consumption of 30° under-proof is considerable, and some at 20° under-proof, known as Colombo arrack, from its resemblance to that spirit, is also used, chiefly in the towns of Calicut and Cannanore. The spirit distilled in the Wynaad is also chiefly at 20° under-proof. Special maximum and minimum prices for the 20° under-proof liquor were settled, viz., Rs. 4-12-0 and Rupees 3-12-0; for other strengths the usual prices were in force. The marginal statement shows the distribution of the strengths sold. The average prices of the three different strengths were Rupees 4-7-11 and Rupees 2-14-0 and Rupees 1-7-4.

—	20° Under-proof.	30° Under-proof.	60° Under-proof.	Total.
	GALS.	GALS.	GALS.	GALS.
Chirakal	195	60	3,072	3,267
Cannanore Cantonment	2,240	347	..	2,587
Kottayam ..	128	2,942	901	3,971
Kurumbranad ..	107	150	16,411	16,668
Wynaad ..	13,386	11,239	..	24,625
Calicut	4,019	11,005	12,047	27,071
Ernad	952	2,698	10,663	14,313
Walluvanad ..	..	8	572	580
Palghaut ..	..	867	7,995	8,862
Ponani	42	153	3,854	4,049
Cochin	..	..	7,838	7,838
Total ..	21,909	29,469	63,353	114,732

161. The consumption statement is annexed. The rate is very low in Chirakal and Kottayam and in the three southern taluqs; there is little doubt that considerable illicit consumption, which the renters were powerless to check, took place in the last-mentioned taluqs. The renters must in most of these cases either have suffered great losses or made large illicit gains, or the returns must be grossly wrong. The Ernad and Wynaad farms must have been very profitable.

Taluqs.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop. Quantity in Gallons.	Square Miles to each Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Chirakal	2,57,377	676	49	3,267	5,297	·023	96·0	11·08	4,219	5,800	1 9 11	1 12 5
Cannanore Cantonment (in Chirakal Taluq) ..			13	2,587	9,794					10,200	3 12 7	3 15 1
Kottayam	1,43,561	460	27	3,970	9,381	·028	147·0	17·04	5,317	10,000	2 5 10	2 8 4
Kurumbranad	2,43,751	527	209	16,668	20,954	·068	79·7	2·57	1,166	14,100	1 4 1	0 13 6
Wynaad	1,25,938	1,115	90	24,625	98,550	·195	273·6	12·39	1,399	48,000	4 0 0	1 15 2
Calicut	1,89,768	360	263	27,972	65,087	·147	106·3	1·33	721	34,100	2 5 3	1 8 7
Ernad	2,87,936	997	145	14,313	29,285	·049	98·7	6·87	1,986	7,100	2 1 1	0 7 11
Walluvanad	2,92,482	932	35	580	884	·002	16·6	26·65	8,356	6,100	1 8 5	10 8 3
Palghaut	3,25,855	681	109	8,862	14,801	·027	81·3	6·25	2,989	11,600	1 10 11	1 4 11
Ponani	2,74,756	450	162	4,049	6,590	·011	24·9	2·77	2,313	4,300	1 10 0	1 1 0
Cochin	19,826	3	18	7,838	14,768	·395	435·4	·167	1,101	4,100	1 14 2	0 8 4
Total ..	22,61,250	6,201	1,119	114,731	2,75,301	..	..	..	..	1,55,400	..	..
Average ..	..	..	..	..	..	·051	102·5	5·54	2,020	..	2 6 5	1 5 8

22

162. SOUTH CANARA.—The difficulties as to distillation from toddy and the prevalence of illicit consumption, which have been noticed as regards Malabar, were felt in this district also, but not so severely, as the amani system was in force in two parts only, viz., Uperangadi and the Mangalore town, comprised in the farm of the Mangalore Taluq. The liquor used is almost entirely 60° under-proof, only 7,581 gallons out of 78,353 being 30° under-proof; and of those 4,288 gallons were sold in Mangalore. The following is the statement of consumption, rental, &c.—

Taluqs.	Population.	Area.	Shops.	Sales	Sale Proceeds.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
				GALS.	RS.		RS.			RS.	RS. A. P.	RS. A. P.
Mangalore ..	242,779	865	214	34,601	51,628	·142	162	4·0	1,134	40,000	1 7 10	1 2 8
Kasergode ..	222,578	1,064	127	8,023	10,045	·036	63	8·4	1,753	10,000	1 4 0	1 3 11
Uperangadi ..	107,722	1,047	89	3,474	6,469	·032	39	11·8	1,210	9,200	1 13 6	1 6 11
Udipi	231,570	892	145	13,810	17,771	·059	95	6·2	1,597	12,700	1 4 7	0 14 9
Kundapur ..	113,713	525	121	18,445	24,187	·162	152	4·3	940	10,700	1 5 0	0 9 3
Total ..	918,362	4,393	696	78,353	1,10,040	·085	113	6·3	1,319	82,600	1 6 6	1 0 10

163. The consumption of the district ought to be higher than that here shown. The number of sanctioned shops is 1,171, distributed thus: Mangalore 321, Cassergode 244, Uperangadi 239, Udipi 232, and Kundapur 135, but only 696 were open owing, it is said, to the difficulty of getting them taken up in the past year under the new rent, on account chiefly of the separation of the arrack and toddy. The insufficiency of legitimate supply is doubtless the cause of the low sales, and consequently of the low margin between duty and price in most of the taluqs. In Kundapur alone is the proper number of shops nearly reached, and in it alone is licit consumption reasonably high, and the margin between duty and price sufficiently remunerative. The low consumption in Uperangadi is ascribed to the amani system. The renter has, no doubt, lost heavily. In Cassergode half the shops were not opened.

TODDY.

164. Beyond the amount of the revenue, which is 22¼ lakhs, very little is known as to the working of the toddy farms. The leases provide for accounts of quantites sold, receipts and charges, &c., being kept by the renters and shopkeepers; but the stipulations were not enforced in the year under report, as it was very generally represented that the shopkeepers were as a class so scattered, so ignorant, and so poor that it would be impossible to comply with the requirements especially in the first year of a new lease. The only particulars as to consumption which are available refer to the districts of Chingleput and Trichinopoly. For the former the dowles which the shopkeepers entered into with the renter and which may be taken to represent consumption have been reported as for fasli 1284; and for the latter the Collector has obtained from the several renters figures which are supposed to represent this consumption. The following statements show the particulars:—

Trichinopoly—Toddy, Fasli 1285.

—	Gallons consumed.	Sale Proceeds.	Rental.	Average Duty.	Average Price.	Consumption per Head.
				A. P.	A. P.	
Cantonment Farm.	146,130	55,073	35,050	2 7	6 0	1·050
Trichinopoly ...	68,810	21,580			5 0	
Musiri	28,698	9,800	1,650	0 11	5 5	·316
Kulitalai	22,919	7,055	2,030	1 5	4 11	·112
Perambalur ...	6,278	2,352	530	1 4	6 0	·037
Udayarpalem ...	6,613	1,354	530	1 3	3 3	·028
Total ...	279,528	97,264	39,790	2 3	5 7	·230

Chingleput—Toddy Dowles, Fasli 1285.

—	Dowles.	Consumption per Head.	Duty.	Average Price.
	GALS.		A. P.	A. P.
Sydapet ...	96,237	1·461	3 2	5 4
Trivellore...	57,969	·357		
Ponneri ...	105,534	1·086		
Chingleput.	125,793	·951		
Madarantacam ...	94,011	·477		
Conjeveram.	142,056	·815		
Total ..	621,630	·767		
Fasli 1284...	718,395	·885		

165. The population under mofussil toddy rents is 30,234,978, and the revenue 19 lakhs. Assuming that the duty is on the average equivalent to that obtained, according to these figures, in Trichinopoly, the consumption per head will be ·446 gallon per head. Looking at the Chingleput consumption, and at that of Madras, which is upwards of 3 gallons a-head, there is no doubt that ·446 gallon a-head is below the truth. If the Chingleput consumption and duty could be realized everywhere, the toddy revenue would be more than 50 lakhs. The figures available are uncertain and the estimates doubtful, but they point to the conclusion that the revenue is capable of considerable development. The first requisite is systematic collection of information regarding it, and steps will be taken to do the utmost possible in this direction under the new leases.

166. A taluqwar statement of toddy rentals will be found in the appendix.

Financial Results.

167. The separation of the arrack and toddy rents resulted, as has been stated, in a considerable increase of demand, as will be seen on comparing the annexed Demand, Collections, and Balance Statement with that given in the report for Fasli 1284. The current demand rose from Rupees 60,93,128 to Rupees 64,23,449, or by just four lakhs. The collections on account of current demands increased from Rupees 55,63,694 to Rupees 60,08,730, and those of arrears from Rupees 3,73,058 to Rupees 5,00,113. The balance outstanding was Rupees 5,01,792 against Rupees 5,56,070 at the beginning of the fasli. The increase in the revenue would have been greater but for the failure of the guarantees in Salem, Coimbatore, and Tanjore by Rupees 2,77,547. The increase in revenue is most marked in North Arcot, South Arcot, and Madura, but also occurs in Vizagapatam, Godavery, Kistna, Bellary, Trichinopoly, Salem (notwithstanding the large shortfall in guarantee), the Nilgiris, and South Canara. The other districts show decrease which in Malabar, Tinnevelly, and Kurnool may be set down to the new arrangements, and to apprehensions entertained by those bidding as to the effect of the separation of toddy and arrack. The figures in the Demand, Collections, and Balance Statement do not always agree with those above given as rental, guarantee, or amount of excise duty for the year, as the whole of the kists do not always fall within the fasli.

23

ABKARI.

Districts.	Demand.						Collections.							Balance.			
	Arrears.	Current.				Total.	Arrears.		Current.				Total.				
		Arrack.	Toddy.	Miscellaneous.	Total.		Collections.	Remissions.	Arrack.	Toddy.	Miscellaneous.	Total.		Arrack.	Toddy.	Arrears.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	13,017	74,705	9,966	849	85,520	98,537	13,017	...	65,457	9,652	849	75,958	88,975	9,248	314	...	9,562
Vizagapatam ...	36,592	1,36,418	37,998	619	1,75,035	2,11,627	19,497	10,000	1,02,901	33,805	619	1,37,325	1,56,822	33,517	4,193	7,095	44,805
Chingleput ...	35,048	85,605	1,24,135	406	2,10,146	2,45,194	35,048	...	85,605	1,12,367	406	1,98,378	2,33,426	...	11,768	...	11,768
North Arcot ...	39,709	2,90,741	1,06,110	735	3,97,586	4,37,295	31,892	...	2,72,880	96,635	735	3,70,250	4,02,142	17,861	9,475	7,817	35,153
South Arcot ...	18,257	1,36,058	1,30,000	512	2,66,570	2,84,827	18,257	...	1,28,833	1,30,000	512	2,59,345	2,77,602	7,225	...	...	7,225
Nellore	9,987	61,000	17,970	378	79,348	89,335	4,858	2,589	57,968	15,721	378	74,067	78,925	4,032	1,249	2,540	7,821
Tanjore	31,254	1,50,583	3,23,000	778	4,74,361	5,05,615	31,254	...	1,50,583	3,20,336	778	4,71,697	5,02,951	...	2,664	...	2,664
Trichinopoly ...	14,573	1,10,000	39,790	406	1,50,196	1,64,769	14,573	...	1,01,532	39,778	406	1,41,716	1,56,289	8,468	12	...	8,480
Coimbatore ...	2,000	1,56,507	90,900	826	2,48,233	2,50,233	2,000	...	1,47,496	83,208	826	2,31,530	2,33,530	9,011	7,692	...	16,703
Nilgiris	...	80,204	...	20,013	1,00,217	1,00,217		...	80,204	...	20,013	1,00,217	1,00,217	...	...	...	...
Salem	23,964	2,73,168	1,35,530	390	4,09,088	4,33,052	20,139	...	2,73,168	98,601	390	3,72,159	3,92,298	...	36,929	3,825	40,754
Godavery ...	24,917	2,13,489	82,120	327	2,95,936	3,20,853	24,621	...	1,90,941	78,965	327	2,70,233	2,94,854	22,548	3,155	296	25,999
Kistna	14,232	1,94,800	64,370	717	2,59,887	2,74,119	14,232	...	1,66,867	51,430	717	2,19,014	2,33,246	27,933	12,940	...	40,873
Cuddapah ...	39,269	2,16,095	17,112	311	2,33,518	2,72,787	37,486	...	1,98,669	14,981	311	2,13,961	2,51,447	17,426	2,131	1,783	21,340
Bellary	1,28,958	4,30,549	3,54,800	1,677	7,87,026	9,15,984	1,28,958	...	3,82,235	3,08,818	1,677	6,92,730	8,21,688	48,314	45,982	...	94,296
Kurnool	26,941	1,36,700	90,830	120	2,27,650	2,54,591	26,941	...	1,24,703	82,969	120	2,07,792	2,34,733	11,997	7,861	...	19,858
Madura	32,687	2,05,250	75,200	526	2,80,976	3,13,663	24,792	2,523	2,00,874	73,999	526	2,75,399	3,01,191	4,376	1,201	5,372	10,949
Tinnevelly ...	24,899	1,37,000	44,050	412	1,81,462	2,06,361	13,116	...	1,27,025	39,511	412	1,66,948	1,80,064	9,975	4,539	11,783	26,297
South Canara ...	22,374	82,800	59,800	254	1,42,654	1,65,028	22,374	...	70,667	55,258	254	1,26,179	1,48,553	11,933	4,542	...	16,475
Malabar	7,890	1,55,400	99,250	3,013	2,57,663	2,65,553	7,890	...	1,52,057	98,690	3,013	2,53,760	2,61,650	3,343	560	...	3,903
Madras	9,499	8,33,162	3,22,843	4,372	11,60,377	11,69,876	9,168	...	8,24,214	3,21,494	4,366	11,50,074	11,59,248	8,948	1,349	331	10,628
Total ...	5,56,067	41,60,034	22,25,774	37,641	64,23,449	69,79,516	5,00,113	15,112	39,03,877	20,67,218	37,635	60,08,730	65,23,955	2,56,155	1,58,556	40,842	5,01,792

Miscellaneous.

168. The following statement shows the number of licenses issued for the sale of European wines and spirits, &c., and of country-brewed beer by wholesale and retail. The fee for a wholesale license is Rupees 25 and for a retail license Rupees 15. The quantity of liquors sold in these shops is not completely known, but the necessary stipulations requiring license-holders to furnish accounts and returns have since been entered in the licenses :—

Districts.	European Liquors.						Country-brewed Beer.						Total.	
	Wholesale.		Retail.		Total.		Wholesale.		Retail.		Total.			
	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam	4	100	5	75	9	175		...	..	...	...	...	9	175
2. Vizagapatam ...	16	400	15	225	31	625	...	...	...	...	...	...	31	625
3. Godavery	22	550	31	465	53	1,015		...	...	...	...	...	53	1,015
4. Kistna	11	275	17	255	28	530		...	...	...	...	...	28	530
5. Nellore	3	75	3	45	6	120		...	...	...	...	...	6	120
6. Cuddapah	*4	100	8	120	12	220		...	...	...	...	...	12	220
7. Bellary District.	5	125	14	210	19	335	...	...	...	...	...	...	19	335
8. Kurnool	3	75	1	15	4	90	...	...	...	...	...	...	4	90
9. Madras	...	...	239	5,755	239	5,755	...	...	...	...	...	...	239	5,755
10. Chingleput ...	2	50	12	180	14	230	...	...	...	...	...	...	14	230
11. North Arcot ...	10	250	32	480	42	730	...	...	..	...	...	...	42	730
12. South Arcot ...	3	75	8	120	11	195	...	...	...	...	...	...	11	195
13. Tanjore	16	400	15	225	31	625	...	...	...	...	...	...	31	625
14. Trichinopoly ...	12	300	15	225	27	525	...	...	3	45	3	45	30	570
15. Madura	11	275	18	270	29	545	...	...	...	...	...	...	29	545
16. Tinnevelly ...	11	275	7	105	18	380	...	...	...	...	...	...	18	380
17. Coimbatore ...	6	150	13	195	19	345	1	25	2	30	3	55	22	400
18. Nilgiris	26	650	22	330	48	980	1	25	20	300	21	325	69	1,305
19. Salem	13	325	23	345	36	670	...	...	2	30	2	30	38	700
20. South Canara ...	8	200	6	90	14	290	...	...	...	..	...	...	14	290
21. Malabar	65	1,625	91	1,365	156	2,990	1	25	3	45	4	70	160	3,060
22. Bellary Cantonment	7	175	5	75	12	250	1	25	12	180	13	205	25	455
Total ...	258	6,450	600	11,170	858	17,620	4	100	42	630	46	730	904	18,350

* In these shops country beer is also sold.

The breweries for the manufacture of country beer which were in work at Bellary were discontinued on the introduction of the increased duty (4 Annas a gallon) at the beginning of the year under report and of the restrictions as to strength and materials to be used. The breweries on the Hills, were two in number, belonging to Messrs. Honeywell and Co and Mr. Frend. The former has ten retail licenses and the latter one wholesale and ten retail licenses. The quantity of beer excised during the year was 79,773 against 94,530 in Fasli 1284.

APPENDIX A.

STATEMENT showing Toddy Rents in the several Districts in the Presidency for Fasli 1285.

Districts and Talnqs.	Rent of Fasli 1285-87 per year.	Districts and Talnqs.	Rent of Fasli 1285-87 per year.
Ganjam District.	RS.	*Kistna District.*	RS.
Chicacole	5,015	Bandar	23,000
Pala Kimedy...	335	Gudivada	5,000
Tekkaly	600	Bezwada	6,050
Tarla	305	Repalli	6,300
Itchapore	710	Bapatla	6,050
Ganjam		Guntoor	7,500
Tirastanum	605	Nandigama	4,300
Mansurkota		Vissanapett Division	1,950
Puroshottamapore	20	Neezavid	1,610
Kullikota	75	Sattanapalli	710
Adgada	305	Vinukonda	350
Biridi	11	Palnad	1,040
Dharakota	30	Narasarowpet	510
Badagada	125		
Jalandra	315	Total ...	64,370
Mandasa	215		
Burwah	735	*Nellore District.*	
Mohiri	50	Gudur and Polur	5,300
Suradah	455	Rapur	1,300
Gumsur	60	Nellore	5,540
Total ...	9,966	Atmakoor	1,310
		Kavali	2,270
Vizagapatam District.		Udayaghiri	810
Vizagapatam	11,300	Khandukur	240
Ankapalli	1,500	Kanighiri	140
Viravalli...	1,025	Ongole	650
Bimlipatam	2,825	Venkatagiri	1,760
Vizianagaram	5,075	Podili and Darsi	160
Gajapathinagaram	1,125		
Chupurupalli...	3,900	Total ...	19,480
Salur...	825		
Bobbili	3,550	*North Arcot District.*	
Paleonda...	3,425	Chittoor	11,220
Parvatipur	825	Chendraghiri...	4,710
Sringavarapukota	1,075	Palmanair	9,435
Yellamanchelly	1,200	Gudeyattam	20,110
Golkonda	348	Vellore	15,910
		Wallajah	14,500
Total...	37,998	Arcot	10,990
		Wandiwash	3,110
		Palur	4,510
Godavery District.		Kalastri	3,025
Ramachendrapuram	8,550	Karvattinagar	8,720
Amalapuram	8,000	Kangundi	5,270
Narsapuram	5,990	Pungauur	2,920
Tanuku	7,750	Arnee	6,150
Bimaveram	3,750		
Rajahmundry	11,000	Total ...	1,20,580
Peddapuram	3,600		
Ellore	14,530	*Cuddapah District.*	
Yerragudam	5,230	Cuddapah	1,300
Cocanada and Coringa	12,020	Sidhout	115
Pittapuram and Tuni	1,700	Budwail...	265
Total ...	82,120	Pullumpot	7,025

STATEMENT showing Toddy Rents in the several Districts in the Presidency for Fasli 1285.—(*Continued*).

District and Taluqs.	Rent of Fasli 1285-87, per year.
Cuddapah District.—(Continued).	RS.
Proddatur	125
Madanapalli	5,110
Voilpaud	2,300
Jammalamadugu	1¼
Kadiri	310
Royachoti	21
Pulivendala	530
Total ...	17,112¼
Kurnool District.	
Koilkuntla	600
Ramalkota	51,200
Nandikotkur	23,150
Pattikonda	21,000
Nandial	12,650
Sirwell	700
Cumbum	725
Markapur	[illegible]155
Total ...	1,1[illegible]180
Bellary District.	
Bellary	27,500
Hospett	30,700
Kudligi	17,900
Havinhadgally	9,100
Hurpanhally	8,500
Alur	5,400
Adoni	65,500
Gooty	26,500
Tadpatri	6,000
Raidrug	13,000
Anantapur	27,000
Dhurmaveram	29,000
Pennakonda	19,500
Hindupur	20,100
Madaksera	28,100
Total ...	3,33,800
Salem District.	
Salem	51,700
Athur	7,300
Namkul	3,500
Trichengode	10,100
Tripatore	8,000
Uttengarai	3,100
Oosoor	49,350
Kistnagiri	4,450
Dharampuri	1,930
Total ...	1,39,430

District and Taluqs.	Rent of Fasli 1285-87, per year.
Coimbatore District.	RS.
Coimbatore	34,050
Pollachy	3,000
Udumalpetta	320
Dharapuram	4,060
Palladura	5,700
Sattiamungalam	14,000
Collegal	7,550
Erode	16,150
Caroor	3,050
Bhowany	3,020
Total ...	90,900
Trichinopoly District.	
Trichinopoly	35,050
Musiri	1,650
Kulitalai	2,030
Perambalore	530
Udaiyarpalem	530
Total ...	39,790
Tanjore District.	
Tanjore	40,300
Combaconum	65,600
Mayaveram	52,600
Shealli	35,500
Nannilam	37,000
Negapatam	36,200
Tritrapundi	19,100
Mannargudi	20,200
Poodukota	16,500
Total ...	3,23,000
Madura District.	
Madura	20,300
Tirumungalam	2,000
Melur	8,000
Periakolum	2,100
Dindigul	3,650
Pulni	1,700
Ramnad Zemindari	14,500
Shivagunga do.	30,200
Total ...	82,450
Tinnevelly District.	
Tinnevelly	6,150
Sankaranainarkovil	3,200
Strivilliputtur	8,150
Sattur	1,150

Statement showing Toddy Rents in the several Districts in the Presidency for Fasli 1285—(*Continued*).

District and Taluqs.	Rent of Fasli 1285-87 per year.
Tinnevelly District.—(Continued).	RS.
Ottapedaram	8,050
Tenkarai	6,600
Ambasamudram	4,700
Tenkasi	3,000
Nanganeri	3,050
Total ...	44,050
Malabar District.	
Cannanore Cantonment	32,000
Chirakole	18,000
Calicut	20,200
Wynaad	250
Kottayam	10,100
Kurumbranad	5,600
Ernad	3,100
Walluvanad	3,000
Palghat	3,100
Ponnani...	2,100
Cochin	1,800
Total ...	99,250
South Canara District.	
Mangalore	22,000
Kasargode	11,000

District and Taluqs.	Rent of Fasli 1285-87 per year.
South Canara District.—(Continued)	RS.
Upparengady	5,300
Udipi	16,000
Kundapur	5,500
Total ...	59,800
**Chingleput District.*	
Sydapet	
Trivellore	
Ponnery	1,24,135
Conjeveram	
Chinglepat	
Madurantakum	
†*South Arcot District.*	
Cuddalore	
Chedumbram	
Virdachellum	
Kallacurchi	1,30,000
Trickalore	
Trinomalay	
Tindevanam	
Villapuram	

* The Toddy Farm of this District was given to Mr. Pritchard, the Arrack Contractor.

† The Toddy was separately sold in one Farm.

APPENDIX B.

No. I.—Total Revenue derived from Duties upon the Consumption of Spirit, Fermented Liquors and Drugs.

Districts.	Population.				Revenue from Duty on				Incidence Head of per Population.	No. of Licenses for retail of any of the foregoing.	Population per License.
	Mohammedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Spirit.	Wine, Beer and other Fermented Liquors.	Drugs.	Total Revenue.			
					RS.	RS.	RS.	RS.	RS. A. P.		
Ganjam	4,826	1,515,262	1,520,088	182·9	75,554	9,966	...	85,520	0 0 11	1,206	1,260
Vizagapatam	21,030	2,138,169	2,159,199	117·7	1,37,037	37,998	...	1,75,035	0 1 4	1,876	1,151
Godavery	35,173	1,557,766	1,592,939	255·9	2,13,816	82,120	...	2,95,936	0 3 0	2,912	547
Kistna	78,941	1,373,433	1,452,374	180·7	1,95,517	64,370	...	2,59,887	0 2 10	5,635	258
Nellore	65,670	1,311,141	1,376,811	162·7	61,378	17,970	...	79,348	0 0 11	1,345	1,024
Cuddapah	103,676	1,247,518	1,351,194	161·5	2,16,186	17,332	...	2,33,518	0 2 9	1,114	1,213
Bellary	113,310	1,502,930	1,616,240	146·9	3,02,429	3,33,800	...	6,36,229	0 6 4	2,872	563
Do. Cantonment	14,473	37,293	51,760	8626·6	1,28,849	21,948	...	1,50,797	2 14 7	151	343
Kurnool	107,920	851,720	959,640	130·4	1,36,820	90,830	...	2,27,650	0 3 10	2,001	480
Madras	56,518	468,583	525,101	2244·0	*6,26,693	*3,13,364	607	*9,40,664	1 12 8	†965	544
Chingleput	17,643	792,992	810,635	318·4	86,011	1,24,135	...	2,10,146	0 4 2	731	1,104
North Arcot	86,741	1,928,537	2,015,278	282·3	2,91,476	1,06,110	...	3,97,586	0 3 2	1,644	1,226
South Arcot	44,567	1,711,250	1,755,817	360·3	1,36,570	1,30,000	...	2,66,570	0 2 5	1,346	1,304
Tanjore	102,703	1,871,028	1,973,731	540·1	1,51,361	3,23,000	...	4,74,361	0 3 10	2,720	726
Trichinopoly	32,024	1,168,384	1,200,408	341·5	1,10,362	39,835	...	1,50,197	0 2 0	667	1,800
Madura	132,833	2,133,782	2,266,615	238·5	2,05,776	75,200	...	2,80,976	0 2 0	2,833	800
Tinnevelly	84,753	1,609,206	1,693,959	327·3	1,37,412	44,050	...	1,81,462	0 1 9	2,908	582
Coimbatore	36,026	1,727,248	1,763,274	237·3	1,57,278	90,955	...	2,48,233	0 2 3	1,788	986
Nilgiris	1,936	47,565	49,501	66·1	80,897	19,320	...	1,00,217	2 0 5	109	454
Salem	52,312	1,914,683	1,966,995	262·9	2,73,528	1,35,560	...	4,09,088	0 3 4	1,913	1,028
South Canara	83,178	835,184	918,362	235·4	82,854	* 59,800	...	1,12,654	0 2 6	1,515	606
Malabar	581,609	1,679,641	2,261,250	376·7	1,58,343	99,320	...	2,57,663	0 1 9	2,541	890
	1,857,857	29,423,320	31,281,177	226·2	39,66,147	22,36,983	607	62,03,737	0 3 2	40,796	767
							Import Duty, Spirits ...	3,57,637			
							Do. Wines ...	1,58,186			
							Grand Total ...	67,19,560			

* Net Arrack Revenue excluding cost of liquor and establishment.

† Colombo shops 48
Puttai do. 93
Retail spirits 239
Chendu. &c., shops ...
Toddy shops ...

No. II.—Revenue derived from Duty on the Consumption of Spirit.

Districts.	Population.				Number of Wholesale Licenses.	Revenue from			Incidence per Head.	Number of Licenses for Retail.	Population per License.
	Mohammedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Spirit Distilled in India in the European Method or Imported.	Country Spirit.	Total.			
							RS.	RS.	RS. A. P.		
Ganjam	4,826	1,515,262	1,520,088	182·9	873	175	75,379	75,554	0 0 10	873	1,741
Vizagapatam	21,630	2,138,169	2,159,199	117·7	*1,256	625	1,36,412	1,37,037	0 1 0	1,256	1,719
Godavery	35,173	1,557,766	1,592,939	255·9	1,468	1,015	2,12,801	2,13,816	0 2 2	1,468	1,085
Kistna	78,941	1,373,433	1,452,374	180·7	4,013	530	1,94,987	1,95,517	0 2 2	4,013	362
Nellore	65,670	1,311,141	1,376,811	162·7	322	120	61,258	61,378	0 0 9	322	4,276
Cuddapah	103,676	1,247,518	1,351,194	161·5	967	220	2,15,966	2,16,186	0 2 6	967	1,397
Bellary	113,310	1,502,930	1,616,240	146·9	1,354	335	3,02,094	3,02,429	0 3 8	1,354	1,194
Do. Cantonment	14,473	37,293	51,760	8626·6	75	250	1,28,599	1,28,849	2 7 10	75	690
Kurnool	107,920	851,720	959,640	130·4	1,018	90	1,36,730	1,36,820	0 2 3	1,018	943
Madras	56,518	468,583	525,101	2244·0	380	3,34,609	2,92,084	6,26,693	1 3 1	380	1,382
Chingleput	17,643	792,992	810,635	318·4	278	230	85,781	86,011	0 1 8	278	2,916
North Arcot	86,741	1,928,537	2,015,278	282·3	825	730	2,90,746	2,91,476	0 2 4	825	2,443
South Arcot	44,567	1,711,250	1,755,817	360·3	895	195	1,36,375	1,36,570	0 1 3	895	1,962
Tanjore	102,703	1,871,028	1,973,731	540·1	523	625	1,50,736	1,51,361	0 1 2	523	3,774
Trichinopoly	32,024	1,168,384	1,200,408	341·5	517	525	1,09,837	1,10,362	0 1 6	517	2,322
Madura	132,833	2,133,782	2,266,615	238·5	868	545	2,05,231	2,05,776	0 1 6	868	2,611
Tinnevelly	84,753	1,609,206	1,693,959	327·3	998	380	1,37,032	1,37,412	0 1 4	998	1,697
Coimbatore	36,026	1,727,248	1,763,274	237·3	1,170	345	1,56,933	1,57,278	0 1 5	1,170	1,507
Nilgiris	1,936	47,565	49,501	66·1	87	980	79,917	80,897	1 10 2	87	569
Salem	52,312	1,914,683	1,966,995	262·9	1,084	670	2,72,858	2,73,528	0 2 3	1,084	1,815
South Canara	83,178	835,184	918,362	235·4	710	290	82,564	82,854	0 1 5	710	1,293
Malabar	581,609	1,679,641	2,261,250	376·7	1,275	2,990	1,55,353	1,58,343	0 1 1	1,275	1,774
	1,857,857	29,423,320	31,281,177	226·2	20,956	3,46,474	36,19,673	39,66,147	0 2 0	20,956	1,492

* Includes 824 Vippa Shops.

26

No. III.—Revenue derived from Duty upon the Consumption of Spirit manufactured in India in the European Method or Imported from abroad.

Districts.	Population.				License Number.		Rate of License Duty.		Still Head and Imported Duty.				Incidence of Still-Head Duty per Gallon.	Incidence of Total Duty collected per Gallon.	Total Revenue.	Incidence per Head.	Population per Retail License.
	Mohammedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wholesale.	Retail.	Wholesale.	Retail.	Rate of Duty per Imperial Gallon, London-proof.	Number of Gallons on which Duty was levied.	Average Strength.	Total Duty collected.					
									RS. A. P.		U.P.	RS.	RS. A. P.		RS.	RS. A. P.	
Ganjam	4,826	1,515,262	1,520,088	182·9	...	9	...	...	...	...	...	175		...	175	0 0 ·02	168,899
Vizagapatam	21,030	2,138,169	2,159,199	117·7	...	31	...	...	...	...	...	625		...	625	0 0 ·05	69,652
Godavery	35,173	1,557,766	1,592,939	255·9	...	53	...	...		...	...	1,015		...	1,015	0 0 ·1	30,055
Kistna	78,941	1,373,433	1,452,374	180·7	...	28	...	...		...	...	530	...	...	530	0 0 ·07	51,871
Nellore	65,670	1,311,141	1,376,811	162·7	...	6	...	...	...	...	...	120	...	...	120	0 0 ·01	229,468
Cuddapah	103,676	1,247,518	1,351,194	161·5	...	12	...	...	...	...	...	220	...	...	220	0 0 ·08	112,600
Bellary	113,310	1,502,930	1,616,210	146·9	...	19	...	...	...	...	...	335	...	...	335	0 0 ·03	85,065
Do. Cantonment	14,473	37,293	51,766	8626·6	...	12	...	...	...	...	...	250	...	...	250	0 0 ·9	4,313
Kurnool	107,920	851,720	959,640	130·4	...	4	...	...	...	...	...	90	...	...	90	0 0 ·01	239,910
Madras	56,513	468,588	525,101	2244·0	...	287	...	...	4 10 1	95,371	25	3,34,609	3 7 7	...	3,34,609	0 10 2	1,830
Chinglepat	17,643	792,992	810,635	318·4	...	42	...	...	...	...	...	200	...	...	200	0 0 ·05	67,553
North Arcot	86,741	1,928,537	2,015,278	282·3	...	42	...	...	...	...	...	730	...	...	730	0 0 ·06	47,983
South Arcot	44,567	1,711,250	1,755,817	360·3	...	11	...	...	...	...	...	195	...	...	195	0 0 ·02	159,620
Tanjore	102,703	1,871,028	1,973,731	540·1	...	31	...	...	...	...	...	625	...	...	625	0 0 ·06	63,669
Trichinopoly	32,024	1,168,384	1,200,408	341·5	...	27	...	...	...	...	...	525	...	...	525	0 0 ·08	44,460
Madura	132,833	2,133,782	2,266,615	238·5	...	29	...	...	...	...	...	545	...	...	545	0 0 ·08	78,159
Tinnevelly	84,753	1,609,266	1,693,959	327·3	...	18	...	...	...	...	...	380	...	...	380	0 0 ·04	94,109
Coimbatore	36,026	1,727,248	1,763,274	237·3	...	19	...	...	...	...	...	345	...	...	345	0 0 ·03	92,804
Nilgiris	1,936	47,565	49,501	66·1	...	48	...	...	...	...	...	980	...	...	980	0 0 3	1,031
Salem	52,312	1,914,683	1,966,995	262·9	...	36	...	...	...	...	...	670	...	...	670	0 0 ·06	54,639
South Canara	83,178	835,184	918,362	235·4	...	14	...	...	...	...	...	290	...	...	290	0 0 ·05	65,597
Malabar	581,609	1,679,641	2,261,250	376·7	...	156	...	...	...	...	...	2,096	...	...	2,090	0 0 ·2	14,495
	1,857,857	29,423,320	31,281,177	226·2	...	906	...	...	4 10 1	95,371	...	3,46,474	...	...	3,46,474	0 0 2	34,527

27

No. IV.—Revenue derived from Duty on Consumption of Country Spirit.

Districts.	Population.				Number of Government Central Distilleries.	Number of Licenses.		Rate of License Duty.		Amount of Revenue, including License Duty, levied by				Consumption in Imperial Gallons.	Average Strength.	Consumption in Imperial Gallons, London-proof.	Rate of Duty per Imperial Gallon, London-proof.	Revenue per Head.	Population per Retail Licenses.
	Mohammedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Wholesale Shops.	Retail Shops.	Wholesale.	Retail.	Still-head Duty.	Farming or Out-stills not of fixed capacity.	Contract or Out-stills not of fixed capacity.	Total.						
										RS.	RS.	RS.	RS.		U. P.		RS. A. P.	RS. A. P.	
Ganjam	4,826	1,515,262	1,520,088	182·9	...	...	864	...	...	75,379	...	...	75,379	68,615	56°	38,849	1 15 0	0 0 9	1,759
Vizagapatam	21,030	2,138,169	2,159,199	117·7	...	...	1,225	...	..	1,36,412	...	...	*1,36,412	28,163	40°	10,905	2 10 0	0 1 0	1,763
Chinglepat	17,643	792,992	810,635	318·4	...	...	264	...	...	85,781	...	...	85,781	39,890	30°	27,023	3 1 2	0 1 8	3,071
North Arcot	86,741	1,928,537	2,015,278	282·3	...	...	783	...	...	2,90,746	...	...	2,90,746	113,456	20°	90,765	3 3 2	0 2 3	2,574
South Arcot	44,567	1,711,250	1,755,817	360·3	...	...	884	...	...	1,36,975	...	...	1,36,975	72,424	31°	50,437	2 11 3	0 1 2	1,986
Nellore	65,670	1,311,141	1,376,811	162·7	...	...	316	...	...	61,258	...	...	61,258	39,134	30°	27,403	2 3 9	0 0 8	4,357
Bellary Cantonment ...	14,473	37,293	51,760	8626·6	...	...	63	...	...	1,28,599	...	...	1,28,599	48,303	31°	33,400	3 13 6	2 7 9	822
Tanjore	102,703	1,871,028	1,973,731	540·1	...	...	492	...	...	1,50,736	...	...	1,50,736	62,395	42°	36,564	4 1 11	0 1 2	4,012
Trichinopoly	32,024	1,168,384	1,200,408	341·5	...	...	490	...	...	1,09,837	...	...	1,09,837	56,340	31°	39,092	2 12 11	0 1 5	2,450
Coimbatore	36,026	1,727,248	1,763,274	237·3	...	...	1,151	...	...	1,56,933	...	...	1,56,933	80,150	28°	59,914	2 9 10	0 1 5	1,532
Nilgiris	1,936	47,565	49,501	66·1	...	...	39	..	...	79,917	...	...	79,917	32,614	29°	23,255	3 6 11	1 9 10	1,269
Salem	52,312	1,911,683	1,966,995	262·9	...	...	1,018	..	...	2,72,858	...	...	2,72,858	95,234	20°	76,187	3 9 3	0 2 3	1,877
Godavery	35,173	1,557,766	1,592,939	255·9	...	...	1,415	...	...	...	2,12,801	...	2,12,801	278,704	60°	111,679	1 14 5	0 2 1	1,122
Kistna	78,941	1,373,433	1,452,374	180·7	...	...	3,985	...	...	...	1,94,987	...	1,94,987	140,772	54°	63,687	3 0 11	0 2 1	364
Cuddapah	103,676	1,247,518	1,351,194	161·5	...	...	967	...	..	...	2,15,966	...	2,15,966	113,317	42°	66,848	3 3 9	0 2 6	1,397
Bellary	113,310	1,502,930	1,616,240	146·9	...	...	1,335	...	...	...	3,02,094	...	3,02,094	170,528	30°	119,375	2 8 6	0 3 0	1,211
Kurnool	107,920	851,720	959,640	130·4	...	...	1,014	...	...	...	1,36,730	...	1,36,730	86,059	50°	43,377	1 15 6	0 2 3	946
Madura	132,833	2,133,782	2,266,615	238·5	...	...	829	...	...	...	2,05,231	...	2,05,231	4,066	35°	75,003	2 11 9	0 1 5	2,702
Tinnevelly	84,753	1,609,206	1,693,959	327·3	...	...	980	...	...	...	1,37,032	...	1,37,032	158,002	54°	73,794	1 13 8	0 1 3	1,729
South Canara	83,178	835,184	918,362	235·4	...	...	896	...	...	...	82,564	...	82,564	79,355	58°	83,616	2 7 3	0 1 5	1,319
Malabar	581,609	1,679,641	2,261,250	376·7	...	...	1,119	...	...	...	1,55,353	...	1,55,353	114,731	45°	63,496	2 7 1	0 1 1	2,091
Madras	56,513	468,588	525,101	2244·0	...	...	93	...	...	2,92,084	...	...	2,92,084	103,922	30°	72,745	4 0 3	0 8 11	5,646
	1,857,857	29,423,320	31,281,177	226·2	...	...	20,062	...	...	19,76,915	16,42,758	...	36,19,673	2,169,882	46°	1,270,568	2 13 7	0 1 10	1,560

* The revenue includes Rupees 32,494 Jeyporo rental. } As consumption in Jeypore and the Vippa tracts is not known, the excise revenue
59,536 Vippa rent. } alone has been taken to determine the rate of duty.
44,382
1,36,412

Statement No. V is *nil*, on information being available regarding materials used in distilling arr

No. VI.—Revenue from Wine, Beer, and Fermented Liquor.

Districts.	Population.				Number of wholesale License.	Number of License for Retail of					Revenue derived from						Incidence per Head.	Population per Retail License.
	Mohammedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Wine.	Beer.	Tau (fermented).	Pachwai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a note.	Wine.	Beer.	(fermented).	Pachwai or Hindia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a note.	Total Revenue.	RS. A. P.	
																RS.		
Ganjam	4,826	1,515,262	1,520,088	182·9	...	...	...	233	...	...			9,966	...	...	9,966	0 0 1	4,563
Vizagapatam	21,030	2,138,169	2,159,199	117·7	...	...	...	620					37,998	...	...	37,998	0 0 3	3,483
Nellore	65,670	1,311,141	1,376,811	162·7	...	...	...	1,02[illegible]				...	17,970	...	...	17,970	0 [illegible] 2	1,346
Chingleput	17,643	792,992	810,635	318·4	...	...	...	[illegible]	...		...	...	1,24,135	...	...	1,24,135	0 2 5	1,778
North Arcot	86,741	1,928,537	2,015,278	282·3	...	...	...	819	...	...	...	...	1,06,110	...	...	1,06,110	0 0 10	2,461
South Arcot	44,567	1,711,250	1,755,817	360·3	...	...	...	451	...	...	...	...	1,30,000	...	...	1,30,000	0 1 2	3,893
Bellary Cantonment	14,473	37,293	51,766	8626·6	...	...	13	63	...	...	...	948	21,000	...	...	21,948	0 6 9	681
Trichinopoly	32,024	1,168,384	1,200,408	341·5	...	...	3	147	...	...	...	45	39,790	...	...	39,835	0 0 6	8,003
Nilgiris	1,936	47,565	49,501	66·1	...	...	22	...	...	...	...	19,320	...	...	...	19,320	0 6 3	2,250
Salem	52,312	1,914,683	1,966,995	262·0	..	...	2	627	...	...	...	30	1,35,5[illegible]0	...	..	1,35,560	0 1 1	2,373
Coimbatore	36,026	1,727,248	1,763,274	237·3	..	...	3	615	...	...	...	55	90,900	...	...	90,955	0 0 10	2,853
Tanjore	102,703	1,871,028	1,973,731	540·1	...	...	...	2,197	...	...	...	...	3,23,000	...	...	3,23,000	0 2 7	898
Madras	56,513	468,588	525,101	2244·0	...	...	...	566	...	...	...	...	3,13,364	...	...	3,13,364	0 9 6	928
Godavery	35,173	1,557,766	1,692,939	255·9	...	...	...	1,444	...	...	...	...	82,120	...	...	82,120	0 0 10	1,103
Kistna	78,941	1,373,433	1,452,374	180·7	...	...	...	1,622	...	...	...	...	64,370	...	...	64,370	0 0 8	895
Cuddapah	103,676	1,247,518	1,351,194	161·5	...	...	12	135	...	...	...	220	17,112	...	...	17,332	0 0 2	9,192
Bellary	113,310	1,502,913	1,616,240	146·9	...	..		1,518	...	...	...	...	3,33,800	...	...	3,33,600	0 3 3	1,065
Kurnool	107,920	851,720	959,640	130·4	...	...	...	983	...	...	...	...	90,830	...	...	90,830	0 1 6	976
Madura	132,833	2,133,782	2,266,615	238·5	...	...	...	1,965	...	...	...	...	75,200	...	...	75,200	0 0 6	1,153
Tinnevelly	84,753	1,609,206	1,693,959	327·3	...	...	...	1,910	...	...	...	...	44,050	...	...	44,050	0 0 5	887
South Canara	83,178	835,184	918,362	235·4	...	...	...	805	...	...	...	...	59,800	...	...	59,800	0 1 1	1,148
Malabar	581,609	1,679,641	2,261,250	376·7	...	...	4	1,262	...	...	...	70	99,250	...	...	99,320	0 0 8	1,786
	1,557,857	29,423,320	31,281,177	226·2	...	...	69	19,761	...	...	...	20,688	22,16,295	...	...	22,36,983	0 1 1	1,578

No. VII.—Revenue derived from Opium and Preparations of Opium, such as Madad and Chendu.

Districts.	Population.				Number of Licenses.	Rate of License Duty.	Quantity of Opium retailed.	Fixed Duty thereon.	Total Revenue.	Incidence per Head.	Population per License.
	Mohammedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.							
									RS.		
Madras	56,513	468,588	525,101	2244·0	17	...	...	...	18	·00003	30,888

…geners and Preparations therefrom.

Districts.	Population: Mohammedans.	Population: Hindus and others.	Population: Total.	Population: Number of Persons to the Square Mile.		Number of wholesale Lic…	…retail of: Ganja.	…retail of: Charas.	…retail of: Bhang.	…retail of: Other Preparations.	…retail of: Total.	License Duty on: Ganja.	License Duty on: Charas.	License Duty on: Bhang.	License Duty on: Other Preparations.	License Duty on: Total.	Fixed Duty on: Ganja.	Fixed Duty on: Charas.	Fixed Duty on: Bhang.	Fixed Duty on: Other Prepaations.	Fixed Duty on: Total.	Quantity Sold, Indian Maunds: Ga…	Quantity Sold, Indian Maunds: Ch…	Quantity Sold, Indian Maunds: Bhang.	Quantity Sold, Indian Maunds: Other Preparations.	Quantity Sold, Indian Maunds: Total.	Total Revenue from: Ganja.	Total Revenue from: Charas.	Total Revenue from: Bhang.	Total Revenue from: Other Preparations.	Total Revenue from: Total.	Incidence per Head.	Population per Retail License.
																											RS.				RS.	RS. A. P.	
Madras ...	56,513	468,588	525,101	2244·0	...	...	3	...	...	...	3	589	...	...	...							...	...	...	...	...	589	...	...	...	589	0 0 $2\frac{1}{4}$	175,034