EXCISE ADMINISTRATION REPORT

FOR FASLI 1286.

76-77

EXCISE ADMINISTRATION REPORT FOR FASLI 1286.

THE principal features of the year under report will be noticed and the report divided as follows:—

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

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

3. The fasli under report was the second year of the triennial lease; the season was most unfavorable, the south-west monsoon having failed in most districts and the north-east monsoon being a failure also; the result was famine which affected the lower classes of the population, on whose prosperity the Abkári revenue mainly depends, in all parts of the Presidency more or less. The districts which suffered most from the drought were—inland, the Ceded Districts and Kurnool, North Arcot, Salem, Coimbatore, and parts of Trichinopoly, and on the coast, Nellore, Chingleput, Madura, and portions of Kistna and Tinnevelly; other districts also suffered to some extent although there was not such an absolute failure of the crops as to induce the same intensity of suffering and distress which was experienced in the tracts specified. Moreover the season of 1875-76 was very unfavorable owing to deficient rainfall so that the year under report was a second year of drought in several districts; and in Bellary, Nellore, and Cuddapah it was the third consecutive year of bad harvest, the crops having been damaged in 1874 by excessive rain. The West Coast Districts, the deltas of Tanjore, Godavari, and Kistna, and the river-irrigated portions of Trichinopoly, Tinnevelly, and South Arcot were generally not affected, but the upland tracts suffered severely, and in these regions the pressure of famine was very heavy. The effect on the consumption of liquor was of course very marked in the rural tracts; the people had not the means of purchasing food even and a large proportion of the population was entirely dependent on State relief, villages were deserted and the liquor shops had to be closed; in the large towns on the other hand, especially in Madras where the famine gave rise to an enormous grain traffic, the liquor trade benefited by the large influx of people and the stimulus given to trade in food grains.

4. The subjoined comparative abstract shows the effect of the famine on the revenue and sales; further details will be given in treating of each district separately and in the section relating to financial results:—

		Fasli 1285.			Fasli 1286.			
	Districts.	Issues reduced to 30° U. P.	Net Duty.	Sales, actual Gallons.	Issues reduced to 30° U. P.	Net Duty.	Sales, actual Gallons.	Per cent. of decrease in Sales.
Excise Districts.	Nellore	41,875	60,915	39,134	38,435	55,910	36,707	6·20
	Bellary Cantonment.	49,223	1,28,597	48,303	44,513	1,16,313	43,408	10·14
	Chingleput	37,611	85,605	38,891	22,027	47,084	23,711	40·56
	North Arcot	132,048	2,90,740	†113,383	86,129	1,87,945	†74,620	34·19
	Tanjore	56,475	1,06,883	62,395	50,380	95,530	54,261	13·04
	Trichinopoly	66,165	1,10,001	56,340	58,998	98,085	55,269	1·90
	Coimbatore	94,140	1,56,507	83,150	74,512	1,23,882	69,059	16·95
	Salem	120,331	2,50,663	† 95,234	90,428	1,67,923	†76,289	19·89
	Nilgiri	33,414	87,286	32,614	32,675	85,355	30,683	5·92
	Total ...	631,287	12,76,597	569,444	498,037	9,98,027	464,007	18·52
Rented Districts.	Kistna	...	1,94,800	140,772	...	1,73,250	120,310	14·54
	Kurnool	...	1,36,700	136,953	...	1,36,700	52,176	62·00
	Cuddapah	...	2,16,695	113,317	...	2,16,095	66,836	41·02
	Bellary (exclusive of Cantonment) ...	...	3,61,950	176,648	...	3,01,950	* 50,681	71·32
	Madura	...	1,97,050	144,666	...	1,97,050	* 46,593	67·79
	Tinnevelly	...	1,37,000	158,092	...	1,37,000	107,077	32·27
	Malabar	...	1,55,400	114,731	...	1,55,400	[illegible]	6·69
	South Canara	...	82,600	78,353	...	[illegible]	76,355	2·51
	Total ...	...	14,21,595	1,063,532	...	[illegible],07,695	[illegible]	[illegible]·04
	Grand Total ...	...	26,98,192	1,632,976	...	[illegible],722	1,091,101	[illegible]

[illegible]clude sales for portions of the district, the returns b[illegible] very incomplete.
[illegible]roof.

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5. The result to many of the renters was disastrous, and it became necessary to relax the demand to some extent in the most distressed districts to avert utter ruin. Averse as the Board were to grant remissions to those who had embarked in a speculative business with the full knowledge that they must be prepared to accept the risk of bad seasons and set off the loss resulting therefrom against the profits of good years, it was felt that as the calamity was such as could not have been foreseen and provided against by the exercise of prudence or by good management some relief must be afforded. On the best estimate that could be framed of the losses sustained by the several renters remissions were granted to the amount of Rupees 5,81,985 in the districts marginally noted; this concession was not made until towards the close of the lease in the year following that under review and the circumstances of the succeeding adverse season of Fasli 1287 were taken into account at the same time, a lump sum being allowed for the two unfavorable seasons conjointly in some cases so that the amount cannot be exactly apportioned to each year. The Coimbatore, Salem, and Tanjore renters had in the previous year been relieved from their liability to make good the annual sum guaranteed by them and had been allowed to pay on the issues only on the ground that as the excise system had been newly introduced into those districts, and the arrack and toddy farms had for the first time been separately disposed of, the renters had miscalculated the consumption and guaranteed a minimum revenue without any opportunity of calculating with fair approximation what that revenue should be. This indulgence was originally granted for eighteen months only, it being intimated that the strict terms of the contract would be enforced for the remainder of the lease, but it was subsequently continued throughout its currency, on condition of a reduction of the selling prices, on a consideration of a report on the working of the new system in those districts furnished by the Honorable Mr. Dalyell, 2nd Member of the Board, who was deputed by Government in July 1876 to visit the districts in question and enquire fully into the grounds of failure.

District.	Arrack.	Toddy.	Total.
	RS.	RS.	RS.
Bellary	90,230	1,04,437	1,94,667
Cuddapah...	81,627	...	81,627
Kurnool	21,191	33,169	54,360
Madras	8,120	3,065	11,185
Chingleput	20,000		20,000
North Arcot	44,729	25,276	70,005
Salem	...	82,071	82,071
Madura	54,463	638	55,101
Nellore	...	12,969	12,969
Total ...	3,00,360	2,61,625	5,81,985

6. No changes were introduced into the system of management in force during the year under report. As noted in the last report the arrack and toddy revenue, formerly combined, were farmed separately. The improved excise system was in operation in the districts marginally noted; full particulars having been given in the reports of the two previous years it is unnecessary to describe the system in detail; briefly, the monopoly of the manufacture and sale of country spirits 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 distribution 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 paid to 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 amount of revenue which the tenderers are prepared to guarantee. The renters pay for guarding and gauging establishments. The farming system was in force in the remaining districts* (except Madras which is retained under the direct management of Government, and the Jeypore country which is farmed out by villages, no restrictions as to price and strength being imposed and toddy and arrack being combined); it requires that all spirits shall be sold at certain specified strengths, and at retail rates ranging between certain specified maxima and minima, and provides that as far as possible the manufacture shall be carried on at central distilleries so as to suppress the scattered stills and prepare the way for the introduction of the excise system and that accounts of manufacture and sale must be kept. The toddy revenue is farmed for fixed sums except in Chingleput and the town of Madras; in the former it is rented to Mr. Pritchard, the Arrack Contractor, on condition of his paying to Government 90 per cent. of his net collections after deduction of expenses of management within a limit of 10 per cent. In Madras toddy shops are divided into certain classes according to the number of cocoanut or palmyra trees assigned to each and there is a fixed rent for each class. Besides the regulated number of trees, shopkeepers are allowed the use of additional trees without limit on payment of one anna for every eight trees per diem. The trees from which toddy is to be drawn are stamped registered by Government Officers.

Ganjam, Vizagapatam, Nellore, Chingleput, North Arcot, South Arcot, Tanjore, Trichinopoly, Salem, Coimbatore, the Nilgiris, and Bellary Cantonment.

* Vizagapatam, Godavari, Kistna, Cuddapah, Bellary (exclusive of the Cantonment), Kurnool, Madura, Tinnevelly, South Canara, and Malabar.

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7. The deputation of Mr. Dalyell to report on the working of the excise system and the causes of failure in the districts of Coimbatore, Salem, and Tanjore has already been mentioned and the report has been separately reviewed, but the main points will be reproduced here to render this account of the year's transactions complete. Mr. Dalyell commenced his report by summarizing the financial results of the first year of the contracts (1875-76) and found that on the whole they were very satisfactory, the failures being only in the arrack rents of the three districts of Coimbatore, Salem, and Tanjore; he expressed the opinion that the separation of the arrack and toddy rents is not likely to result in any loss of revenue. The Board considered that toddy rather than arrack was the source from which future expansion of the revenue from intoxicating liquors must be looked for, and that, whatever the financial result, the separation would have been necessary before proper measures could be taken for regulating taxation on either liquor. It is satisfactory therefore to find that it has also led to financial gain, the rents obtained on the expiration of the contracts for Faslis 1285, 1286, and 1287 being Rupees 2,23,740 in excess of the sum secured for that period. As to the cause of the failure of the arrack rents in the three districts above named, Mr. Dalyell was of opinion that the tenders contemplated too high a consumption, that the season was an unfavourable one, that the separation of the toddy rents gave a great stimulus to the traffic in toddy, that there had been a laxity in the administration of the excise law, but that the principal cause of the consumption being so much less than the estimate was the enhancement of prices which had taken place in Salem and Coimbatore. As already stated the guarantee was eventually [illegible] altogether, and the renters were allowed to retain their farms on payment of duty on the issues only on condition of reducing their selling price.

8. In treating of the defects of the present system, Mr. Dalyell maintained that too large a margin is left between the maximum and minimum prices and between the duty and the minimum price, that there is not sufficient security against an inordinate enhancement of the selling price to the detriment of the consumption and revenue but to the great and excessive profit of the contractors, that such enhancement of price has as a matter of fact taken place in all the excise districts, and that a decrease of consumption has followed thereon; he considered that prices should be regulated so that contractors should not receive on the capital invested in the business a rate of interest higher than the commercial rate, and that every contractor will make a large profit out of every gallon which he can sell at a price in excess of the excise duty by Rupees 1-4-0 per gallon; he desired accordingly to see prices reduced in view to restriction of the consumption.

9. The Board did not entirely concur in these suggestions and thought that the cardinal principle of excise management, viz., to restrict consumption as much as possible consistently with the maintenance of a due revenue and with the absence of encouragement to illicit manufacture was overlooked. They thought that stronger evidence was wanting, not of the prevalence, but of the increase of illicit consumption consequent on the enhancement of prices as statistics of licit consumption in districts in which prices had been raised as compared with results of previous years and in districts in which prices were high as compared with those in which they were low, did not show indications of the greater prevalence of illicit trade following high prices; they thought that before prices are reduced with the object of stimulating consumption an endeavour should be made by direct prevention and by more stringent application of the law, to repress illicit practices and to maintain the prices and reduced consumption which they have brought about; whilst admitting that there was a point at which increase of price must check consumption they contended that it had not yet been reached. As to the possibility and the policy of making such heavy reductions as Mr. Dalyell proposed in the profits of the excise contractors, the Board entertained serious doubts, the evidence brought forward in support of that view consisting chiefly of the statements of native abkári contractors whose experience had been gained under conditions entirely inapplicable to the new system, they demurred to the principle that the renters' profits should be cut down to such rate as would merely pay the usual interest on capital invested in the business because it is one which requires peculiar skill and knowledge and no small administrative capacity and involves risks heavier than ordinary operations of trade; further the outstill system was a fruitful cause of irregularities and illicit practices of all kinds, and the suppression of it must be paid for and is worth paying for; the change moreover adds to the cost of supply and the superior appliances, materials and processes used by the excise renters but not by the old renters also require that a higher margin should be allowed to the former. Under the excise system almost exclusive reliance is placed upon the contractors for the provision of adequate establishment for the repression and detection of illicit practices detrimental to the revenue; the interest which the renters have in such repression is the strong point of the system, and to give this interest play a sufficient margin of profit must be allowed. A considerable portion of the present excess of sale price above cost and duty is in fact a payment for preventive purposes and the excise duty is net revenue. In settling the conditions of the next triennial lease, however, care was taken so to adjust prices as to leave a smaller margin of profit where curtailment appeared feasible and former gains immoderate, the minimum price being carefully fixed after consideration of each item of charge deemed necessary for the

proper working of the farm and the margin between maximum and minimum price being reduced from 1 Rupee to 8 Annas.

10. There is reason to think that malpractices by the shopkeepers themselves are a more fruitful source of loss of revenue than illicit traffic by outsiders; the facilities the shopkeepers have for such malpractices as selling under color of their licenses liquor manufactured, as of old, by themselves are great and evidently availed of; dilution is another most injurious practice, as also short measure; these practices can only be prevented by constant visitation of shops, which requires a strong establishment to be maintained out of the contractors' profits and by the use of the hydrometer. To ensure attention to prevention the Board have in calculating the duty and the retail prices to be fixed for the new leases commencing with the current Fasli 1288 allowed what they consider a sufficient sum for establishment charges, and have required the renters to bind themselves generally to maintain reasonable establishments for the inspection of shops and the prevention of malpractices therein and of illicit sale. To aid the renters in acting with effect for the suppression of illicit supply certain modifications of the law were proposed to increase the powers of the police and heads of villages as regards detection of manufacture and sale of liquor without license, and to enable them to act promptly on information supplied by the renters' agents; a Bill embodying the amendments suggested has passed the Local Legislature. As regards malpractices by the shopkeepers, a stipulation has been introduced into their engagements under the new lease that the measures used by them shall be tested and stamped, if the Collector so require, and that they shall provide themselves with hydrometers to be supplied by the Board at their cost; this is now being done.

11. As regards the toddy revenue Mr. Dalyell considered that the separation of the toddy and arrack rents had been of great benefit both to the people and revenue, and that the toddy revenue is capable of very considerable development if better means could be found for regulating the taxation. He suggested that the plan of leaving the farms in the hands of a single monopolist on a percentage of the gross receipts, which had worked well in Chingleput, should be extended and that returns of toddy sales should be required, information as to the consumption and present incidence of the revenue being very defective. Steps have since been taken to obtain particulars of consumption, price, &c., but the proposal in regard to the lease of toddy farms by districts was not approved by Government, the system of taluk farms possessing the great advantage of bringing the rent more within the capabilities of residents in the tract concerned and of limiting the intrusion of outsiders. The appointment of a special Abkári Officer to assist the Board in enquiries connected with the working of the system, to inspect, &c., was again brought forward and supported by the Board, but no orders were passed on this point.

12. In concluding his report Mr. Dalyell drew attention to the manufacture of country-brewed beer and to the importation of British spirits of inferior quality by which the abkári revenue is to some extent affected. He pointed out that recent orders raising the duty on country-made beer from one to four annas per gallon had had a disastrous effect upon the manufacture and expressed the opinion that it had not been sufficiently clearly established that the beer brewed upon the Hills was unworthy of encouragement as a wholesome or genuine beverage, as decided when the question was last under consideration; he therefore recommended the encouragement of consumption of a wholesome country-made beer as being a less injurious beverage than spirits, even though such a course might to some extent affect the revenue from country spirits and toddy. The duty has since been reduced to one anna per gallon subject to a limit of 6 per cent. as regards alcoholic strength, and certain other restrictions on the manufacture have been removed. As regards the inferior imported spirits the necessity of taking steps to prevent their coming into general consumption to the displacement of the improved country spirits now manufactured and sold under the excise system was strongly urged. The subject had been previously pressed on the attention of the Board by Messrs. Parry and Co., renters of South Arcot, who represented that a cheap common spirit of proof stength made from potatoes, but called brandy, could be purchased in bulk in bond at Madras at from Rupees 1-4-0 to 1-8-0 per gallon, and that such spirits are every year finding a larger market in India. Spirits of this quality could be sold including the Customs duty of Rupees 4 per gallon at proof at Rupees 12 per dozen with a fair profit, or if reduced to 20° under proof the price might be lowered to Rupees 9-9-9 per dozen or Rupees 4-12-10 per gallon, so that in many districts competition with the liquor supplied by the monopolists was quite possible. Messrs. Parry and Co. urged that they should be put on an equal footing with their competitors in Europe. It was impossible to accede to their request at the time as the unrestricted sale of brandy manufactured in the country would have been an infringement of the monopolies which had been granted in the mofussil and a breach of the law in the town of Madras. On the termination of the then existing contracts at the close of Fasli 1287 it was notified that superior spirits manufactured on the European process would in future be freely excised under Section 12, Act III of 1864 and allowed into the market for sale on payment of the same rate of duty as that levied on imported spirits under the Tariff Act, viz., Rupees 4 a gallon for proof and lower strengths with a proportionate increase for strengths in excess of proof; the exclusive privilege granted to the monopolists being declared not to include the manufacture and sale of ...

necessary steps have also been taken to amend the Act regulating the Madras abkári. ... cane brandies have thus been placed on an equality with imported spirits, and an ... ment of the quality of the liquor offered for sale will, it is hoped, be secured by the con...

13. The Board will now proceed to notice in detail the transactions of the several ... during the year under report.

EXCISE DISTRICTS—ARRACK.

14. Ganjam.—As in Fasli 1285, the renters were Messrs. Minchin Brothers and Co., who hold the rent of the district of Vizagapatam also; the liquor required for both districts being distilled at Aska in Ganjam. Besides supplying these districts, the renters carry on a considerable manufacture of rum for export, and their transactions were extended in the year under report to Cuttack and Pooree, to which their liquor is transported by land under proper precautions. These transactions, however, are not included in the figures given below, which relate only to the plain country of Ganjam; the Maliah portion of the district is supplied with liquor by the same firm, but under separate special arrangements, which will be briefly described hereafter.

15. The following statement shows the strength and description of liquor issued, the rates and amount of duty thereon, and the maximum and minimum prices prescribed. The guarantee was Rupees 66,000:—

Description.	Rate of Duty.	Issues from Distillery.	Gross Duty	Maximum Price.	Minimum Price.
	RS. A. P.	GALLONS.	RS.	RS. A. P.	RS. A. P.
Proof	2 0 6	2,329	4,730	5 0 0	3 12 0
10° under proof Aska Cognac		474	962		
30° under proof Pongoo	1 6 9	5,722	8,137	3 8 0	2 12 0
60° Catcha	0 13 0	89,232	72,501	2 0 0	1 8 0
Milk Punch	1 0 3	392	398	No limit fixed.	
Total ...	...	98,149	86,728	...	...

Deducting five per cent. allowed for wastage, the net duty payable to Government amounted to Rupees 82,392, the minimum revenue guaranteed by the renters being Rupees 66,000.

16. The following shows the stock account, the quantities being reduced to 30° under proof:—

——	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st July 1876 ...	6,966	7,044	...
Manufactured and received ...	60,713	60,955	61,599
	67,679	67,999	...
Issued and sold	61,411	61,599	61,513
Wasted	77	79	...
	61,488	61,678	...
Balance ...	6,191	6,321	86

17. The average monthly balance was 5,928 gallons and exceeded the average sales. The condition as to maintenance of stock was therefore complied with.

18. The wastage in the distillery and depôts was about ·11 and ·12 per cent. respectively against ·08 and ·06 per cent. in the preceding year; this is very low as compared with rates prevailing elsewhere. The wastage allowed being 5 per cent., the average duty on the liquor as issued is reduced from 14 Annas 2 Pies to 13 Annas 5 Pies per gallon available for sale. The average net duty is equivalent to a rate of Rupees 1-14-10 per gallon at proof.

	Actual	Per Cent.	Average Price.
	GALLONS.		RS. A. P.
[illegible]	6,985	7·9	1 11 0
[illegible]	6,264	7·1	1 11 4
...ber	6,451	7·3	1 11 5
...ber	6,714	7·6	1 11 1
...mber	6,671	7·5	1 11 2
...ember	7,983	9·0	1 11 3
...uary	10,019	11·4	1 11 5
February	8,829	10·0	1 9 1
March	8,945	10·1	1 3 1
April	7,818	8·8	1 10 5
May	6,435	7·3	1 11 8
June	5,319	6·0	1 9 1
	88,431	100·0	1 10 0

19. The marginal statement shows the monthly sales and the average price.

20. In Fasli 1285 the renters were unable to furnish the shop returns in consequence of the shopkeepers* being illiterate; there was some improvement in this respect during the year under report, monthly returns having been regularly submitted for the last half of the year; the information for the first half was furnished by the renters, and the annexed statement, which must be taken as only approximately correct, shows the particulars of consumption, &c.:—

Taluqs or Divisions.	Population.	Area in Square Miles.	Number of Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop. Quantity in Gallons.	Sales per Shop. Amount.	Square Miles to each Shop.	Population per Shop.
					RS.					
1. Goomsur ...	1,58,290	1,270	105	8,642	14,408	·055	82·3	137	12·1	1,508
2. Aska, Dhavabhumi, Dharakota, Budagada, Sorghar, Kurla, Pedda Kimedi, Chinna Kimedi ...	1,42,548	676	96	7,529	12,490	·053	78·4	130	7·0	1,485
3. Hautghur, Kallikot, Biridi.	1,30,777	507	69	2,959	4,338	·023	42·9	63	7·3	1,895
4. Berhampore, Hanima, Paloor.	2,50,612	570	240	42,993	72,331	·172	179·1	301	2·4	1,044
5. Suranji, Chikati, Barwa, Jarada, Jalantra, Mandasa, Bodarasingi ...	1,24,177	510	92	7,760	11,604	·062	84·3	126	5·5	1,350
6. Tarlah and Tekkali ...	1,00,953	227	66	4,265	6,495	·042	64·6	98	3·4	1,529
7. Parla Kimedi ...	2,52,391	662	176	9,722	14,728	·033	55·2	84	3·8	1,434
8. Chicacole, Palaki, Verlaw, Korakuvalra ...	2,26,091	455	88	4,565	7,289	·020	51·9	83	5·2	2,569
Total ...	13,85,779	4,837	932	88,431	1,43,674	...	...	...	...	...
Average ...	...	...	...	...	...	·063	94·9	154	5·2	1,487

There has not been much variation in the rates of consumption in the several divisions as compared with the previous year; there is an improvement in Hautghur concurrently with a falling off in Berhampore; this supports the surmise that the low rate of consumption in the former division last year might be due to the fact that some of the shops were supplied from depôts in the latter division; the statistics of consumption being furnished mainly by the depôt gumastahs, it seems probable that this is the true explanation. The low rate of consumption in Chicacole as compared with the previous year is due to the fact that returns of sales for fifteen shops attached to this division supplying an area of 50 square miles and a population of 28,000 are wanting.

21. The sales according to the different strengths as compared with Fasli 1285 are shown below:—

	Fasli 1285. GALS.	Fasli 1286. GALS.
Proof ... }	2,970	3,536
10° under proof ... }		
30° do. ...	5,521	6,730
60° do. ...	79,722	77,549
Milk Punch ...	402	556
Total ...	88,615	88,431

The total sales in the two years are nearly equal, but a considerable increase in the consumption of the stronger spirit and a corresponding decrease in that of the weaker liquor is apparent. The marginal figures show that the consumption of Berhampore is half the total for the district and that the bulk of the stronger liquor is drunk in that taluq. In the current year the full number of licensed shops (932) was open against 864 in the year before. As already observed the consumption, 88,431 gallons, is not to be relied on, the shop returns being incomplete, none having been furnished from some shops, and statements from others having been received for only a portion of the year. The figures moreover differ considerably from those given in the renters' financial statement under the head of liquor supplied to shopkeepers, viz., 99,660, which doubtless more nearly represent the consumption.

Proof ... } 10° under proof ... }	1,974 or 54·39	per cent.
30° do. ...	6,537 or 97 18	,,
60° do. ...	34,815 or 44·89	,,
Milk punch ...	329 or 59·17	,,
	43,655 or 49·36	,,

22. The renters' financial statement shows receipts from the sale of liquor, Rupees 1,67,675, and penalties for short sales, &c., Rupees 5,258; total Rupees 1,72,933 against Rupees 1,51,094 in the previous year, or an increase of Rupees 21,838; the disbursements are stated at Rupees 1,62,945; but, as pointed out in the last report, 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 calculated on the total quantity manufactured in the distillery; this rate moreover includes interest and depreciation on fixed capital. The cost of Aska cognac and of milk punch is said to be Rupees 2 per gallon. The sum paid as commission on liquor sold, Rupees 8,247, includes Rupees 3,465 paid to a native partner in the firm, who is entrusted to a large extent with the management of the rent; this item should be struck out, being part of the profits.

23. The particulars of the price charged by the renters on the liquor sold to shopkeepers reduced to 30° under proof are given below:—

	RS.	A.	P.
1. Cost of liquor ...	0	11	8
2. Distribution ...	0	2	3
3. Establishment ...	0	3	6
4. Duty ...	1	5	1
5. Sundries ...	0	0	3
6. Vendors' Commission ...	0	1	3
7. Renters' profit ...	0	3	8
Total ...	2	11	7

Adding to the total receipts Rupees 1,72,933 the value of liquor in hand at the close of the fasli viz., gallons 6,191 in the distillery at Annas 11-8 and gallons 6,321 in depôts at Rupees 2-6-3 or Rupees 19,797, and deducting therefrom the total charges inclusive of the cost of the balance of liquor in hand at the commencement of the fasli or Rupees 1,73,607, a profit of Rupees 19,123 remains. The information furnished by the renters does not give the means of forming any estimate of the amount of capital employed in the business.

24. The system in force for the supply of liquor to the Maliah country was fully described in last year's report, and, as there have been no changes since, no special notice appears necessary in the present report. The quantity of liquor issued for sale in the Maliah country in the year under report was gallons 3,171 at proof.

25. VIZAGAPATAM.—As in last year the renters were Messrs. Minchin Brothers and Co.; the amount guaranteed was Rupees 93,660. The rates of duty and price were the same as in the previous year:—

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

Liquor at 10° under proof called Aska Cognac was also sold and paid duty at the proof rate.

26. The abkári revenue of this district is managed under the excise, rented, and amani systems. The excise system is under the management of Messrs. Minchin and Co., who have also the right to distil and sell unexcised liquor in the taluqs noted in the margin where owing to the prejudices of the people excised rum cannot be sold. The right to distil and sell is sublet by the renters who require the shopkeepers to take a certain quantity of excised rum with the view of gradually accustoming the people to it and paving the way to the introduction of the excise system in this tract. In this endeavour they have not been successful, and it has been found necessary to revert for a time upon the expiration of the present lease to the former system of renting by taluqs (subject however to a restriction on the number of stills to be allowed). The cause of this want of success is stated to have been lack of energy in working this part of the farm by gradually reducing the number of the scattered stills, repugnance of the people to the rum supplied, and failure to maintain an adequate supply of liquor and to keep open a sufficient number of shops for its sale. It is unnecessary here to discuss the question of the renters' management as the matter has been dealt with separately. The still-holders are allowed to manufacture liquor from any materials, but the spirit usually consumed and preferred by the people in this tract is distilled from the Mohwa flour or Vippa as it is termed locally. The renters are required to pay 80 per cent. of the collections of these "Vippa rents." The toddy farms of all the taluqs in the ordinary tracts, Golgonda excepted, as well as both arrack and toddy of Hill Madgole, Hill Pachipenta, and Koraput were leased out to separate individuals. The abkári of the Kottapad, Nourangapore, and Malcanghiri Taluqs (Jeypore country) under the jurisdiction of the Special Assistant Agent and the toddy farm of the Golgonda Taluq were retained under the direct management of Government.

Gunupur, Rayaghada, Parvatipur, Palconda, and Salur.

27. The following statement shows the demand, collection and balance of the revenue of Fasli 1286 under the several heads noted above :—

—		Fasli 1286.		
		Demand.	Collection.	Balance.
		RS.	RS.	RS.
Excise ...	Arrack ...	39,498	39,498	...
	Vippa rents ...	61,351	44,329	17,022
Rented ...	Arrack and toddy of Hill Madgole, Hill Pachipenta, and Koraput ...	11,500	1,900	9,600
	Toddy in the ordinary tracts ...	36,650	35,389	1,261
Amani ...	Arrack and toddy under Special Assistant Agent ...	26,926	26,926	...
	Toddy of Golgonda Taluq and Jeypore country ...	422	422	...
	Total ...	1,76,347	1,48,464	27,883

28. The entire abkári revenue of the district for Fasli 1286 was Rupees 1,76,347 out of which Rupees 1,48,464 were collected, leaving a balance of Rupees 27,883; of this sum Rupees 17,022 is the amount payable by Messrs. Minchin and Co. on the Vippa collections as they are realized, and the greater part of the balance, viz., Rupees 9,600 is due by the renter of Hill Madgole, Hill Pachipenta, and Koraput. He has since paid Rupees 3,100, and measures have been adopted to collect the remainder.

29. The Vippa farms were rented by Messrs. Minchin Brothers and Co., village by village, for Rupees 76,689 against Rupees 74,426 in the previous year. The marginal statement shows the number of scattered stills and shops for the manufacture and sale of unexcised spirits licensed during Fasli 1286 and the amount of Vippa rents payable to Government. No restrictions as to price were observed and no information as to the consumption has been furnished.

—	—	Fasli 1286.	
		Stills.	Shops.
	RS.		
Gunupur ...	34,224	269	364
Rayaghada ...	15,232	166	232
Parvatipur ...	18,271	185	278
Palkonda ...	2,300	10	36
Salur ...	6,662	35	51
Total ...	76,689	665	961
Eighty per cent. payable on collections ...	61,351	...	...

30. The net duty on issues of excised liquor (gallons 31,699) was Rupees 39,498. The Government share of Vippa collections realized during the year was Rupees 45,091—total Rupees 84,589. The amount actually paid by the renters on account of Fasli 1286 was Rupees 90,604, leaving a balance of Rupees 2,996 to make up their guarantee of Rupees 93,600. The renters also paid Rupees 16,012 on account of arrears of previous faslis. The arrack excised for the district is made by the renters at their distillery at Aska in the Ganjam District and brought by sea to a depôt at Bimlipatam. 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 depots ...	254	95	2,337	3,382	131	4,886
Received from distillery ...	1,450	558	17,445	12,218	28	27,243
Total ...	1,704	653	19,782	15,600	159	32,129
Issued to shops ...	1,482	523	15,273	11,417	72	24,657
Wastage ...	35	6	701	1,041	1	1,353
Total ...	1,517	529	15,974	12,458	73	26,010
Balance on the 30th June 1877 ...	187	124	3,808	3,142	86	6,119

31. This statement includes the wastage in the central depot. The wastage after issue amounts to 4·21 per cent.

32. 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.				RS. A. P.
Proof ...	1,450	2,926	4·57	1,483	6,734	4 8 8
10° under proof ...	558	1,221	1·76	523	3,135	5 15 10
30° under proof ...	17,445	26,713	55·04	15,273	55,297	3 9 11
60° under proof ...	12,218	10,691	38·54	11,092	19,383	1 11 11
Milk Punch ...	28	26	·09	73	356	4 15 1
Total ...	31,699	41,577	100	28,442	84,905	2 15 9

The bulk of the liquor consumed was 30° under proof, the sales at that strength being 55 per cent. and at 60° under proof 39 per cent. of the total sales. The proportion of the stronger liquor has slightly increased as compared with the previous year. As in last year Aska Cognac at 10° under proof was sold at Rupees 6, exceeding the maximum price fixed for proof spirit. This was irregular; the quantity of this spirit sold was however very small. The very strong liquor is chiefly consumed in Vizagapatam, Vizianagram, and Bimlipatam. The 60° under proof was principally consumed in those tracts in which the excise arrack meets the vippa liquor, there being no demand there for the stronger and highly-taxed liquor. The following statement shows the consumption of the 60° under proof compared with the total consumption in each taluk :—

	Total Commission Sales.	60° under proof.	Per cent. of Col. 3 to 2.
	ACTUAL GALLONS.		
Anakapalle	879	...	...
Bimlipatam	4,398	458	10·4
Bobbili	793	703	88·4
Chipurupalle...	743	567	76·3
Gajapatinagar	797	750	94·1
Golgonda	801	25	3·1
Parvatipur	2,443	2,415	98·8
Palkonda	3,115	3,018	96·8
Srungavarapukotta	499	440	88·1
Salur	1,908	1,794	94·0
Vizagapatam	6,358	136	2·1
Vizianagram...	4,055	38	·9
Viravally	1,183	632	53·4
Sarvasiddhi	470	116	24·6
Total ...	28,442	11,092	39·0

33. 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 1876	2,063	7·17	3 1 8
August "	2,206	7·67	3 0 7
September "	2,379	8·27	3 0 6
October "	2,523	8·77	3 1 3
November "	2,178	8·04	3 0 5
December "	2,455	8·67	3 0 0
January 1877	3,462	12·18	2 15 6
February "	2,372	8·25	2 15 5
March "	2,512	8·73	2 14 2
April "	2,261	8·12	2 14 6
May "	2,230	7·77	2 15 11
June "	1,785	6·36	3 1 11
Total ...	28,442	100·	2 15 9

34. There was a very marked increase in January as in the previous year, but the sales did not fall off in the following month to the same extent, the decrease being deferred till May ; the reason for the great falling off in May and June is not apparent.

35. The following statement shows the particulars regarding consumption, &c., in the several taluks. As the renters have found it impossible to procure shop returns owing to the illiteracy of the shopkeepers, the sales by the depôt gumastahs to the retail vendors and to the public have been taken instead of the shop returns :—

Taluks.	Population.	Area in square miles.	Number of shops opened.	Consumption. Quantity in gallons.	Consumption. Amount.	Consumption per head.	Sale per shop in gallons.	Square miles per shop.	Population per shop.	Average retail price.
					RS.					RS. A. P.
Ankapalle	165,346	597	12	879	3,016	·005	73·25	49·75	13,779	3 6 11
Bimlipatam	106,113	243	33	4,398	15,250	·041	133·27	7·36	3,215	3 7 5
Bobbili	137,146	333	6	793	1,622	·006	132·17	55·50	22,858	2 0 9
Chipurupalle	201,985	615	22	743	1,632	·004	33·77	27·95	9,181	2 3 2
Gajapatinagar	107,008	276	18	797	1,489	·007	44·28	15·33	5,945	1 13 11
Golgonda	93,942	540	19	801	2,733	·009	42·16	28·42	4,944	3 6 7
Parvatipur	135,201	402	17	2,443	4,366	·018	143·70	23·65	7,953	1 12 7
Palkonda	163,369	432	38	3,115	5,711	·019	81·97	11·37	4,299	1 13 4
Srungavarapukotta ..	134,244	318	31	499	1,025	·004	16·10	10·26	4,330	2 0 10
Salur	76,324	222	46	1,908	3,675	·025	41·47	4·82	1,659	1 14 9
Vizagapatam	79,195	216	69	6,358	24,527	·080	92·14	3·13	1,148	3 13 9
Vizianagram	136,839	333	45	4,055	15,352	·030	90·11	7·40	3,041	3 12 7
Viravally	161,194	522	34	1,183	3,008	·007	34·79	15·35	4,741	2 8 8
Sarvasiddhi..	134,708	960	15	470	1,499	·004	31·33	64·00	8,981	3 3 0
Total ..	1,832,614	6,009	405	28,442	84,905	·016	70·22	14·84	4,525	2 15 9

36. The consumption is extremely low, but very nearly the same in every taluk as in Fasli 1285 ; in Fasli 1284 it was ·02 per head. The consumption in the taluks of Salur, Palkonda, and Parvatipur is exclusive of the vippa or unexcised liquor sold by the renters in the hilly parts of those taluks, particulars for which are not known ; yet the sales per head are considerably higher than in any other taluks except Vizagapatam, Vizianagram, and Bimlipatam. This indicates the prevalence of smuggling to a very considerable extent. The causes which have chiefly contributed to this are the inadequacy of the shops which have not been increased materially during the year under report and which are far too few to meet the wants of the people in some parts. For instance it is stated that in the town of Bobbili, with a population of about 14,887, there was only one depôt for the supply of rum, and the Gumastah in charge absented himself for days so that no liquor whatever was to be had. The provision for the whole taluk, comprising 333 square miles with a population of 137,146, was only three depôts and two shops, and at one time the shopkeepers appear to have closed their shops and gone away on business for some days. The same state of things is described as existing in other parts of the district, and it is asserted that the supply having become precarious and the shops, where liquor can be procured, becoming yearly fewer, the habit of drinking seems to be dying out. This statement is borne out by the figures showing an average area of 14·99 square miles per shop for the whole district and no less than 55 and 64 square miles in Bobbili and Sarvasiddhi respectively. Throughout the greater part of the district there appears to have been great laxity of management. The average sales per shop are low ; the rate of commission allowed by the renters appears to have been 3 Annas 1 Pie per gallon, which would give about Rupees 13-8-0 as the shopkeeper's annual remuneration, so that there can be little doubt that irregularities must have been resorted to in order to secure a living. The average price is shown in the last column. The differences and the low prices ruling in some taluks are due to the proportions in which 60° under proof liquor is sold.

37. The receipts and disbursements of the renters as given by them are shown below :—

Receipts.

	RS.
Gross proceeds of liquor	85,499
Commission earned on Amani shops, &c.	2,026
Other items	1,908
Total ...	89,433

Disbursements.

	Rs.
1. Interest and depreciation at 12 per cent. on stock, Rupees 16,333	1,960
2. Cost of liquor	24,605
3. Do. of distribution	5,865
4. Commission to Messrs. Minchin and Co. at 4 per cent. on gross receipts	3,358
5. Inspecting and collecting staff	14,106
6. Duty	36,881
7. Vendor's commission	5,497
Total ...	92,272

38. Interest and depreciation is charged at 12 per cent.; only 6 per cent. will be allowed on account of the latter. The commission to Messrs. Minchin and Co. forms part of the renter's profit. The charges incurred on account of the liquor in hand at the beginning of the fasli has to be included with the charges now admitted, and the whole is shown below:—

—		Value of balance of liquor.	Total.
	RS.	RS.	RS.
1. Depreciation	980	...	980
2. Cost of liquor	24,605	3,054	27,659
3. Distribution	5,865	1,221	7,086
4. Establishment...	14,106	...	14,106
5. Duty	36,881	6,260	43,141
6. Vendor's commission	5,497	...	5,497
Total ...	87,934	10,535	98,469

	Gallons reduced to 30° Under Proof.
A. Sales to Shopkeepers	24,657
B. Balance in depots	6,119

Distributing these charges over the quantity sold to shopkeepers and the balance in depot (there being no distillery in the district), the following particulars of the price charged by the renters are obtained:—

	Rate per Gallon 30° Under Proof. RS.	A.	P.
1. Depreciation	0	0	6
2. Cost of liquor	01	4	4
3. Distribution	0	3	8
4. Establishment	0	9	2
5. Duty	1	6	5
6. Vendor's commission	0	3	7
7 Renter's profit	0	1	10
Price per gallon at 30° under proof...	3	7	6

39. The cost of liquor is high as it probably includes charges for freight, &c., in transit from Aska. The cost of distribution and establishment is also high owing to the size of the district and low rate of consumption.

40. The renter's gross receipts from sale of liquor were Rs. 85,499; adding to this the value of liquor in hand at the close of Fasli 1286, gallons 6,119, at Rupees 2-8-11,* or Rs. 15,646, the total receipts become Rupees 1,01,145, deducting the total charges, Rupees 98,469, a profit of Rupees 2,676 is left, adding to this the receipts from the sales in Amani shops, &c., Rupees 3,934, the total profit on arrack amounts to Rupees 6,610.

	RS.	A.	P.
*Depreciation	0	0	6
Cost of liquor...	0	14	4
Distribution	0	3	8
Duty	1	6	5
Total ...	2	8	11

41. The total vippa collections amount to Rupees 56,363, 20 per cent. of which (Rupees 11,272) is the renter's share; adding sundry receipts Rupees 702 and deducting the admitted vippa charges Rupees 3,795, the profit on vippa derived by the renters was Rupees 8,179. The total arrack and vippa profit therefore amounts to Rupees 14,789.

8

42. NELLORE.—The renters, the guarantee, the rates of duty and prices were the same as in Fasli 1285.

Guaranteed Revenue	Rs. 61,400			
	Per gallon. RS.	A.	P.	
Duty ...	Proof	2	3	0
	30° under proof	1	8	6
	60° do.	0	14	0
	Per gallon at 30° under proof. RS.	A.	P.	
Prices ...	Maximum	3	8	0
	Minimum	2	8	0

43. The duty paid on issues during the year was Rupees 55,910 against Rupees 60,915 in Fasli 1285, showing a deficit of Rupees 5,090 (since paid) to make up the guarantee which is due chiefly to famine.

44. The following statement shows the manufacture and issues of liquor in quantities reduced to 30° under proof:—

—	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance, 1st July 1876	1,027	1,254	...
Manufactured and received ...	38,423	38,435	36,730
Total ...	39,450	39,689	36,730
Wasted	1,000	1,025	...
Issued and sold	38,435	36,730	36,730
Total ...	39,435	37,755	...
Balance ...	15	1,934	...

45. The monthly balances did not fall below the average monthly sales and the provision of the contract as to maintenance of stock was therefore complied with. Up to December 1876 there were two distilleries, at Nellore and Kavali; the latter was with the Board's permission abolished from 1st January 1877. The number of depôts sanctioned for the supply of arrack to shops was fifty-four, but forty-two only were opened against forty-four in the previous year.

46. The issues comprised 55 gallons of proof supplied for the use of the Civil Dispensary. The rest of the spirit issued was at 30° under proof. The wastage in the distillery was 2·53 per cent. and that in depôts 2·58 per cent., which is slightly higher than in the previous year; the renters therefore had out of the issues 37,443 gallons available for sale; the real duty actually paid, including payments to make up the guarantee, was thus Rupees 1-10-1 per gallon.

—	Gallons	Percentage.	Average price. RS.	A.	P.
July	3,263	8·9	3	8	0
August	3,473	9·5	...		
September	3,374	9·2	...		
October	2,968	8·0	...		
November	2,569	7·0	...		
December	2,708	7·3	...		
January	3,361	9·2	...		
February	2,815	7·7	...		
March	3,034	8·3	...		
April	3,069	8·4	...		
May	3,023	8·2	...		
June	3,060	8·3	...		
Total ...	36,707	100	3	8	0

47. The marginal figures show the sales in each month, omitting a small quantity of proof liquor which was not issued for general consumption, and the average price. The falling off in the sales in October, November, and December is not explained; it was chiefly in the Nellore Taluk and was probably due to famine. The price charged was the same in all parts of the district and throughout the year, being Rupees 3-8-0 the maximum rate allowed for liquor at 30° under proof.

48. The following statement shows the consumption during the year; 390 shops were opened during the last six months against 316 in Fasli 1285 and the first half of the fasli under notice, but even this number falls below that open when the district was under the renting system. The sub-renting system is stated by the Collector to have been discontinued in the fasli under report, but from the renters' financial statement it seems that it was still in force to some extent, there being an entry of Rupees 11,305 on account of the value of liquor taken by sub-renters, paid by a commission varying from 7 to 11 Annas per gallon. The existence of this system, coupled with the paucity of shops and the charge of the full maximum price on all the liquor sold, must have considerably affected the consumption which is very low, and given a great stimulus to smuggling. The consumption is better in the Nellore, Gudur, Ongole, and Polur Taluks than elsewhere, probably owing to the traffic along the Northern Trunk Road:—

Taluks.	Population.	Area in Square Miles.	Number of Shops.	Sales. Gallons.	Sales. Amount.	Consumption per Head.	Sales per Shop. Gallons.	Square Miles per Shop.	Population per Shop.	Average Price.
					RS.					RS. A. P.
Nellore	179,780	638	89	15,216	53,444	·085	171	7	2,020	3 8 0
Gudur	147,112	910	45	3,189	11,163	·022	71	20	3,270	...
Rapur	63,835	596	28	701	2,454	·011	25	21	2,282	...
Atmakur	103,899	638	32	937	3,280	·009	29	20	3,244	...
Kavali	81,339	548	18	1,559	5,457	·019	87	30	4,519	...
Udayagiri	109,986	860	43	1,083	3,789	·010	25	20	2,348	...
Kandukur	138,875	757	19	1,644	5,754	·012	87	41	7,283	...
Kanyagiri	127,268	1,014	22	555	1,948	·004	25	46	5,784	...
Ongole	195,068	797	50	7,183	25,139	·037	144	16	3,901	...
Venkatagiri	52,268	420	11	1,158	4,052	·022	105	39	4,751	...
Polur	50,861	355	20	2,621	9,175	·051	131	18	2,543	...
Darsi	73,180	610	6	450	1,573	·006	75	103	12,189	...
Podili	62,934	564	7	357	1,251	·005	51	81	8,991	...
Total ...	1,376,811	8,739	390	*36,651	128,471	·027	94	224	3,530	...

* Exclusive of 55 gallons at proof for special purposes. } 30° under proof.

49. The renters' financial statement shows receipts by sale proceeds of liquor in Amani shops (*i.e.*, under the renters' immediate management) Rupees 31,211, by collections from sub-renters Rupees 11,411, and from vendors, paid by a commission varying from 2 to 9 Annas per gallon, Rupees 83,245. Interest on the renters' deposit is given as Rupees 300; the deposit is Rupees 15,250, and at 4 per cent. the interest amounts to Rupees 610, which will be substituted for the sum entered, miscellaneous receipts amount to Rupees 509, making a total of Rupees 1,26,986. The disbursements amount to Rupees 1,10,618. The cost of repairs to distilleries, Rupees 362, should be added to the fixed capital, which is given as Rupees 15,250, the same amount as the renters' deposit; the value of casks to distribution charges; travelling batta should appear under establishment, the other miscellaneous items being shown as sundries. Interest and depreciation is claimed at 15 per cent., but only 6 per cent. will be allowed for depreciation. The charges as adjusted and admitted by the Board are given below :—

	RS.	A.	P.
1. Depreciation	937	0	0
2. Cost of liquor	25,627	0	0
3. Distribution	3,235	0	0
4. Establishment	8,306	0	0
5. Sundries	2,594	0	0
6. Duty	61,000	0	0
7. Vendors' commission	7,564	0	0
Total ...	1,09,263	0	0

Adding to the above items of charge the value of liquor in stock at the beginning of the fasli, namely, gallons 1,027 in distillery and gallons 1,254 in depôts or Rupees 3,546 and distributing the total Rupees 1,12,809, over the quantity sold and the balance in the distillery and depôts, the following particulars of the price per gallon charged by the renters at 30° under proof are obtained :—

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

* The sales in Amani shops are not given, but assuming that liquor was sold in them at the full price Rupees 3-8-0, the sales would amount to 8,917 gallons, and distributing the balance 27,790 gallons in proportion to the price paid, the sales by sub-renters would be 3,323 gallons and their average remuneration 7 Annas 9 Pies per gallon, and the sales by shopkeepers 24,468 gallons, their commission being 3 Annas 11 Pies; the allowance is fair.

50. The charge for distribution is low as it is borne in part at least by the vendors and sub-renters. The renters' receipts as shown above amount to Rs. 1,26,986; adding to this the value of liquor at the close of the year both in distilleries and depôts (gallons 1,949) or Rupees 4,726, the total receipts are raised to Rupees 1,31,712; deducting therefrom the total charges Rupees 1,12,809, the renters are left with a profit of Rupees 18,903. The capital sunk in buildings and dead stock was Rupees 15,250; the deposit was Rupees 15,250, total fixed capital Rupees 30,500. The renters do not specify the floating capital employed in the business, but it is calculated that a sum of about Rupees 5,500 would amply suffice. The total capital required for working the business may be put at Rupees 36,000 and the sum realized gives a profit of about 50 per cent.

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51. Bellary Cantonment—The renters and the conditions of the rent were the same* as in Fasli 1285. The payments of excise duty in the fasli under report amounted to Rupees 1,16,313 against Rupees 1,28,597 in the previous fasli, showing a falling off in the revenue of Rupees 12,284 owing to the famine; the guarantee was, however, more than realized.

* Guaranteed Rs. 1,00,606.

—	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° do.	1 9 0	3 8 0	2 0 0

52. The following shows the stock account in distilleries and depots; the whole of the liquor issued and sold during the year was of 30° under proof strength excepting 12 gallons of 30° over proof issued for special purposes :—

—	Distilleries.	Depôts.	Shops.
Balance on 1st July 1876	2,960	88	184
Manufactured and received	44,216	44,511 *12	43,461
Total ...	47,176	44,611	43,645
Issued and sold	44,511	43,461	43,408
Wasted	2,000	1,150	...
Total ...	46,511	44,611	43,408
Balance ...	665	...	237

* Issued for special purposes.

53. The balance in stock was throughout the year less than a month's supply owing, it is said, to the high prices of materials. There was, however, no failure of supply. The wastage in the distillery was 2,000 gallons and in the single depot maintained in the cantonment 1,149, or 4·24 and 2·57 per cent., respectively. These rates are very high considering that the liquor was sold directly it was manufactured. The true duty at 30° under proof amounts to Rupees 2-11-2.

54. The monthly sales are given in the margin. Throughout the year liquor was sold at the maximum price. The causes of the fluctuation in the sales from August to November are not apparent. The falling off from February to May is probably due to the toddy season. There were 63 shops open within an area of 6 square miles for a population of 51,766 persons. This gives 10·3 shops to the square mile and 821 persons per shop. The sales give an average of 689 gallons per shop and a consumption of ·839 gallons per head the highest rate in the Presidency.

Months.	Sales.	Percentage.
July	4,001	9·2
August	3,756	8·7
September	3,532	8·1
October	3,141	7·2
November	3,619	8·4
December	4,104	9·5
January	4,125	9·5
February	3,098	7·1
March	3,518	8·1
April	3,445	7·9
May	3,305	7·6
June	3,760	8·7
Total ...	43,408	100·0

55. In the renters' financial statement interest and depreciation are charged at 10¼ per cent. on Rupees 50,000 amount of capital sunk in buildings, plant, and dead stock, &c. This

amount is made up (taking the particulars given for last year) 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 cost of the Government Police guard is not separately given, and it is not clear in what item the charge is included. The total charges incurred during the year, with the value of the balance of liquor in stock at the beginning of the year amount to Rupees 1,77,356, and distributing the same over the gallons sold and the balance in hand, the following particulars of the price per gallon at 30° under proof charged by the renters are obtained :—

	RS.	A.	P.
1. Depreciation	0	0	3
2. Cost of liquor	1	1	11
3. Distribution	0	0	6
4. Establishment	0	0	1
5 Duty	2	10	11
6. Vendor's commission	0	3	4
7. Renter's profit	0	3	0
Total ...	4	4	0

56. The value of liquor in stock at the end of the year is Rupees 756 and interest on deposit Rupees 1,006 at 4 per cent ; adding these items the total receipts become Rupees 1,86,496 and the charges Rupees 1,77,356. The excess receipts are Rupees 9,140. 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 a total capital of Rupees 43,730, so that their profit was at the rate of about 21 per cent.

57. CHINGLEPUT.—The farm was in the hands of the same renter, Mr. Pritchard, and the conditions of the lease during Fasli 1286 remained the same as in the previous year, the duty on arrack being Rupees 2-4-0 per gallon at 30° under proof and the maximum and minimum prices, respectively, Rupees 4-4-0 and 3-8-0 per gallon. The percentage of net receipts from toddy to be paid to Government was ninety. The guaranteed revenue from arrack and toddy together was Rupees 1,75,000.

58. The total quantity of arrack issued was gallons 22,027 and the net duty Rupees 47,084 the sum payable to Government on account of toddy was Rupees 73,860, total Rupees 1,20,944, against Rupees 2,09,740 in Fasli 1285, showing a decrease in the revenue of Rupees 88,796 ; the renter's payments fell below the amount guaranteed for the year by Rupees 54,056. This large decrease is ascribed to the famine, and, in consideration of the very exceptional circumstances of the case, the Board have remitted Rupees 20,000 of the deficit.

59. The stock account of distillery, depôts, and shops is given below :—

—	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance	10,982	5,549	223
Manufactured and vended.	15,957	22,027 *209	23,774
	26,939	27,785	23,997
Issued and sold	22,027	23,774	23,711
Wastage	3,253	1,799	
	25,280	25,573	23,711
Balance	1,659	2,212	286

* From Taluk Depôts.

60. The average sales per month were only 1,976, while the average monthly balance was 8,390—more than four times the monthly requirements, showing bad management, the result being a wastage in the depôt of 6·5 and in the distillery of 12·07, an excessively high rate. The true duty is Rupees 2-4-7 per gallon.

61. The monthly sales and average prices are given in the margin. The quantity sold in each month was much below the sales of the corresponding month in the previous year, but the proportions to the whole were much the same. The improvement in October was probably due to the Dasara, and that in January to the Pongal festival ; the falling off from March is due to the toddy season in part and to the famine. Instead of lowering the price, however, the renter raised it during the second half of the year, the maximum, Rupees 4-4-0, having been charged in Saidapet, Chingleput, Conjeveram, and Ponneri. In the other two taluqs a uniform rate of Rupees 4 was charged throughout the year according to the statement of prices, but the average retail price worked out from the return of sales and sale proceeds was Rupees 3-15-6 for Madhurantakam and Rupees 4-0-1 for Tiruvallur.

Months.	Issues, Monthly.	Sales in Gallons.	Per cent. of Sales.	Average Price. RS. A. P.
July 1877 ...	8,965 (July–September)	2,591	10 93	4 1 11
August ,, ...		2,689	11·34	4 1 4
September ,, ...		2,443	10·30	4 1 10
October ,, ...	2,549	2,632	11·10	4 1 9
November ,, ...	1,699	1,710	7 21	4 1 10
December ,, ...	3,094	1,694	7·15	4 1 10
January 1878 ...	528	2,730	11·61	4 1 10
February ,, ...	1,805	1,933	8·15	4 2 1
March ,, ...	318	1,435	6·05	4 2 3
April ,, ...	1,167	1,306	5·51	4 2 4
May ,, ...	948	1,307	5·51	4 2 6
June ,, ...	954	1,241	5·24	4 0 9
Total ...	22,027	23,711	100·	4 1 10

62. The following statement shows particulars as to consumption, distribution of shops, with reference to area, &c. :—

Taluks.	Population.	Area in Square Miles.	Number of Shops open.	CONSUMPTION. Quantity in Gallons.	CONSUMPTION. Sale Proceeds.	Consumption per Head.	Sale per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price. RS. A. P.
					RS.					
Saidapet	65,869	152	30	3,598	15,055	·055	119·93	5·07	2,196	4 2 11
Chingleput	132,328	436	26	3,370	14,012	·026	129·62	16·77	5,089	4 2 6
Madhurantakam ...	197,308	696	35	2,971	11,791	·015	84·89	19.89	5,637	3 15
Conjeveram	163,036	514	75	5,310	22,146	·032	70·80	6·85	2,240	4 2
Tiruvallur	149,898	508	48	3,522	14,103	·024	73·37	10·58	3,123	4 0 1
Ponneri	97,196	330	40	4,940	20,462	·051	123·50	8·25	2,430	4 2 3
Total ...	*810,635	2,636	254	23,711	97,569	·029	93·35	10·38	3,191	4 1 10

* Population and area of Madras Town outside limits deducted from Saidapet and Ponneri.

63. The consumption is very low owing to the famine, being only about 59 per cent. of the average consumption of the two previous years. It is noticeable that the consumption in the Chingleput, Madhurantakam, Conjeveram, and Tiruvallur Taluks is much lower than that in Ponneri, although the former taluks have greater advantages on account of the traffic both by rail and the great trunk roads, besides the large gatherings during the festivals at Conjeveram and Tiruvallur. There seems no reason, therefore, why the poor taluk of Ponneri should consume more than double the quantity drunk in Chingleput, Madhurantakam, and Tiruvallur. This leads to strong suspicion that irregular practices are resorted to. The rate charged in the Tindevanam Taluk in the South Arcot District, bordering on Madhurantakam, is but slightly lower than that which prevailed in Madhurantakam ; in North Arcot, bordering on Tiruvallur the retail prices are higher than in Chingleput. There is nothing to favor the supposition that liquor paying a lower rate of duty is brought into the district ; the presumption, therefore, is that illicit liquor is manufactured in the Madhurantakam, Tiruvallur, Chingleput, and Conjeveram Taluks or that dilution and short measurement are largely resorted to. Both causes probably operated. As regards the former the presumption is borne out by the large number of cases of breaches of the Abkari law brought before the Magistracy, viz., ninety-one, in eighty of which convictions were obtained. The majority were cases of illicit sales in Conjeveram and illicit manufacture in Chingleput ; in the previous year but one case of illicit sale was detected, and no instance of illicit manufacture was brought to light.

Taluks.	1284.	1285.	1286.
Saidapet	·112	·100	·55
Chingleput	·048	·048	·026
Madhurantakam	·017	·024	·015
Conjeveram...	·060	·060	·032
Tiruvallur	·051	·040	·024
Ponneri	·047	·063	·051
Average ...	·049	049	·029

As regards the second cause, owing to the large falling off in the consumption, the rates per shop decreased from an average of 151 gallons to 93 on the whole; and in the Tiruvallur, Conjeveram, and Madhurantakam Taluks they fell below that average; there was also a reduction in the rate of the vendor's commission, and in the three taluks just mentioned their average remuneration would amount to no more than from Rupees 15 to Rupees 18 *per shop* per annum, so that irregularities to supplement their means of living may safely be assumed.

64. The renter's financial statement will now be reviewed.

Interest and depreciation on capital sunk, Rupees 7,712, is charged at 16 per cent., but *only* 6 per cent. on account of the latter will be allowed. Interest at 8 per cent. is also charged on the value of duty-paid liquor (gallons 2,213) said to have been in the taluk depôts. There is also an entry of Rupees 197, being the amount stolen from the Chingleput Taluk by the Abkari Shroff, which must be debited to the profits.

65. The items composing the price charged by the renters are given below:—

	RS.	A.	P.
1. Depreciation ...	0	0	3
2. Cost of liquor ...	0	14	10
3. Distribution ...	0	0	9
4. Establishment ...	0	4	5
5. Duty ...	2	4	8
6. Sundries ...	0	0	6
7. Vendor's commission ...	0	3	6
8. Renter's profit ...	0	4	4
Total ...	4	1	3

66. The cost of liquor *is very high*; this is *due to* the large wastage in the distillery, a necessary consequence of the retention of a large stock in hand. The distribution charge is low owing to the total charge incurred on this account being distributed between arrack and toddy at the rate of *one-third and two-thirds* respectively. The rate of commission allowed to vendors cannot be exactly ascertained, as it is not stated on account of what quantity of liquor the sum entered under that head was paid; it has been distributed over the whole quantity sold by the renters, but was *probably* paid in respect of a portion only. A comparison of the items of charge in the three Faslis 1284, 1285, and 1286 shows that the increase in the cost of liquor and duty have come almost entirely from the renter's profit.

67. The total receipts of the renter on account of arrack with the value of the balance of liquor in the distillery and depôts gallons 1,659, [illegible]nnas 15-1, and gallons 2,212, at Rupees 3-9-5 or Rupees 9,502, amount to Rupees 1,06,512; deducting therefrom the total charges, Rupees 99,968, the *net* receipts under arrack were Rupees 6,544. The total receipts under toddy inclusive of subsequent collections were Rupees 94,994, deducting therefrom the charge for collections, Rupees 12,927, and the payment made to Government at 90 per cent. of the net receipts, Rupees 73,860, a balance of Rupees 8,207 was left to the renters. The renter's net receipts on arrack and toddy thus amount to Rupees 14,759, and adding to this interest on the cash deposit, Rupees 43,750, at 4 per cent. or Rupees 1,750 the total becomes Rupees 16,509, but the renter's payments to Government, Rupees 1,20,944, *fell short* of the guarantee by Rupees 54,056; of this Rupees 20,000 was remitted, leaving a deficit of Rupees 34,056 to be made good which absorbed all the renter's profits and left him with a loss of Rupees 17,547 on the year's transactions.

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68. North Arcot.—The renters of this district were, as in previous years, Messrs. Corbett and Morison. The strength of the liquor sold throughout the district was 20° under proof, the rate of duty being Rupees 2-10-0 per gallon, the maximum and *minimum prices* Rupees 4-12-0 and Rupees 3-0-0, respectively, and the guarantee Rupees 2,42,000. The toddy contract which had under the former lease been sub-rented by Messrs. Corbett and Morison was farmed directly on account of Government taluk by taluk. The quantity of arrack actually issued during the year was gallons 75,363 against gallons 115,642, the net duty payable being Rupees 1,87,945 against 2,90,740 in Fasli 1285 as shown in the margin. The renters had thus a deficit of Rupees 54,055 to meet in *order to make* good the minimum revenue guaranteed by them. This result is chiefly due to the prevalence of famine in the district,

	Gross Issues.	Net Duty.
	GALS.	RS.
Fasli 1285 ...	115,615	2,90,740
,, 1286 ...	75,363	1,87,945
	— 40,179	— 1,02,795 or

Rupees 54,055 less than the guarantee.

and in the following year the position was even worse; it became necessary, therefore, to afford some relief to enable the renters to tide over their difficulties; a remission of half the balance outstanding against them for Fasli 1286 and the first half of Fasli 1287 was accordingly granted; the amount appertaining to the fasli under review is Rupees 27,027-8-0.

69. The following statement shows the stock account in distilleries, depôts, and shops at 20° under proof:—

—	Distilleries.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance ...	8,156	3,392	...
Manufactured and received ...	76,659	75,351 * 12	74,621 74,621
	84,815	78,755	
Issued and sold ...	75,363	74,621 * 12	74,620
Wasted ...	2,901	1,649	
	78,264	76,282	74,620
Balance ...	6,551	2,473	1

* Proof liquor issued for special purposes.

70. The average monthly balance was 10,768, while the average issues from the depôts to shops were 6,218. The condition of the contract regarding the maintenance of a month's supply was thus fulfilled; indeed the stock maintained was far in excess of requirements. The wastage in the distillery was, at the rate of 3·42 per cent. and that in depôts at the rate of 2·09 per cent. The real duty paid was therefore, Rupees 2-8-9 per gallon. If the amount of the deficit which the renter had to make *good be* also taken into account, the duty will be raised to Rupees 2-14-7 per gallon. In the previous year the wastage in distilleries was 3·52 per cent. and in depôts 1·89 per cent.

71. The marginal statement shows the issues and sales in each month and the average price. The great falling off from the month of February is due to the toddy season and the prevalence of famine. As observed in last year's report, the selling price of arrack in these months does not appear to have been reduced to meet the toddy competition; but, on the contrary, there seems to have been a steady increase in price. The retail price has been gradually increased* in Faslis 1285 and 1286 to meet the increase of duty, so that the difference of Annas 10 between the duty imposed in Fasli 1284 and subsequent years was almost recovered by increase of the retail price. The statement of sales in shops has evidently been compiled from the depôt accounts and not from the shop returns.

—	Issued from Distilleries.	Sold.	Percentage of Sales.	Average price.		
	GALLONS.	GALLONS.		RS.	A.	P.
July 1877 ...	8,068	7,906	10·6	4	8	1
August ,, ...	7,447	7,499	10·1	4	8	4
September ,, ...	8,830	7,611	10·2	4	7	0
October ,, ...	7,164	7,714	10·3	4	6	2
November ,, ...	7,217	6,498	8·7	4	6	3
December ,, ...	5,647	6,489	8·7	4	6	1
January 1878 ...	9,306	8,972	12·0	4	6	0
February ,, ...	5,494	5,163	6·9	4	6	8
March ,, ...	4,582	4,663	6·2	4	7	5
April ,, ...	3,394	3,793	5·1	4	7	3
May ,, ...	4,298	4,294	5·8	4	7	8
June ,, ...	4,016	4,008	5·4	4	7	10
Total ...	76,363	74,620	100·	4	7	0

	Retail Price.		
	RS.	A.	P.
* Fasli 1284 ...	3	14	10
,, 1285 ...	4	6	7
,, 1286 ...	4	7	0

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

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per Head.	Sale per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail price. RS. A. P.
					RS.					
Chittur	213,045	837	48	6,234	28,051	·029	129·9	17·4	4,438	4 8 0
Palmanair	60,211	484	27	2,395	10,382	·040	88·7	17·9	2,230	4 5 4
Chandragiri	99,628	531	51	5,828	26,058	·059	114·3	10·4	1,953	4 7 9
Gudiyatam	162,980	318	65	6,381	28,463	·039	98·2	4·9	2,507	4 7 4
Vellore	179,156	471	104	16,361	75,454	·091	157·3	4·5	1,723	4 9 9
Polur	109,150	456	45	4,082	16,849	·037	90·7	10·1	2,426	4 2 1
Arcot	157,391	414	50	2,0[illegible]	8,758	·013	41·6	8·3	3,148	4 3 4
Wandiwash	153,507	431	21	1,407	5,670	·009	67·0	20·5	7,310	4 0 6
Wallajapet	216,204	419	106	10,541	47,940	·048	99·4	3·9	2,040	4 8 9
Arni	77,679	169	53	5,811	25,601	·075	109·6	3·2	1,466	4 6 6
Kangundi	52,047	330	17	1,598	6,910	·031	94·0	19·4	3,062	4 5 2
Kalahasti and Maderpauk	135,104	736	35	2,650	11,007	·019	75·7	21·0	3,860	4 2 5
Narainvaram and Tirutani	289,894	922	95	7,521	33,436	·025	79·2	9·7	3,052	4 5 0
Punganur	109,282	634	26	1,730	7,402	·016	66·5	24·4	4,203	4 4 5
Total	2,015,278	7,162	743	* 74,620	3,39,961	·037	100·4	9·6	2,712	4 7 0

* All 20° under proof, equivalent to 85,280 at 30° under proof

Taluks.	Fasli 1284.	Fasli 1285.	Fasli 1286.
Chittur	·039	·041	·029
Palmanair	·071	·060	·040
Chandragiri	·036	·082	·059
Gudiyatam	·065	·064	·039
Vellore	·135	·131	·091
Polur	·059	·064	·027
Arcot	·029	·028	·013
Wandiwash	·016	·014	·009
Wallajapet	·085	·083	·048
Arni	·124	·126	·075
Kangundi	·035	·032	·031
Kalahasti	·026	·029	·919
Narainvaram Tirutani	·033	·034	·025
Punganur	·034	·027	·016
Average	·058	·056	·037

73. The average consumption per head throughout the district during the year is very low as compared with the previous two years. The total consumption was 74,620 or 64 per cent. of the consumption in Fasli 1284 and 65·8 per cent. of that in Fasli 1285. This large decrease is ascribed to the famine, but it is doubtless partly due also to the enhancement of the retail price. The consumption is especially low, as in last year, in Arcot, Wandiwash, and the Zemindari tracts except Kangundi, where the rate of the two previous years has almost been maintained. These low rates are probably due, in a great measure to invasion of low taxed liquor smuggled over the border from the neighbouring districts, the retail prices being high as compared with those obtaining in the adjoining districts. For instance, the extremely low rate of consumption in Punganur ·016 gallons per head, whilst the rate in Palmanair is ·040, is no doubt owing, in a great measure, to smuggling from Madhanapalli and Voilpaud, and in fact its prevalence has been brought to notice. The low consumption in these Zemindari tracts on the East may be due to influx of lower-taxed liquor from Nellore and Chingleput, and that in Wandiwash to smuggling from Madhurantakam and Tindivanum. The prices appear to have been carefully adjusted to the demand, but there is a paucity of shops, only 743 being open; whereas the sanctioned number is 935. The inadequacy of the number with reference to population and area is especially marked in the Zemindari tracts and Wandiwash, and to this cause the low consumption may perhaps be partly attributed. The highest consumption is in Vellore and Arni :—

74. The renters' financial statement shows—

	RS.	A.	P.
Receipts from shopkeepers, &c. ...	3,31,018	0	0
Disbursements ...	3,17,723	0	0
Profit ...	13,295	0	0

75. The renters subsequently submitted a revised statement in which they have included under charges Rupees 54,055, the difference between their guarantee and the actual payments made in the year, raising the total charges to Rupees 3,71,778, and showing a deficit of Rs. 40,760; but as half the balance of Fasli 1286 has been remitted, they should have shown only Rs. 27,027, and the loss would then be Rupees 13,733. Some of the charges, however, cannot be admitted in full. There is an item of Rupees 18,500 on account of interest and depreciation at 10 and 15 per cent. on Rupees 60,000 fixed capital; only 6 per cent., or Rupees 3,600, will be allowed for depreciation as in other cases. The cost of distillation is given at Rupees 47,530; to this must be added the distillery charges Rupees 9,117, which are erroneously included under Inspecting and Collecting staff. A sum of Rupees 1,90,238 is entered as duty on spirits sold in shops in Fasli 1286; the actual amount paid by the renters during the year was only Rupees 1,87,945, and adding to this half the deficit of Fasli 1286 ordered to be collected, the total duty payable amounts to Rupees 2,14,972, which distributed over the quantity available for sale (gallons 73,788) gives Rupees 2-1[illegible]-7 as the real duty at 20° under proof. There is a charge of Rs. 8,460 on account of extra duty on liquor remaining in depôts and shops at the commencement of Fasli 1286 which is not understood; the enhanced rate of duty was levied on the liquor in store at the commencement of the lease, Fasli 1285, and appeared in last year's statement. The charges as admitted and classified are given below :—

12

	RS.	A.	P.
1. Depreciation ...	3,600	0	0
2. Cost of liquor ...	56,647	0	0
3. Distribution ...	13,987	0	0
4. Establishment ...	24,697	0	0
5. Duty ...	2,14,971	0	0
6. Vendors' commission ...	13,653	0	0
Total ...	3,27,555	0	0

Adding to the above the charges (Rupees 17,548) incurred on account of liquor in hand at the beginning of Fasli 1286 at the rates calculated for last year; gallons 8,156 in the distillery at Annas 11-9 or Rupees 5,994, and gallons 3,392 in depôts at Rupees 3-6-6 or Rupees 11,554, the total charges amount to Rupees 3,45,103, and distributing this amount over the quantity sold in Fasli 1286 and the balance at the close of the fasli, the following items composing the price charged by the renters per gallon at 30° under proof are obtained :—

	RS.	A.	P.
1. Depreciation ...	0	0	7
2. Cost of liquor ...	0	10	11
3. Distribution ...	0	2	7
4. Establishment...	0	4	7
5. Duty ...	2	8	7
6. Vendors' commission ...	0	2	7
7. Renters' profit ...	0	0	3
Total ...	3	14	1

76. The total receipts of the renters as given by them amount to Rs. 3,31,018; adding to this Rs. 15,036, being the value of liquor in hand at the end of the fasli in distilleries gallons (30° under proof) 7,487 at Annas 11-6, and in depôts gallons (30° under proof) 2,826 at Rs. 3-6-8, the total receipts become Rupees 3,46,054. The total charges being Rupees 3,45,103 the renters' profit comes to Rupees 951; to this, however, has to be added Rupees 1,200, being interest at 4 per cent. on the fixed deposit Rupees 30,000. The total profit therefore amounts to Rs. 2,151. The capital found by the renters consists of Rupees 60,000 sunk in dead stock and Rupees 30,000 deposited with Government; the floating capital which the renters had to find for working the business probably did not exceed Rupees 10,000, as they had deposits from their servants amounting to Rupees 11,586, and looking at the cost of the average balance of liquor in store, a sum of Rupees 21,500 should suffice. The whole capital found may therefore be put down at a lakh of rupees; so that the renters' profit was a little more than 2 per cent.

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77. South Arcot.—The renters of this district were Messrs. Parry and Co. who had held the contract in previous years. The guaranteed* revenue and the duty both on 30° under proof and the weaker spirit 44° under proof sold in the frontier shops were the same as in Fasli 1285. The number of frontier shops during the year was only twelve against nineteen in the previous year—six in the Cuddalore and six in the Villapuram Taluks. In these shops 3,379 gallons of liquor at 44° under proof issued at a duty of one rupee per gallon were sold, no restriction being imposed as to strength or price. The sales show an increase of gallons 1,524 or 82·1 over the sales of Fasli 1285, notwithstanding the reduction in the number of shops by a third. The issue

* Rupees 1,24,000.

		RS.	A.	P.
Duty ..	30° Under proof ..	2	0	0
	44° do. ..	1	0	0

	Maximum Price. RS. A. P.	Minimum Price. RS. A. P.
30° Under proof ...	4 0 0	3 4 0

during the current year were gallons 77,407 and the net duty Rupees 1,44,438 against Rupees 1,36,058 in the previous year, showing an increase of Rupees 8,380. The toddy rental was Rupees 1,30,000; the total revenue was therefore Rupees 2,74,438.

78. The following statement shows the stock account in distillery and depôt reduced to 30° under proof:—

—	Distillery.	Depôt.	Shop.
	GALLONS.	GALLONS.	SALES.
Balance on 1st July 1876	6,071	5,206	571
Manufactured and issued	77,150	77,165 / *21	71,008
	83,221	82,392	71,239
Issued and sold	77,165	71,022 / *14	70,742
Wastage	765	2,261	...
	77,930	73,297	70,742
Balance...	5,291	9,095	497

* Confiscated arrack and special issues.

79. The average balance per month was 11,857 against an average issue from the depôts of gallons 5,918; a stock far in excess of requirements was therefore maintained. The wastage in the distillery was at the rate of ·92 and that in depôt at 2·74. The actual number of gallons issued was 77,407; deducting the real wastage the quantity available for sale was gallons 75,286, giving Rupees 1-14-8 as the true duty.

80. The following statement shows the sales per month the proportion of each strength sold, and the average price:—

Months.	Sales. 30° Under Proof.	Sales. 44° Under Proof.	Sales. Total.	Proportion of the two Strengths. 30° Under Proof.	Proportion of the two Strengths. 44° Under Proof.	Per cent. of sales Monthly.	Average Retail Price. 30° Under Proof.	Average Retail Price. 44° Under Proof.	Average Retail Price. Both.
							RS. A. P.	RS. A. P.	RS. A. P.
July	6,052	274	6,326	95·7	4·3	8·8	3 5 9	3 2 6	3 7 9
August	5,508	259	5,767	95·5	4·5	8·1	3 12 3	3 0 9	3 11 0
September	6,781	210	6,991	96·5	3·5	8·4	3 11 1	2 10 11	3 10 3
October	7,453	290	7,743	96·6	3·4	10·8	3 9 9	1 15 8	3 8 11
November	5,826	260	6,086	95·7	4·3	8·5	3 12 2	2 2 4	3 11 1
December...	5,659	283	5,942	95·3	4·7	8·3	4 0 0	2 2 1	3 14 7
January	7,747	415	8,162	94·9	5·1	11·4	3 12 4	2 10 6	3 10 11
February	6,384	376	6,760	94·4	5·6	9·5	3 11 2	2 0 4	3 9 8
March	5,630	340	5,970	94·3	5·7	8·4	3 11 5	2 0 0	3 9 11
April	4,495	251	4,746	94·7	5·3	6·7	3 10 8	2 5 5	3 9 2
May	4,035	244	4,279	94·3	5·7	6·0	3 11 10	2 1 3	3 10 4
June	3,439	207	3,646	94·4	5·6	5·1	3 14 3	1 15 10	3 12 6
Total...	68,039	3,379	71,418	95·3	4·7	4·7	3 11 8	2 1 4	3 10 5

81. The great variation in the prices is evidently due to inaccuracy in the preparation of the shop returns, the explanation offered being that the sale proceeds of *one month* are included in another without entry of the corresponding quantity of liquor sold. That the figures are worthless is shown by comparison with the figures in the renter's Financial Statement No. 4 where the gross sale proceeds are entered at Rupees 2,78,683, giving an average price of Rupees 3-14-10, at 30° under proof so that if the shopkeeper's returns are to be taken as trustworthy, they must have

lost 2 Pies on every gallon sold, after making allowance for the commission of 3 Annas. The renter's figures are more likely to be correct and will be adopted in calculating the financial results.

82. The following statement shows particulars as to consumption, distribution of shops as to area, &c.:—

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
					RS.					RS. A. P.
Cuddalore	284,349	418	120	16,393	55,062	·058	136·6	3·5	2,374	3 5 9
Villupuram...	236,108	618	79	7,260	25,457	·031	91·9	7·8	2,989	3 8 1
Tindivanam	239,754	734	125	7,038	26,162	·029	56·3	5·9	1,918	3 11 6
Trinomalai...	164,657	887	144	8,574	31,100	·053	59·5	6·2	1,143	3 10 0
Tirukoilur	216,246	487	96	7,291	27,988	·034	75·9	5·0	2,253	3 13 4
Virudachallum	178,504	540	63	4,546	17,531	·025	72·1	8·6	2,833	3 13 8
Kallakurchi	196,566	805	118	7,650	28,942	·039	64·8	6·8	1,666	3 12 6
Chilambaram	*239,133	351	124	12,671	48,495	·053	102·1	3·0	1,928	3 13 2
Total...	1,755,317	4,870	869	*71,418	2,66,735	·041	82·1	5·6	2,021	3 10 5

* 30° under proof 68,039
44° do. 3,379

83. The number of shops opened during the year was 869 against 881 in the previous year. The decrease is due to the closing of fifty-two shops in the taluks of Cuddalore, Villupuram, Tindivanam, and Trinomalai, and to the opening of only thirty-seven shops in the Virudachalam, Kallakurchi, and Chilambaram Taluks. There has not been much falling off in the sales as compared with Fasli 1285 except in the Trinomalai and Virudachalam Taluks; the decrease in these taluks has been counterbalanced to some extent by increased sales in Chilambaram and Kallakurchi. The average consumption, ·041, was the same as in the previous year, but for the unfavorable character of the season which affected the sales during the last quarter there would have been an improvement as compared with the year before.

84. In the renter's financial statement depreciation on capital sunk in plant and dead stock (Rs. 70,000) is claimed at Rs. 13,000; a similar amount was also claimed last year, Rs 9,000 at 30 per cent. on the value of buildings (Rs. 30,000) and Rs. 4,000 at 10 per cent. on the value of arrack, &c., but 6 per cent. only on the former, amounting to Rs. 1,800, will be recognized. The other charges being reasonable will be admitted; the total admitted charges amount to Rs. 2,64,039, and adding to this the value of liquor in hand on the 1st July 1876 amounting to Rs. 21,084, the total charges amount to Rupees 2,85,123; distributing this over the quantity sold to shopkeepers, the balance in depôts and distilleries, the following particulars of the price charged by the renters per gallon at 30° under proof are obtained:—

	RS.	A.	P.
1. Depreciation...	0	0	4
2. Cost of liquor...	0	13	4
3. Distribution	0	2	5
4. Establishment	0	6	4
5. Duty	1	14	10
6. Vendor's Commission	0	3	0
7. Renter's profit	0	6	7
Total ...	3	14	10

85. The gross receipts of the renters are given at Rupees 2,78,683; adding the value of liquor in depôts (Gallons 9,095 at Rupees 3-5-3,) and distilleries (Gallons 5,291 at Annas 13 and Pies 8) total Rupees 34,788, the total receipts amount to Rupees 3,13,471; deducting from this the total charges 2,85,123, the renters' profit on the arrack sold was Rupees 28,345; adding to this the other miscellaneous receipts Rupees 1,922 and 4 per cent. on fixed deposit Rs. 1,240, their total profit amounts to Rupees 31,510. The capital found by the renters amounts to Rupees 70,000 *plus* 31,000 deposited with Government, total Rupees 1,01,000, their rate of profit therefore was 31·2 per cent.

86. TANJORE.—THE renters were the same as in Fasli 1285, viz., Muddana and Nanjappa of Coimbatore; the rates of duty and maximum and minimum prices were also the same :—

—	Duty.	Maximum price.	Minimum price.
	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 0 0	4 0 0	3 0 0
60° " "	1 2 0	2 4 0	1 12 0

The consumption of spirit having been found to be so much below the estimated amount that the renters could not be justly held to their guarantee, they were allowed to pay on issues only as in Salem and Coimbatore, the guarantee being dispensed with. The issues during the year under report were Gallons 55,252, and the net duty Rupees 95,530.

87. The following shows the stock account, quantities being reduced to 30° under proof, except as regards distillery, the figures in that column representing actual gallons, particulars of strength not being available :—

—	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
1. Balance on 1st July 1876 ...	3,149	2,870	...
2. Manufactured and received ...	60,492	50,380	49,490
	63,641	53,250	49,490
3. Issued and sold	*55,252	49,490	49,296
4. Wastage	2,816	1,522	...
	58,068	51,012	49,296
Balance ...	5,573	2,238	194

* Equal to gallons 50,380 at 30° under proof.

The average balance throughout the year was gallons 5,525 and exceeded the average sales. The wastage in the distillery was 4·43 per cent.

88. The particulars of issues, &c., in depôts and shops are shown below for both strengths :—

	Depôts.		Shops.	
	30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.
Balance ...	1,764	1,936	...	...
Received ...	43,885	11,367	42,826	11,662
	45,649	13,303	42,826	11,662
Issued and sold ...	42,826	11,662	42,675	11,586
Wasted ...	1,168	620	...	...
	43,994	12,282	42,675	11,586
Balance ...	1,655	1,021	151	76
	2,676		227	

The wastage was thus at the rate of 2·56 per cent. on 30° under proof and 4·66 on 60° under proof or 3·03 per cent. on both strengths, whereas 5 per cent. is allowed free of duty. The true duty on 30° under proof was Rupees 1-15-2; on 60° under proof Rupees 1-1-11, or Rs. 1-12-6 on both strengths. The number of depôts opened was 32 against 33 in the preceding year; the maximum number of shops open was 478 and the minimum 379; the average throughout the year was 439, whereas the number sanctioned was 1,022. There was on an average one depôt for every fourteen shops. The average daily sale per shop was ·34 of a gallon, and the average balance ·52. The balance in the shops was therefore not far short of two days' supply, and in this respect there was an improvement during the year under review.

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89. The figures in the annexed statement show the monthly sales according to the different strengths and the average retail price, &c. :—

Months.	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.		30° U. P.	60° U. P.	Both.
	GALLS.	GALLS.	GALLS.				RS. A. P.	RS. A. P.	RS. A. P.
July	3,756	1,610	5,366	70·0	30·0	9·9	3 12 4	2 3 10	3 5 0
August	3,283	1,118	4,401	74·6	25·4	8·3	3 12 4	2 3 11	3 6 2
September	3,579	734	4,313	83·0	17·0	7·9	3 14 1	2 4 0	3 9 8
October	3,899	982	4,881	79·9	20·1	8·9	3 13 11	2 3 11	3 8 8
November	3,263	712	3,975	82·1	17·9	7·3	3 13 11	2 3 11	3 9 3
December	3,141	662	3,803	82·6	17·4	7·2	3 11 0	2 3 11	3 9 5
January	4,558	1,249	5,807	78·5	21·5	10·7	3 13 8	2 3 11	3 8 1
February	4,455	1,561	6,016	74·1	25·9	11·1	3 13 3	2 3 11	3 6 8
March	3,589	1,048	4,637	77·4	22·6	8·5	3 13 7	2 3 8	3 7 9
April	2,972	732	3,704	80·2	19·8	6·8	3 13 11	2 3 11	3 8 9
May	3,003	565	3,568	84·1	15·9	6·5	3 14 0	2 3 11	3 9 10
June	3,177	613	3,790	83·8	16·2	6·9	3 13 6	2 3 11	3 9 4
Total ..	42,675	11,586	54,261	78·6	21·4	100·0	3 13 6	2 3 11	3 8 1

The sales do not show any great falling off till the month of April, whereas in other districts the decline generally begins from February. This was explained in the review of last year's results to be due to the fact that most of the toddy in Tanjore is obtained from cocoanuttrees and procurable throughout the year. It will be seen also that the fluctuations in sales closely follow the changes in the number of shops as marginally noted; the decrease is visible in all the taluks and is probably due to the competition of toddy, but no explanation is given. Another noticeable fact is that the stronger liquor has gradually displaced the weaker; this is a feature in all taluks, but is especially remarkable in Combaconum, Mayavaram, Shiyali, Negapatam and Mannargudi. The above statement also shows that the maximum prices allowable were closely adhered to as regards both strengths. The detailed Statement No. 7 shows that the lowest price at which 30° under proof was sold was Rupees 3-5-5; the lowest for 60° under proof was Rupees 2-2-2: but this was only for one month in the Mannargudi and Nannilam Taluks. In Tanjore and Negapatam the maximum prices were charged for both kinds of liquor during the greater part of the year. The average price throughout the year was for 30° under proof Rupees 3-13-6 and for 60° under proof Rupees 2-3-11, against Rupees 3-12-10 and 2-3-9, respectively, in Fasli 1285.

July	460	January	456
August	453	February ..	478
September	432	March	455
October	465	April	433
November	431	May	406
December	412	June	379

90. The proportion of liquor of the two strengths consumed in the several taluks is shown below :—

Taluks.	30° Under Proof.	60° Under Proof.	Proportion of 30° Under Proof.	Proportion of 60° Under Proof.
	GALLS.	GALLS.		
Tanjore	14,437	3,691	79·6	20·4
Combaconum	10,640	2,245	82·6	17·4
Mayavaram	3,183	1,085	74·6	25.4
Shiyali	1,369	59	95·9	4·1
Nannilam...	193	1,442	11·8	88·2
Negapatam	9,163	540	94·4	5·6
Titrapundi	375	388	49·1	50·9
Mannargudi	2,558	942	73·1	26·9
Pattukotai	757	1,194	38·8	61·2
Total ...	42,675	11,586	78·6	21·4

91. The subjoined statement shows the consumption, &c., in the several taluks calculated with reference to the average number of shops open :—

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Price.
					RS.					RS. A. P.
Tanjore	344,339	635	79	18,129	66,017	·053	229·5	8·0	4,359	3 10 3
Combaconum ..	341,034	341	100	12,885	45,393	·038	128·8	3·4	3,410	3 8 4
Mayavaram ..	219,358	276	52	4,267	13,567	·019	82·1	5·3	4,218	3 2 10
Shiyali	107,459	170	21	1,429	4,926	·013	68·0	8·1	5,117	3 7 2
Nannilam	207,407	294	56	1,634	3,850	·008	29·2	5·2	3,704	2 5 8
Negapatam ..	200,733	242	33	9,703	37,739	·048	294·0	7·3	6,083	3 14 3
Titrapundi ..	154,714	536	16	763	2,186	·005	47·7	33·6	9,670	2 13 10
Mannargudi ..	161,264	300	49	3,500	11,079	·022	71·4	6·1	3,291	3 2 8
Pattukotai ..	237,423	945	33	1,951	5,336	·008	59·1	28·6	7,195	2 11 9
Total ..	1,973,731	3,739	439	* 54,261	190,033	·027	123·6	8·5	4,496	3 8 1

* 30° Under proof 42,675
60° do. 11,586

92. The consumption is very low; this is due chiefly to the use of cocoanut toddy in large quantities throughout the year; allowing for the fact that the bulk of the liquor issued is of the higher strength, there is a falling off in nearly every taluk during the year as compared with the previous year, probably owing to high prices and scarcity in a measure, but in Titrapundi the number of shops open was quite inadequate with reference to population and area, and the same may be said of Pattukotai where the rate of consumption is also very low. The low rate in Nannilam cannot, however, be attributed to this cause, the proportion of shops being fair. The average sales per shop were very small in the three taluks named, and the shopkeepers' remuneration ranged from Annas 14-4 to Rupees 1-13-1 per month.

93. The renter's financial statement shows the following results :—

	Receipts.	Disbursements.
	RS.	RS.
1. Gross sale proceeds of liquor sold on commission on account of the renter	1,72,506	
2. Shop rents, &c.	119	
		1,72,625
Total disbursements.		1,49,262
Deduct excise duty on balance of liquor in depôts. ...		4,457
Net balance of disbursement ...		1,44,805
Balance profit ...		27,820

Interest and depreciation is claimed at 12 per cent., only 6 per cent., however, is allowed. The cost of the Government gauging establishment should be included in cost of liquor; rents of depôts and cost of bullocks with their feeding charges should be entered under cost of distribution; the batta, &c., paid to establishment should be added to the cost of "establishment," and the law and stamp charges should be classed under "Sundries." The commission paid to vendors is not shown as a separate charge in the renter's return. The liquor was supplied by the renters to the shopkeepers at Rupees 1,72,506, but the sale proceeds realized by the shopkeepers amounted to Rupees 1,90,083. The total quantity issued was not, however, sold; deducting the value of the unsold liquor at the rate of issue (Rupees 678) from the amount paid to the renters, the balance, Rupees 1,71,828, represents the value paid by the shopkeepers on the quantity sold by them; as they realized on that quantity Rupees 1,90,083, the difference, Rupees 18,255, represents the shopkeeper's commission on the liquor actually sold, viz., 5 Annas per gallon; a very fair rate.

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The price charged by the renters per gallon at 30° under proof is made up as follows :—

	RS.	A.	P.
1. Depreciation ...	0	0	4
2. Cost of liquor ...	0	9	3
3. Distribution ...	0	1	0
4. Establishment ...	0	4	9
5. Duty ...	1	15	3
6. Sundries ...	0	0	9
7. Renter's profit ...	0	7	11
Total ...	3	7	3

94. The admitted charges for the year are 1,48,051; adding to this the value of liquor in hand at the beginning of the fasli Rupees 10,450, the total charges amount to Rupees 1,58,501. The gross receipts inclusive of shop rents and the value of liquor in hand at the close of the fasli in distilleries (gallons 5,573 at Annas 10 Pie 1) and in depôts (gallons 2,238 at Rupees 2-15-10) or Rupees 10,203 amount to Rupees 1,82,823. This gives the renters a profit of Rupees 24,327; adding interest at 4 per cent. on the renter's deposit Rupees 1,800, a total profit of Rupees 26,127 results. The capital sunk by the renters on account of dead stock, &c., was Rupees 20,237; the floating capital employed in the business is not stated, but it is not likely to have exceeded Rupees 10,000; adding to this the renter's deposit Rupees 45,000, the total capital required amounts to about Rupees 75,000, so that the transactions of the year gave a profit thereon of nearly 35 per cent.

95. Trichinopoly.—The renters were Messrs. Parry and Co., who were also renters of South Arcot. As in last year the liquor required for consumption in Trichinopoly was mostly manufactured in the renters' distilleries in South Arcot, and sent thence, under adequate precaution, to a depôt in Trichinopoly, where it was excised for consumption in the district.

96. The total issues during the year were gallons 58,998 at 30° under proof, paying a net duty of Rupees 98,085, against gallons 66,675, with a net duty of Rupees 1,10,001 in the preceding year. The issues for 1286 fell short of those for the previous year by gallons 7,677, and the net duty was less than the guarantee, Rupees 1,10,000, by Rupees 11,915, which was, however, paid up. The deficit is due to short issue in the year under report owing to the large balance which remained in hand out of the previous year's issues, the renters having towards the close of Fasli 1285 issued liquor in excess of requirements to avoid payments to make up the guarantee, the sales not being sufficient for the purpose. The rates of duty and the maximum and minimum prices were the same as in the previous year.

		RS. A. P.
Duty ..	30° Under proof ..	1 12 0
	60° Under proof ..	1 0 0

	30° Under proof.	60° Under proof.
	RS. A. P.	RS. A. P.
Maximum price ..	3 12 0	2 12 0
Minimum do. ..	2 4 0	1 8 0

97. The following statement shows the stock in distilleries, depôts, and shops, quantities being reduced to 30° under proof :—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st July 1876 ...	7,170	3,010	...
Manufactured and received ...	60,424	58,998	55,269
	*20	...	...
	67,614	62,008	...
Issued and sold ...	58,998	55,269	55,269
Wasted ...	2,390	667	...
	61,388	55,936	...
Balance ...	6,226	6,072	...

* Confiscated arrack.

98. The average balance in the distillery and depôts at the close of each month was gallons 5,441, the maximum gallons 12,298, and the minimum gallons 2,420. The sales being on the average gallons 4,606, the stipulation in the contract as regards maintenance of stock was

only partially fulfilled. The wastage in the distillery was 4·52 per cent. and that in depôts was 1·08. The wastage in carriage of liquor from South Arcot was 1·16 per cent. The gross issues being gallons 58,998, the renters had for sale gallons 58,361; the net duty per gallon was therefore Rupees 1-10-11. The duty paid to make up the guarantee was Rupees 11,915, or Annas 3-3 per gallon sold. Therefore the full excise levied was Rupees 1-14-2 per gallon.

99. The following statement shows the issues and sales for each month and the average prices:—

Months.	Issues Monthly.	Sales in Gallons.	Per cent. of Sales.	Average Price. RS. A. P.
July	...	5,247	9·49	3 12 0
August	1,949	4,245	7·68	3 12 0
September	3,741	4,099	7·42	3 12 0
October	5,831	5,506	9·96	3 12 0
November	4,297	4,543	8·22	3 12 0
December	5,611	5,428	9·82	3 12 0
January	5,707	5,708	10·33	3 12 0
February	5,220	5,106	9·24	3 12 0
March	5,627	4,349	7·87	3 12 0
April	3,388	4,191	7·58	3 12 0
May	4,828	3,110	5·63	3 12 0
June	12,799	3,737	6·76	3 12 0
Total ...	58,998	55,269	100·	3 12 0

100. Towards the close of Fasli 1285, in the months of May and June, the issues were considerably increased to make up the guaranteed revenue for that fasli, the sales not being sufficient for that purpose. The result was a large balance in hand at the beginning of Fasli 1286, and consequent short issues in the first quarter of that fasli. In July there were no issues. In August and September the issues were only 42·31 and 81·22 per cent. of the average sales. In June 1876 the issues were considerably increased with a view, as in the previous year, to make up the year's guarantee. During the year liquor at 30° under proof alone was sold, and the maximum rate was charged throughout the district, no abatement of the price being made either on account of sales in rural tracts or on account of the toddy season. The sales fell off from February, as is usual, but to a greater extent than in the previous year.

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

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount. RS.	Consumption per Head.	Sale per Shop in Gallon.	Square Miles per Shop.	Population per Shop.	Average Retail Price. RS. A. P.
Trichinopoly	306,481	519	122	34,183	128,187	·112	280·19	4·25	2,512	3 12 0
Musiri	257,174	667	94	7,765	29,117	·030	82·61	7·09	2,736	3 12 0
Kulitalai	228,313	931	109	2,563	9,612	·011	23·51	8·54	2,095	3 12 0
Perambalur..	170,567	690	89	4,340	16,276	·025	48·76	7·75	1,916	3 12 0
Udiarpolliem	237,893	777	77	6,418	24,068	·027	83·35	10·09	3,090	3 12 0
Total ..	1,200,408	3,584	491	*55,269	207,260	·046	112·56	7·30	2,445	3 12 0

* All 30° under proof.

102. The consumption in the district is low save in the Trichinopoly Taluk, which comprises the Trichinopoly and Srirangam Municipalities. The population of these two towns is 88,562, and the issues were gallons 29,579, giving a rate of ·334 per head. Deducting this population and consumption (taking the issues to represent consumption in the two towns) from the total for the taluk and the district, the rates become ·021 and ·024 per head. The low consumption in the Trichinopoly Taluk (outside the cantonment) and in Kulitalai is partly due to the introduction of liquor in considerable quantity from the Native State of Puducottah. There were 491 shops open, and the number seems sufficient. In Kulitalai and Perambalur the sales per shop are very low.

103. In the renters' financial statement interest and depreciation are entered at Rs. 5,000, or one-sixth on Rupees 30,000 fixed capital; the Board allow for depreciation only 6 per cent., or Rupees 1,800. The other charges are fair, and will be admitted. The total admitted charges for the year (Rupees 1,90,139) with the value (Rupees 24,901) of the balance of liquor in stock at the beginning of the year amount to Rupees 2,15,040; distributing the same over the quantity sold and the balance in hand at the close of the fasli, the following particulars composing the price charged by the renters per gallon at 30° under proof are obtained :—

	RS. A. P.
1. Depreciation	0 0 5
2. Cost of liquor	0 10 9
3. Distribution	0 1 6
4. Establishment	0 4 0
5. Duty	1 14 0
6. Vendor's commission	0 6 0
7. Renters' profit	0 7 4
Total ...	3 12 0

104. The cost of liquor was nearly the same as last year. The duty has been enhanced by the payment of Rupees 11,915 in excess of duty on actual issues to make up the guarantee. The distribution and establishment charges are much lower than in the preceding year when they amounted to Annas 2-11 and Annas 6-2 respectively; the reason does not appear. The commission to vendors is high. The receipts in the year amount to Rupees 2,07,773; adding to this the value of liquor in distilleries and depôts at Rupees 2-9-2 on gallons 6,226 in the distillery and Rupees 2-14-8 on gallons 6,072 in depôts, or Rupees 33,729, and the interest on fixed deposit Rupees 440 at 4 per cent., the total receipts become Rupees 2,41,942, disbursements being 2,15,040; the excess receipts are Rupees 26,902. The amount of fixed and floating capital required for the business is estimated at about Rupees 54,000; the renters do not give for the current year the amount deposited with them by their servants; last year the amount was Rupees 7,469, and taking the same figure for the current year, the actual capital required may be taken at Rupees 46,500, so that the renters must have made about 56 per cent.

105. Coimbatore.—The conditions of the rent, the maximum and minimum prices*, and duty were the same as in Fasli 1285. As in Tanjore and Salem the guarantee was dispensed with in this district and the renters were allowed to pay on issues only.

	Maximum. RS. A. P.	Minimum. RS. A. P.
*20° [illegible] proof...	4 4 0	3 4 0
30 [illegible]	...	...

[illegible] The issues of liquor from the distillery during the year and the duty levied thereon are sho[illegible]ow :—

Issues.		Rate. RS. A. P.	Net Duty. RS.
20° Under proof	33,485	2 0 0	63,621
30° do.	36,247	1 12 0	60,261
	69,732		1,23,882

These figures show a decrease of 21,505 gallons as compared with the issues in Fasli 1285 and a falling off of Rupees 32,625 in the duty realized owing to the unfavorable nature of the season.

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

	Distillery. GALLONS.	Depôt. GALLONS.	Shops. GALLONS.
Balance on 1st July 1876 ...	4,141	5,414	866
Manufactured and received ...	77,019	74,512	73,817
	81,160	79,926	74,683
Issued and sold	74,512	73,817	73,675
Wasted	1,803	2,005	...
	76,315	75,822	73,675
Balance ...	4,845	4,104	1,008

108. The particulars in regard to strengths are shown below for depôts and shops:—

	Depôts.		Shops.	
	20° Under Proof.	30° Under Proof.	20° Under Proof.	30° Under Proof.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
Balance on 1st July 1876 ...	1,995	3,133	312	509
Received	33,485	36,247	32,480	36,697
Diluted	— 52	+ 56		
Total ..	35,428	39,436	32,792	37,206
Issued and sold	32,480	36,697	32,312	36,747
Wasted	1,041	815	...	
	33,521	37,512	32,312	36,747
Balance ...	1,907	1,924	480	459

109. From the above statements it will be seen that the wastage in the distillery was at the rate of 2·22 per cent. and that in the depôts was 2·51. The rate in the depôts was 2·9 for the strong and 2·0 for the weak liquor against 3·5 and 2·0 respectively in the previous year. The real rates of duty are therefore Rupees 1-15-4 for 20° under proof and Rupees 1-11-2 for 30° under proof or Rupees 1-13-2 for both.

110. At the beginning of the year the renters had a balance of 9,555 gallons at 30° under proof. The average manufacture per month was 6,418 against an average monthly sale of gallons 6,139 reduced to 30° under proof; there was thus sufficient stock in hand throughout the year. The closing balance was gallons 8,949 at 30° under proof. The average balance per shop was ·870 against an average daily sale of gallons ·175 which shows that there was in each shop an average balance equal to five days' consumption.

111. The proportion of liquor of the two strengths consumed in the several taluks with the percentage is given below:—

Taluks.	20° Under Proof.	30° Under Proof.	Total.	Proportion of the two strengths.	
				20° Under Proof.	30° Under Proof.
	GALLONS.	GALLONS.	GALLONS.		
Coimbatore	6,762	14,388	21,150	32·0	68·0
Satyamangalam	3,464	4,332	7,796	44·4	55·6
Collegal	...	6,730	6,730	...	100·0
Pollachi	6,050	129	6,179	97·9	2·1
Erode	3,169	2,665	5,834	54·3	45·7
Bhavani	2,124	1,782	3,906	54·4	45·6
Palladam	4,856	6	4,862	99·9	·1
Dharapuram	2,752	814	3,566	77·2	22·8
Karur	439	5,493	5,932	7·4	92·6
Udamalpotai	2,696	408	3,104	86·9	13·1
Total ...	32,312	36,747	69,059	46·8	53·2

The demand for the stronger liquor seems to be greatest in Palladum and Pollachi Taluks, but the cause is not apparent. It is not consumed at all in Collegal, while in Caroor the consumption is very small.

112. The following statement shows the issues and sales in actual gallons in each month and the average retail prices for both strengths:—

Months.	Issues.			Sales in Gallons.			Proportion of each strength.		Per cent. of Sales.	Average Price.
	20° Under Proof.	30° Under Proof.	Total.	20° Under Proof.	30° Under Proof.	Total.	20° Under Proof.	30° Under Proof.		RS. A. P.
July 1876... ...	3,460	4,054	7,514	2,954	4,197	7,151	41·3	58·7	10·35	3 13 8
August "	3,389	3,228	6,617	3,006	3,703	6,709	44·8	55·2	9·72	3 13 7
September "	2,625	3,130	5,755	2,934	3,243	6,177	47·5	52·5	8·94	3 10 6
October "	3,304	3,678	6,982	2,893	3,489	6,382	45·3	54·7	9·24	3 13 9
November "	2,985	3,227	6,212	3,040	3,080	6,120	49·7	50·3	8·86	3 13 11
December "	4,706	2,843	7,549	3,588	3,262	6,850	52·4	47·6	9·92	3 13 3
January 1877... ...	3,451	3,519	6,970	3,668	3,100	6,768	54·2	45·8	9·80	3 13 11
February "	2,441	2,606	5,047	2,707	2,669	5,376	50·4	49·6	7·78	3 13 11
March "	1,987	2,764	4,751	2,276	2,738	5,012	45·4	54·6	7·27	3 13 8
April "	1,706	2,184	3,890	1,724	2,368	4,092	42·1	57·9	5·93	3 13 7
May "	1,567	2,808	4,370	1,706	2,418	4,124	41·4	58·6	5·97	3 13 7
June "	1,864	2,211	4,075	1,817	2,480	4,297	42·3	57·7	6·22	3 13 7
Total ...	33,485	36,247	69,732	32,312	36,747	69,059	46·8	53·2	100·	3 13 9

On comparing the results exhibited in the above statement with those for Fasli 1285, it will be seen that the stronger liquor is gradually displacing the weaker. The proportion of the former consumed in Fasli 1285 was only 20·5 per cent. of the whole on the average, but in the current year the proportion rose to 46·8 per cent. The sales of the stronger liquor are highest in the colder months November, December, January, and February, the maximum consumption being 54·2 per cent. in January. There was a falling off in the sales from the month of February to July owing to the toddy season. In the previous year the falling off was chiefly in the weaker liquor, but during the current year the stronger liquor appears to have been most affected. There was a perceptible falling off from February. The stronger spirit was sold for a uniform rate of Rupees 4 per gallon in all taluks except Pollachi where the rate was slightly lower. The average price of both kinds of liquor rose from Rupees 3-10-6 to Rupees 3-13-11.

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

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption.		Consumption per Head.	Sale per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity in Gallons.	Amount.					
					RS.					RS. A. P.
Coimbatore	243,995	623	166	21,150	8[illegible]001	·087	127·41	3·75	1,470	3 13 3
Satyamangalam	169,916	1,000	162	7,796	30,102	·046	48·12	6·17	1,049	3 13 9
Collegal	90,830	1,400	77	6,730	25,236	·074	87·40	18·18	1,180	3 12 0
Pollachi	167,546	700	141	6,179	24,276	·037	43·82	4·96	1,188	3 14 10
Erode	233,564	698	123	5,834	22,647	·025	47·43	5·67	1,899	3 14 1
Bhavani	102,813	800	94	3,906	15,154	·038	41·55	8·51	1,094	3 14 1
Palladam	237,808	815	133	4,862	18,447	·020	36·56	6·13	1,788	4 0 0
Dharapuram	217,423	852	105	3,566	14,049	·016	33·96	8·11	2,071	3 15 0
Karur	175,659	590	94	5,932	22,288	·034	63·11	6·28	1,869	3 12 1
Udamalpetai	123,650	518	64	3,104	22,307	·025	48·50	8·09	1,932	7 3 0
Total ..	1,763,274	7,996	1,159	* 69,059	2,76,606	·039	59·58	6·90	1,521	3 13 9

* 20° Under proof.. 32,312
30° " .. .. .. 36,747.

The consumption of spirit of both kinds during the year was gallons 69,059 against 83,150 in the previous year, showing a decrease of gallons 14,091 owing to the famine. The average consumption per head was ·039 against ·047 in the year before. The total number of shops sanctioned for the district was 1,438, but only 1,159 were opened in the year against 1,151 in Fasli 1285. Looking at the area and population per shop and considering that the number of inhabited villages in the district is only 1,342, the facilities for obtaining liquor seem sufficient. The sales were highest in the Coimbatore and Collegal Taluks as was to be expected, the former containing the large town of Coimbatore which is an important centre of trade and the latter being a hilly and feverish taluk; they were low in Palladam, Erode, Dharapuram and Udamalpetai; in the last-mentioned taluk the sales were much lower than last year, probably owing to the famine. The average sale per shop for the district is 60 gallons. Amongst the taluks Coimbatore stands highest with 127 gallons, Dharapuram lowest with 34. The total number of gallons issued to the shopkeepers was 69,177 (as per statement No. 4), for which Rupees 2,44,887 were paid at rates varying from Rupees 3-2-0 to Rupees 4. The average rate of issue was Rupees 3-8-8, and as the selling prices were Rupees 3-12-0 and Rupees 4, the retailers' profit would be from Annas 3-4 to Annas 7-4 a gallon, a fair rate, though the actual remuneration which the shopkeepers would on the average receive would be low as the average sales per shop are small.

114. The receipts and charges as returned by the renters show a trifling profit of Rupees 245 only :—

	Receipts. RS.	Disbursements. RS.
69,177 gallons at rates varying from Rupees 3-2-0 to Rupees 4...	2,44,887	
Miscellaneous	20	
	2,44,907	
Disbursements inclusive of commission paid to Messrs. Arbuthnot and Co., Rupees 13,164		2,44,653
Balance ...		254

On the receipt side the renters have omitted the fines and forfeitures collected from shopkeepers amounting to Rupees 8,073. This item will now be included; the interest paid by Messrs. Arbuthnot and Co. on money deposited with them by the renters is no part of the profits of this concern, and must be omitted. The charge on account of excise establishment and purchase of Colombo arrack included under "other items" should be included under cost of liquor. Under general charges, Rupees 7,287, the renters have included a sum of Rupees 4,000 paid to Messrs. Lecot and Co. for their half share in the business and Rupees 1,280 paid to an Insurance Company for insuring the distillery buildings. The second item is a legitimate charge, and will be admitted. The first item forms part of the renters' profit and must be excluded. There is also an entry of Rupees 13,164 paid to Messrs. Arbuthnot and Co. as commission and interest; the latter must come out of the renters' profits. The commission appears to have been paid on goods purchased by Messrs. Arbuthnot and Co. for use at Coimbatore, but as the amount is not separately given it cannot be admitted. The charge on account of office establishment, Rupees 13,625, is excessive; it includes the salary paid to a partner in the rent for managing the business. Rupees 10,000 only will be allowed as in last year. The shopkeepers' commission is not charged in the renters' return, but it may be arrived at as follows. The total issues to the shopkeepers were gallons 69,177 for Rupees 2,44,887; the total sales amounted to 69,059, which realized Rupees 2,66,506; deducting from the former sum the average value (Rupees 3-8-8) of liquor issued but not sold (gallons 118), viz., Rupees 418, there remain Rupees 2,44,469. Reducing the sale proceeds by this sum the balance, Rupees 22,037, represents the vendors' commission.

115. The items which make up the price charged by the renters per gallon at 30° under proof are given below :—

	RS.	A.	P.
1. Depreciation...	0	1	4
2. Cost of liquor...	0	10	3
3. Distribution	0	3	2
4. Establishment	0	5	7
5. Sundries...	0	0	10
6. Excise duty	1	11	5
7. Vendors' commission	0	4	9
8. Renters' profits	0	4	4
Total ...	3	9	8

116. The gross receipts of the renter by sale of liquor without deducting the commission allowed to vendors were Rupees 2,66,924; to this has to be added the value of liquor in distilleries and depôts gallons 4,845 at Annas 11-7 (Rupees 3,508) and 4,104 at Rupees 3-0-7 (Rupees 12,460), respectively. The total receipts become Rupees 2,82,892 and the total charges Rupees 2,62,152, excess receipts Rupees 20,740; adding also Rupees 8,073 collected from shopkeepers on account of fines, &c., in Fasli 1286 and Rupees 2,700 interest on fixed deposit Rupees 66,500, the total excess receipts amount to Rupees 31,513. The floating capital employed by the renters is not stated, but as they had a deposit of Rupees 32,966 from shopkeepers, &c., available to work the farm, it is probable that no additional capital was needed. The fixed capital found amounted to Rupees 1,11,186; adding the renters' deposit Rupees 67,500, the total capital was Rupees 1,78,686, and the renters' profit would amount to $17\frac{1}{2}$ per cent. thereon.

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117. SALEM.—The renters were Messrs. Wilson and Co. As in Tanjore and Coimbatore the renters were permitted to pay duty on issues only for the whole term of their lease. The duty at 20° under proof was Rupees 2-8-0, maximum price Rupees 5 and minimum Rupees 3-8-0 per gallon. The actual quantity issued and the duty payable are shown below :—

	Issues. GALLS.	Duty. RS.
20° Under proof	79,123	1,97,809
60° do.	3	5
		1,97,814
Deduct 5 per cent. for wastage ...		9,891
Net duty ...		1,87,923

against Rs. 2,50,063 in the previous year, being duty on 105,290 gallons issued. The decrease Rupees 62,140 in the revenue is due to the famine.

118. The following shows the stock account of renters and shopkeepers at 20° under proof :—

—	Distillery.	Depôts.	Shops.
	GALLS.	GALLS.	GALLS.
Balance on 1st July 1876 ...	5,977	4,695	3,314
Manufactured and received...	81,962	79,126	78,500
	87,939	83,821	81,814
Issued and sold	79,126	78,500	76,289
Wastage	...	1,954	...
	79,126	80,454	76,289
Balance...	8,813	3,367	5,525

119. No wastage is shown against the distillery stock; that in depôts was 2·33 per cent. The average balance at the close of each month was 12,917 gallons, the maximum being 14,226 and the minimum 10,721. The sales to the shopkeepers being on an average 6,542 gallons, the stipulation regarding the maintenance of a month's supply has been fully observed.

The gross issues being 79,126 and the wastage subsequent to issue 2·33 per cent., the gallons available for sale were 77,282; the net duty was therefore Rupees 2-6-11.

120. The following statement shows the issues and sales for each month and the average price :—

Months.	Issues, Monthly.	Sales in Gallons.	Per cent. of Sales.	Average Price. RS.	A.	P.
July 1876.	9,359	7,897	10·35	4	6	6
August "	7,848	7,577	9·94	4	7	3
September "	6,473	6,633	8·70	4	7	4
October "	6,352	6,549	8·58	4	6	2
November "	6,240	6,085	7·98	4	3	0
December "	7,447	7,570	9·92	3	13	1
January 1877.	9,465	8,097	10·61	3	12	10
February "	5,234	5,894	7·73	3	11	9
March "	6,124	5,708	7·48	3	12	5
April "	4,986	5,067	6·64	3	1	8
May "	4,575	4,557	5·97	4	1	5
June "	5,023	4,655	6·10	3	15	4
Total ...	79,126	76,289	100·	4	1	4

121. The sales show a falling off from the very commencement of the year as compared with the previous year owing no doubt to the famine; they revived a little in December and January but fell off again still more from February, owing to the toddy season. The prices appear to have been reduced from December 1877 in most of the taluks, but were raised again at the close of the year. The annexed statement shows particulars regarding consumption, &c., in the several taluks. The prices are highest in Salem and lowest in Utankarai as in the previous year, being Rupees 4-6-2 and Rupees 3-13-0 against Rupees 4-11-3 and Rupees 4-0-9 in Fasli 1285. The rate of consumption per head is much lower than in the previous year, the maximum being ·058 against ·081, the minimum ·017 against ·022, and the average ·039 against ·048. The consumption was highest in the Salem, Atur, Dharmapuri and Tirupatur Taluks, and lowest in Trichengode and Oosoor. In Oosoor the low rate of consumption is due to the abundance of toddy; it has improved in Namkul and fallen off in Dharmapuri.

Taluqs.	Population.	Area in Square Miles.	Number of Shops opened.	Consumption. Quantity in Gallons.	Consumption. Amount.	Consumption per Head.	Sale per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average retail price.
					RS.					RS. A. P.
Salem	393,805	993	164	22,948	1,00,647	·058	139·93	6·05	2,401	4 6 2
Atur	164,006	788	90	7,791	31,232	·048	86·57	8·87	1,822	4 0 2
Namkul	261,009	743	114	8,999	33,931	·034	78·94	6·52	2,290	3 12 4
Trichengode	249,678	632	111	4,291	16,332	·017	38·66	5·69	2,249	3 12 11
Dharmapuri	190,626	998	134	8,037	33,180	·042	59·98	7·45	1,423	4 2 1
Krishnagiri	170,233	658	148	5,645	22,746	·033	38·14	4·46	1,150	4 0 5
Oosoor	193,037	1,169	107	5,073	19,559	·026	47·41	10·93	1,804	3 13 8
Tirupatur..	190,800	805	79	8,066	33,185	·042	102·10	10·19	2,415	4 1 10
Utankarai	153,801	808	114	5,439	20,727	·035	47·71	7·09	1,349	3 13 0
Total ..	1,966,995	7,604	1,061	*76,289	3,11,539	·039	71·90	7·17	1,854	4 1 4

122. The number of shops open was 1,061 against 1,048 in Fasli 1285; the number open under the old rent in Fasli 1284 was 1,577; there has therefore been a reduction by the present renters of about 33 per cent. which partly accounts for the low consumption; the very low rate of remuneration given to the vendors also no doubt contributed to this result. According to the renters' accounts 78,500 gallons were sold to shopkeepers for Rupees 3,22,099 with commission Rupees 16,088, whence result gross and net rates of Rupees 4-1-8 and 3-15-7, respectively. The shopkeepers were thus nominally allowed Annas 2-1, but the average retail price being only Rupees 4-1-4, it appears that they really received only 1 Anna 9 Pies per gallon. The average sale per shop was 72 gallons, and hence the average remuneration of the shopkeepers was but Rupees 7-14-0 per annum. This fact and the high strength at which liquor is sold, coupled with the difficulty of detecting dilution for want of hydrometers, raise a strong presumption of the wide prevalence of illicit practices to the detriment of the Government revenue and the renters' profit.

123. In their financial statement the renters give their gross receipts at Rupees 3,22,099 and charges at Rupees 3,05,952, leaving a net profit of Rupees 16,147. The rate charged for depreciation is too high; only 6 per cent. will be allowed on the value of buildings which is given as Rupees 28,180. Insurance will be classed under sundries; the cost of distillery establishment, Rupees 1,057, should be included under cost of liquor. Charges for distribution are mixed with sundry expenses, amongst which are included such items as table expenses, charity, &c., which are not properly debitable to the concern, but as their amount is not known, the whole must be allowed and taken under distribution. The value of 3,711 gallons found deficient in stock (Rupees 2,278) is included under cost of liquor; no explanation is given as to the cause of the deficiency; it is possibly the wastage in the distillery against which no wastage is shown in the stock statement; the charge will, however, be admitted. To the admitted charges incurred in the year under review, Rupees 2,96,108, must be added cost of balance of liquor in stock at the beginning of the year, viz., Rupees 20,818, making a total of Rupees 3,16,926. The particulars of the price charged by the renters are given below:—

* 20° under proof.

	RS.	A.	P.
1. Depreciation	0	0	4
2. Cost of liquor	0	11	8
3. Distribution	0	2	7
4. Establishment	0	5	0
5. Sundries	0	0	2
6. Duty	2	6	11
7. Vendor's commission	0	2	1
8. Renter's profit	0	4	11
Total ...	4	1	8

124. The stock of liquor remaining at the end of the year was 8,813 gallons in the distillery and 3,367 gallons in depôts, the value of which at Annas 12 and Rs. 3-10-8, respectively, amounts to Rupees 6,609 and 12,346. The total receipts therefore aggregated Rupees 3,41,054 and total charges Rupees 3,16,926, excess receipts Rupees 24,128; adding to this interest at 4 per cent. on fixed deposit Rupees 3,410, the total profit becomes Rupees 27,538. The total capital found by the renters was Rupees 1,43,430, against this must be set the deposits lodged by servants Rupees 15,938, so that the true capital required was about Rupees 1,27,500 which gives the renters a profit of nearly 22 per cent.

125. Nilgiri.—The renters were Messrs. Arathoon and Co., the revenue guaranteed Rupees 80,500, and the rates of duty and prices the same as in the previous year, viz.:—

——	Duty.	Maximum price.	Minimum price.
	RS. A. P.	RS. A. P.	RS. A. P.
20° under proof ...	3 2 3	5 4 0	4 0 0
30° do. ...	2 12 0	4 8 0	3 8 0
60 do. ...	1 9 0	2 12 0	2 0 0

126. There is no demand on the hills for liquor at 60° under proof and none was sold during the year. The quantity of liquor at the other strengths issued from the distillery, which is situated at Mettapolliem at the foot of the hills, was gallons 31,916 and the net duty Rupees 85,355 against gallons 32,801 with a duty of Rupees 87,286 in the previous year. The total quantity manufactured in the distillery at Mettapolliem during the year was gallons 31,337, out of which gallons 30,884 were issued to the Ootacamund depôt; but the quantity received in that depôt is given in Statement No. 3 as gallons 34,372; the difference gallons 3,488 at 30° under proof must have been liquor received from the renters' distilleries at Palhalli and Bangalore.

127. The stock account is given below:—

——	Distillery, Mettapolliem.	Excise Depôt, Ooty.	Shop.
Balance on 1st July	701	1,799	...
Manufactured at Mettapolliem ...	31,337	{ 30,884 *3,488	} 32,649
Total ...	32,038	36,171	...
Issued to Ootacamund Depôt ...	30,884	32,649	...
Wasted	172	*773	31,404
Total ...	31,056	33,422	31,404
Balance ...	982	2,749	1,245

* Received from distilleries in Mysore.

128. The wastage in the distillery was ·54 per cent. and that in the depôt 2·14. The liquor in the distillery and that in the depôt at Ootacamund being both unexcised, the wastage after distribution may be taken as nil. The quantity issued being gallons 31,916, the real duty was Rupees 2-9-10 on issues reduced to 30° under proof. The average monthly balance in depôts and distillery was gallons 2,912, the supply maintained being in excess of the average monthly sales, gallons 2,617.

129. The following statement shows the monthly sales. The total quantity* sold was equal to gallons 31,404 at 30° under proof, and the maximum price allowed for each strength was invariably charged. The average price during the year per gallon sold at 30° under proof was Rupees 4-8-3. There has been a falling off in the sales to the extent of 1,931 gallons owing partly to the famine and to a decrease in the number of visitors. As in last year there was an increase in the sales from May to October due to the influx of visitors from the plains. There were 38 shops open during the year; the sales per shop were on an average 807 gallons; the population per shop was 1,303 and the consumption per head ·619 gallons.

* 20° under proof	5,045
30° do.	25,638
Total ...	30,683

—	20° under proof.	30° under proof.	Total.	Per cent.	Percentage of 20° under proof.	Percentage of 30° under proof.
July 1877	631	2,523	3,154	10·3	20	80
August "	587	2,469	3,056	10·0	19	82
September "	507	2,484	2,991	9·7	17	83
October "	433	2,173	2,606	8·5	17	83
November "	321	1,723	2,044	6·7	16	84
December "	384	2,150	2,534	8·3	15	85
January 1878	309	2,038	2,347	7·6	13	87
February "	256	1,716	1,972	6·4	13	87
March "	330	1,917	2,247	7·3	15	85
April "	380	2,022	2,402	7·8	16	84
May "	443	2,215	2,658	8·7	17	83
June "	464	2,208	2,672	8·7	17	83
Total ...	5,045	25,638	30,683	100·0	16	84

130. In the renters' financial statement the amount of capital sunk in buildings, &c., is not given; it appears that they rent the buildings required for their business at Ootacamund and Mettapolliem; in last year's statement the whole cost of the plant, Rupees 2,647, appeared as a charge, but depreciation only at 6 per cent. was admitted; the same will be admitted this year.

131. In this statement the cost of liquor in hand at the close of last year is properly debited, due credit being given for the value of the balance in hand at the close of the year under report. There are however several items, such as interest at 6 per cent. on a loan of the amount deposited with Government (Rupees 20,000), Christmas treats, subscriptions to the Wellington races, various institutions, &c., amounting to Rupees 2,202, which cannot be admitted. The charges incurred for carriage of liquor from the distilleries being properly chargeable to cost of liquor will be included under that head, as also the value of liquor lost by wastage. Classifying the charges under the proper heads and omitting those disallowed the result is given below :—

	RS.
1. Depreciation at 6 per cent. on Rupees 2,647	159
2. Cost of liquor 31,139 + 1,762, value of the balance of liquor at the beginning of the year	32,901
3. Distribution	982
4. Establishment...	8,353
5. Sundries	1,537
6. Duty	85,655
7. Vendors' commission	9,221
Total ...	1,38,508

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	Gallons reduced to 30° under proof.
Sales to Shopkeepers	32,649
Balance in depot	2,749
Do. in distillery	982
Total ...	36,380

132. The charges shown above have been incurred upon the total quantity sold to shopkeepers during the year and the balance in the Mettapolliem distillery and the depôt at the close of the year. The items over which the charges have to be distributed are given in the margin. The average price Rupees 4-8-3 at 30° under proof charged by the renters is made up as follows :—

	RS.	A.	P.
1. Depreciation	0	0	1
2. Cost of liquor	0	14	5
3. Distribution	0	0	6
4. Establishment	0	4	3
5. Sundries	0	0	9
6. Duty	2	9	10
7. Vendors' commission	0	4	6
8. Renters' profit...	0	5	11
Total ...	4	8	3

133. The cost of liquor, Annas 14-5 is heavy as it includes charges for carriage of a portion of the liquor from Palhalli by road and from Bangalore by rail *via* Coonoor ghaut, as also the wastage and the distillery establishment included under establishment charges last year. The charge for distribution is low as it includes only the cost of cartage of liquor to the several shops. The renters appear to have spent nothing on prevention; the commission allowed to the vendors was one Anna in the Rupee on the price charged; it amounted to 4 Annas 6 Pies per gallon sold.

134. The total receipts for the year as returned by the renters inclusive of the value of liquor in hand at the close of the year was Rs. 1,50,193;* adding interest Rupees 800 at 4 per cent. on the renter's deposit, and deducting the admitted charges Rupees 1,38,508 there remains a net profit of Rupees 12,485. The Contractors rent the buildings at Mettapolliem and Ootacamund, a sum of Rupees 2,647 was last year laid out on stills, furniture, &c. No capital was therefore required in the year under review for dead stock. The floating capital required was but trifling; the average monthly balance of liquor being gallons 2,912 its cost at Annas 14-5 amounts to Rupees 2,624, and adding the cost of establishment for one month the average time for which the liquor remained in store before being sold, viz., Rupees 696, the amount required may be estimated at Rupees 3,320, against which must be set off Rupees 1,877 being deposits lodged by servants; adding the amount of the renters' deposit Rupees 20,125 and the sum sunk in dead stock Rupees 2,647, the total capital required did not exceed Rupees 25,000 and the renters realized about 50 per cent. on their investment.

	RS.
* Sale proceeds of liquor	1,47,606
Value of stock in hand	2,587
	1,50,193
Add interest on deposit...	800
	1,50,993
Deduct admitted charges	1,38,508
	12,485

135. Amani management, Town of Madras.—The abkári of the town of Madras is, as has been stated in former reports, managed entirely by Government officers. There is a Special Abkári Law, viz., Act XIX of 1852, under which the town is worked. The area to which it applies is defined as extending eight miles beyond the limits of the High Court's original jurisdiction. The tract outside these limits which bound the town proper is known as the "outside limits," and that within them as the "inside limits." The area and population of each are as follows :—

	Area, Square Miles.	Population.
Inside limits	27	397,552
Outside limits	207	127,549
Total ...	234	525,101

136. There is no material difference as regards the toddy administration between the two tracts. The manner in which the arrack revenue is managed has been fully detailed in the report for Fasli 1284. Two kinds of liquor are sold within the "inside limits"—Colombo and puttai arrack; the latter alone is sold in the outer tract. During the year under report Colombo arrack was supplied by Saravanamuttu Pillay and puttai by Thevasamutu Nadan under the same conditions as in the year before. The lease of the outside puttai was given to one Munisawmy Chetti on a daily dowle of gallons 80 against gallons 110⅜ in the previous year. There was no change either in the price at which liquor was issued by Government to the shopkeepers or in the minimum selling price at which it was sold to the public: particulars are given in the marginal statement.

	Colombo Arrack.	Puttai Arrack, Inside.	Puttai Arrack, Outside.
	RS. A. P.	RS. A. P.	RS. A. P.
Prime cost to Government..	1 5 0	0 10 0	0 10 0
Government selling price..	4 12 10	3 12 0	3 2 0
Excise or duty	3 7 10	3 2 0	2 8 0
Shopkeepers' minimum selling price	5 4 0	4 4 0	3 8 0
Do. profit	0 7 2	0 8 0	0 6 0

137. The daily dowles at the beginning and end of the year are given below as compared with those of Fasli 1285:—

	Fasli 1285.		Fasli 1286.	
	July 1875.	June 1876.	July 1876.	June 1877.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
Colombo	262-0	258-0	258-24	258-12
Puttai ... Inside	171-0	165-0	174-18	176-24
Puttai ... Outside	110-0	110-0	80-0	80-0

138. The following statement shows the quarterly sales during the year compared with those of Fasli 1285:—

	Colombo.		Puttai, Inside.		Puttai, Outside.	
	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286.	Fasli 1285.	Fasli 1286
	GALLONS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.	GALLONS.
July to September ...	21,262	21,464	14,712	15,443	8,203	6,235
October to December.	26,678	23,900	19,209	16,165	9,458	5,666
January to March ...	24,067	30,540	18,586	24,106	10,837	6,095
April to June... ...	23,363	24,545	13,555	17,361	9,360	5,045
Total ...	95,370	100,449	66,060	73,075	37,858	23,041

139. It will be seen that the sales of Colombo arrack and of puttai inside were much in excess of the total yearly dowles. Taking the Colombo dowle even at gallons 258½ per day throughout the year, the annual dowle would be gallons 94,352 or 6,097 gallons less than the total sales. Similarly the inside puttai dowles were on the whole less than the sales by gallons 8,652 taking the daily dowle for the whole year at gallons 176½. Compared with last year the sales show an increase of gallons 5,079 under Colombo and 7,015 under puttai, the number of shops being the same in the two years; the increase is due to the large demand for liquor in the shops near the beach and the Railway Goods Station consequent on the unusually heavy traffic in grain during the famine. The sales in the outside puttai shops show a decrease of gallons 14,817 due in part to the famine and in part to the opening of the South Indian Railway from Madras to Cuddalore which has diminished the traffic along the Southern Trunk Road in the outside limits.

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140. The following statement shows the consumption, &c., of arrack in the town according to the Municipal Divisions:—

Divisions.	Population.	Area.	Shops. Colombo.	Shops. Puttai.	Shops. Total.	Sales. Colombo.	Sales. Puttai.	Sales. Total.	Consumption per Head. Colombo.	Consumption per Head. Puttai.	Consumption per Head. Total.	Sale per Shop. Colombo.	Sale per Shop. Puttai.	Square Miles per Shop.	Population per Shop.
1st Municipal Division	65,547	5·3	3	8	11	9,288	13,524	22,812	·142	·206	·348	3,096	1,690	·48	5,959
2nd do. do. ...	75,326	·7	10	6	16	26,649	13,770	40,419	·354	·183	·537	2,665	2,295	·04	4,708
3rd do. do. ...	50,957	·7	12	5	17	24,982	11,990	36,972	·490	·235	·725	2,082	2,398	·04	2,997
4th do. do. ...	9,791	8·9	1	2	3	1,510	2,277	3,787	·154	·233	·387	1,510	1,138	1·30	3,264
5th do. do. ...	65,491	2·8	11	11	22	19,407	11,466	30,873	·296	·175	·471	1,764	1,042	·13	2,977
6th do. do. ...	19,390	5·4	...	2	2	...	2,372	2,372	...	·122	·122	...	1,186	2·70	9,695
7th do. do. ...	69,668	1·5	9	11	20	14,622	9,353	23,975	·210	·134	·345	1,625	850	·07	3,478
8th do. do. ...	41,482	0·5	2	8	10	3,991	4,026	8,017	·096	·097	·193	1,995	503	·65	4,148
Total ...	397,552	26·8	48	53	101	100,449	68,778	169,227	·253	·173	·426	2,093	1,298	·27	3,936
Outside limit ...	127,549	207·0	...	40	40	...	23,041	23,041	...	·181	·181	...	576	5·18	3,189
Grand Total ...	525,101	233·8	48	93	141	100,449	91,819	192,268	·191	·175	·366	2,093	987	1·66	3,724

141. The consumption of both kinds of spirits, Colombo and puttai, was highest in the 3rd Division and much in excess of last year. The 2nd Division ranks next. In fact these two divisions, (comprising Black Town,) which have a dense population of Hindus, consumed 51 per cent. of Colombo, and 37 per cent. of puttai, out of the total quantity sold in the town during the year. The sales in the 5th and 7th Divisions, in which also there is a large native population inhabiting Cholay, Persewak, Chintadripet, Triplicane, &c., have been fair; the consumption in these two divisions amounted to about 34 per cent. of the total sales of Colombo, and 30 per cent. of the total for puttai. In the 4th Division (Perambore), considering the smallness of the population, the rate of consumption is very high as in last year, and the 1st Division shows a considerable increase. In the outside limits, however, owing to causes already explained, there has been a marked and steady fall in the rate of consumption since Fasli 1284 as will be seen from the figures in the margin.

	Gallons.	Consumption per head.
Fasli 1284	47,241	·870
,, 1285	42,673	·335
,, 1286	23,041	·181

142. The number of toddy shops licensed during the year in the "inside limits" was the same as in last year. In the outside limits three new shops (one 3rd class and two 4th class) were opened yielding an additional revenue of Rupees 1,277 per annum. In consideration of the adverse character of the season the dowles of the two first class shops at Sydapet and of those which were enhanced in Fasli 1284 were reduced.

	Number of Toddy Shops. Inside.	Number of Toddy Shops. Outside.	Number of temporary Palmyra Toddy Shops.	Total.
Fasli 1285 ...	300	142	124	566
,, 1286 ...	300	145	124	569

143. The total abkári receipts and charges during the year and the net revenue are given below:—

Receipts.	RS.	*Charges.*	RS.
Colombo	4,84,054	Colombo	1,43,730
Puttai, inside	2,74,059	Putta, inside ... }	59,398
Do. outside...	79,937	Do. outside ... }	
Toddy	3,18,558	Miscellaneous	1,593
License fees	6,836	Saderward	146
Miscellaneous	506	Establishment	22,994
Total ...	11,63,950	Total ...	2,27,861
Net Revenue ...	9,36,089		

144. The actual receipts of Fasli 1286 amounted to Rupees 11,63,950 against Rupees 11,59,242 in the previous year; the charges were Rupees 2,27,861 or Rupees 39,650 in excess of the amount for Fasli 1285, the increase occurring under the heads of establishment and purchase of Colombo arrack; in the former case it is due to payment of famine batta to the employés in the Abkári Department, and in the latter to the purchase of a large quantity of Colombo arrack to meet the increased demand, and to the addition to the price of 1 Anna and 2 Pies per gallon to cover charges for the custody of the reserve stock which was transferred from the keeping of Government to that of the contractor.

145. The total demand for the year inclusive of arrears was Rupees 12,07,736; deducting the collections there was a balance of Rupees 41,027 as shown in the margin.

	RS.
Demand including arrears	12,07,736
Collections	11,66,709
Balance ...	* 41,027
* Arrears	358
Current, Inside arrack	16,974
Outside	19,247
Toddy	4,448
Total ...	41,027

The balance due by the toddy shopkeepers was reduced by subsequent collections to Rupees 1,041. The large balance under arrack is due to the adverse character of the season, owing to which claims to remission were preferred by some of the shopkeepers in the inside limits and by the renter of the outside godowns; the indulgence was granted to some extent, a portion of the arrack and toddy arrears amounting to Rupees 11,185 were remitted, but this will be noticed more at length in the report for Fasli 1287, to which year the transaction relates.

The offences detected and punished under the stipulations of the licenses are shown below:—

Nature of Offence.	Number of Cases.	Fine imposed. RS.	A.	P.
Adulteration	13	398	0	0
Selling below minimum price	1	15	0	0
Transport of liquor without permit	16	27	8	0
Using unstamped trees	93	368	0	0
Selling toddy in gardens	12	37	8	0
Do. arrack in shops after fixed time	1	30	0	0
Total ...	136	876	0	0

RENTED DISTRICTS.

146. The information available regarding consumption in rented districts is not as trustworthy as could be wished, but is nevertheless useful. So far as the returns show the sale proceeds of liquor or the receipts and charges of the renters, they give ample evidence of their incorrectness, the returns for most of the farms showing that they have been worked at a loss even in districts not affected by the famine. The untrustworthiness of these returns and the extent to which the consumption of spirits has been affected by the famine principally in the districts of Cuddapah, Kurnool, Bellary, and Madura have rendered any comparison of the results of Fasli 1285 with those of Fasli 1286 useless; moreover the returns for most of these districts, and in particular Bellary and Madura, are admittedly incomplete. There is, however, one fact worthy of notice, that the average consumption in the Rented Districts is returned as higher than in Excise Districts with the exception of Bellary Cantonment and Madras Town, as will be seen from the marginal figures. The following statement shows the principal facts connected with the working of the system in these districts:—

Average Consumption per Head.

Excise Districts.		Rented Districts.	
Ganjam	·068	Godavari	·217
Vizagapatam	·016	Kistna	·083
Nellore	·027	Kurnool	·057
Bellary Cantonment ...	·839	Cuddapah	·050
Chingleput	·039	Bellary District	·048
North Arcot	·037	Madura	·035
South Arcot	·041	Tinnevelly	·063
Tanjore	·027	Malabar	·047
Trichinopoly	·046	South Canara	·083
Coimbatore	·039		
Salem	·039		
Madras Town	·366		

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Rented Districts, Fasli 1286.

Districts.	Taluks 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° Proof.	Number of Shops.
		RS.	RS.	GALS.	GALS.	GALS.	GALS.	RS. A. P.	RS. A. P.	RS. A. P.			
Godavari	None	1,95,520	4,46,561	1,607	345,010	345,177	197,315	0 15 10	2 13 8	1 0 0	·217	·124	1,646
Kistna	Bunder, Gudivada, Bezwada, Nuzvid, Repalli, Bapatla, and Guntoor.	1,73,250	2,04,290	37,680	82,630	120,310	84,897	2 6 6	2 4 4	1 6 9	·083	·059	837
Kurnool	Koilkuntla and Pattikonda ...	1,36,700	91,121	20,421	31,755	52,176	38,567	3 8 9	2 11 7	1 7 11	·057	·042	1,014
Cuddapah	Badvel, Sidhout, and Pullampet.	2,16,095	1,85,113	42,994	23,842	66,836	56,618	3 12 2	3 3 4	1 13 8	·050	·043	769
Bellary	All taluks	3,01,950	1,51,697	50,661	...	50,661	50,661	5 15 4	3 0 9	...	·048	·032	899
Madura	Madura	1,97,050	1,25,732	41,206	5,393	46,599	44,288	4 7 2	2 13 10	1 8 8	·035	·019	526
Tinnevelly	All taluks	1,37,000	1,76,160	23,250	83,827	107,077	71,151	1 14 10	2 5 8	1 7 2	·063	·042	989
Malabar	All taluks	1,55,400	2,61,795	48,461	58,589	107,050	88,865	1 12	*4 7 4 2 15 4	...	·047	·039	1,899
South Canara ...	Uppinangadi, Mangalore, &c.	80,250	1,04,751	6,706	69,679	76,885	46,522	1 11 7	2 4 3	1 4 7	·083	·050	788

*20° Under Proof.

147. The maximum and minimum prices of arrack were the same in all the rented districts :—

	Maximum.	Minimum.
	RS. A. P.	RS. A. P.
30° Under Proof	3 4 0	2 4 0
60° Under Proof	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.

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149. GODAVARI.—The arrack farms of this district were sold for Rupees 1,95,520 per annum for the three years from Fasli 1285 to 1287. The scattered still system was in force throughout the district. In Fasli 1285 the returns received from shopkeepers were incomplete; during the current year however there was some improvement in this respect, the increase in the sales during the current year of gallons 66,473 over those returned for Fasli 1285 being probably due to that cause. The total sale proceeds amount to Rupees 4,46,561, showing a gross profit to the renters of Rupees 2,51,041, or Annas 11 and Pies 8 per gallon, to meet the cost of liquor and the renter's and retailer's profits. The spirit consumed being mostly 60° under proof, the cost of liquor would amount to about Annas 5 and Pies 9 (taking 10 Annas as the average cost of liquor at 30° under proof), and allowing the vendors a commission of 4 Annas, the renters would get a profit of 2 Annas per gallon on the average. This is a reasonable return considering that they have not to maintain a large establishment or lay out much capital in the construction of distilleries and manufacture of liquor, &c. In Ramachandrapuram and Amalapuram however the rent exceeded the sale proceeds. In the past year the Amalapuram sale proceeds were slightly below the rental, whilst in the current year there is considerable falling off; the result is evidently due to the incompleteness of the shop returns. In all the other taluks there was a pretty fair margin between the average price and the rental. In Narsapur the duty appears very low; this is due to the unusually large sales in that taluk consequent on liquor being sent into the adjoining parts of the Kistna District.

150. The subjoined statement shows the monthly sales. The large increase in the sales in the month of November occurs in the taluqs of Rajahmundry and Narsapur; no explanation is given. From February the sales began to fall on account of the toddy season :—

Months.	Sales.			Percentage of each Strength.		Per cent. of sales monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
July 1876	39	29,513	29,552	0·1	99·9	8·5
August "	10	28,930	28,940	0·0	100·0	8·4
September "	3	31,020	31,023	0·0	100·0	9·0
October "	17	34,080	34,097	0·0	100·0	9·9
November "	29	43,122	43,151	0·1	99·9	12·5
December "	2	30,328	30,330	0·0	100·0	8·8
January 1877	15	32,044	32,059	0·0	100·0	9·3
February "	15	26,561	26,576	0·1	99·9	7·7
March "	...	20,999	20,999	0·0	100·0	6·1
April "	9	20,807	20,816	0·0	100·0	6·0
May "	17	22,778	22,795	0·1	99·9	6·6
June "	11	24,828	24,839	0·0	100·0	7·2
Total ...	167	345,010	345,177	0·0	100·0	100·

151. The following statement shows particulars regarding consumption, &c. :—

Taluks.	Population.	Area.	Shops.	Consumption.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
				Gallons.	Amount.							
				GALS.	RS.		GALS			RS.	RS. A. P.	RS. A. P.
Ramachandrapuram	203,583	507	233	12,673	15,842	·062	54·4	2·2	874	20,150	1 4 1	1 9 6
Amalapuram ..	206,885	437	173	7,689	9,611	·037	44·4	2·5	1,196	11,100	1 4 0	1 7 1
Rajahmundry ..	128,901	2,058	148	46,264	57,830	·359	312·6	13·9	871	24,310	1 4 0	0 8 5
Ellore	136,875	729	146	47,584	59,533	·355	325·9	5·0	938	26,000	1 4 0	0 8 9
Yernagudem ..	145,715	1,250	176	26,182	39,273	·179	148·8	7·1	828	16,400	1 8 0	0 10 0
Tanuku	167,491	366	219	32,983	41,257	·197	150·6	1·7	765	21,370	1 4 0	0 10 4
Narsapur	177,878	450	153	73,628	92,035	·414	481·2	2·9	1,163	16,000	1 4 0	0 3 6
Bhimavaram ..	92,457	416	107	33,289	41,612	·358	311·1	3·9	864	14,800	1 4 0	0 7 1
Peddapur	111,489	505	120	12,004	15,004	·107	100·0	4·2	929	8,660	1 4 0	0 11 6
Cocanada .. / Coringa ..	91,869	1,010	79	41,906	60,855	·456	530·4	12·8	1,163	26,020	1 7 3	0 9 11
Pithapuram.. ..	79,606	505	48	7,253	9,066	·091	151·1	10·5	1,651	6,610	1 4 0	0 9 8
Tuni	50,201	..	44	3,722	4,653	·074	84·6	11·5	1,141		1 4 0	
Total ..	1,592,959	6,224	1,646	*345,177	4,46,561	·217	209·7	3·8	968	191,360	1 4 8	0 9 10

* 30° Under proof 167
60° do. 345,010

152. The rate of consumption given for Cocanada includes that for Coringa also. The consumption is very high in Cocanada and Narsapur; Bhimavaram, Rajahmundry, and Ellore come next. The presence of a considerable trading population in Cocanada, Coringa, and Rajahmundry, and the large number of pensioned Sepoys in Ellore account for the high sales in those places; in Bhimavaram and Narsapur the large sales are explained to be due chiefly to the transit of liquor from these taluqs to the adjoining parts of the Kistna District. The low consumption in Amalapuram is due to the large production and consumption of toddy. The arrack used in the district is made almost exclusively from toddy. The bulk of the liquor consumed was 60° under proof, the stronger spirit, gallons 167 at 30° under proof, being sold only in Cocanada. The prices charged ranged between the maximum and minimum fixed except in Cocanada where in June 1877 the maximum rate for 60° under proof was exceeded; except in Cocanada and Yernagudem the minimum rates were generally charged; in the former 30° under proof was sold for Rupees 3 per gallon, in Yernagudem 60° under proof was sold at the maximum rate throughout the year.

	Maximum.	Minimum.
	RS. A. P.	RS. A. P.
30° Under proof	3 4 0	2 4 0
60° Under proof	1 8 0	1 4 0

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153. KISTNA.—The arrack rental of this district was Rupees 1,94,800 per annum; one of the renters who held eight taluks at Rupees 74,900 having petitioned to be released from his contract the lease was cancelled, and on resale a loss of Rupees 21,550 per annum occurred, the total rental for the district being reduced to Rupees 1,73,250. This reduction took effect from 1st September 1876. The total sale proceeds are returned at Rupees 2,04,290, leaving the renters a gross profit of Rupees 31,040, or Annas 4 and Pies 2 per gallon sold; a sum insufficient even to meet the cost of liquor. Comparing the average retail price with the average duty given in the consumption statement appended, it appears that all the farms excepting Bapatla, Nuzvid, Vissanapet, and Narsaraopet must have been worked at a loss. From the fact that some of the most important farms show a loss although the district was not seriously affected by the famine, it may safely be assumed that the renters' returns are incomplete and untrustworthy :—

Taluks.	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Repalli	169,912	632	78	11,683	14,601	·069	149·8	8·0	2,178	18,100	1 4 0	1 1 11
Bapatla	143,620	694	80	18,003	27,695	·125	225·0	8·7	1,795	10,950	1 8 1	0 9 6
Guntoor	126,967	492	37	6,518	18,751	·051	176·2	13·3	3,432	23,100	2 1 9	5 8 8
Gudivada ..	87,138	533	47	5,362	6,783	·062	114·1	11·3	1,854	4,850	1 4 0	0 14 3
Bunder	164,525	677	76	36,943	65,355	·225	486·1	8·9	2,165	60,100	1 12 4	1 10 0
Bezwada	83,081	389	61	8,132	14,392	·098	133·3	6·4	1,362	20,050	1 12 4	2 7 5
Nuzvid	107,465	528	68	12,012	15,386	·112	176·6	7·7	1,580	7,150	1 4 5	0 9 6
Vissanapet ..	55,662	325	219	9,184	9,652	·165	41·9	1·4	254	3,550	1 0 10	0 6 2
Nandigama ..	106,452	600	47	3,767	11,000	·035	80·1	12·8	2,265	9,000	2 14 9	2 6 3
Sattanapalle ..	101,728	621	52	857	2,782	·008	16·5	11·9	1,956	3,050	3 4 0	3 9 0
Palnad	120,658	1,093	40	4,110	11,472	·034	102·8	27·3	3,016	9,550	2 12 8	2 5 2
Narsaraopet ..	120,619	674	16	3,231	10,509	·027	201·9	42·1	7,539	6,000	3 4 0	1 13 8
Vinukonda ..	64,508	557	16	508	1,651	·008	31·8	34·8	4,032	2,800	3 4 0	5 3 2
Total ..	1,452,374	7,783	837	*120,310	2,04,290	·083	143·7	9·3	1,735	†178,260	1 11 2	1 7 0

* 30° under proof .. 37,680 Rs. 86,825.
60° do .. 82,630 „ 1,17,465.

† The rental actually collected in the year was Rs. 1,76,841-10-8, the excess being due to the collection of the rental at last year's rate in July and August 1876 in the taluks resold.

Taluks.	Sales. 30° U. P.	60° U. P.	Total.
Amani system. Repalli	..	11,683	11,683
Amani system. Bapatla	..	18,003	18,003
Amani system. Guntoor	3,919	2,599	6,518
Amani system. Gudivada	..	5,362	5,362
Amani system. Bunder	19,176	17,767	36,943
Amani system. Bezwada	3,029	5,103	8,132
Amani system. Nuzvid	..	12,012	12,012
Vissanapet	..	9,184	9,184
Nandigama	3,468	299	3,767
Sattanapalle	857	..	857
Palnad	3,492	618	4,110
Narsaraopet	3,231	..	3,231
Vinukonda	508	..	508
Total ..	37,680	82,630	120,310

154. The consumption is very fair in Bunder, although lower than last year. The liquor consumed in the district is 30° and 60° under proof; the former is chiefly consumed in the dry taluks as will be seen from the marginal statement which also shows the taluks managed on the Amani system.

155. The annexed statement shows the monthly sales and the percentage of each strength sold. The proportion was pretty uniform throughout the year and the sales show less falling off during the toddy season than is generally the case elsewhere. The arrack consumed in the district is made chiefly from toddy. The average price of 30° under proof per gallon was Rs. 2-4-4, and that of 60° under proof Rs. 1-6-9; both descriptions of liquor appear to have been sold in some months above and below the prescribed rates, viz., maximum 30° under proof Rupees 3-4-0, 60° under proof Rupees 1-8-0, minimum 30° under proof Rupees 2-4-0, 60° under proof Rupees 1-4-0; the Collector attributes this to inaccuracies in the renters' returns:—

Months.	Sales. 30° U. P.	Sales. 60° U. P.	Sales. Total.	Percentage of each Strength. 30° U. P.	Percentage of each Strength. 60° U. P.	Per Cent. of Sales Monthly.
July	3,028	6,238	9,266	33	67	7·7
August	2,974	6,775	9,749	31	69	8·1
September ...	3,132	8,505	11,637	27	73	9·7
October	3,284	6,490	9,774	34	66	8·1
November ...	3,434	6,193	9,627	36	64	8·0
December	3,465	7,151	10,616	33	67	8·8
January	3,462	8,273	11,735	29	71	9·8
February	3,225	6,943	10,168	32	68	8·5
March	3,271	6,501	9,772	33	67	8·1
April..	2,955	6,057	9,012	33	67	7·5
May	2,719	6,241	8,960	30	70	7·4
June	2,731	7,263	9,994	27	73	8·3
Total ...	37,680	82,630	120,310	31	69	100·0

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156. Kurnool.—The Amani system was in force in the Koilkuntla and Sirvail Taluks. The total quantity of liquor consumed in the district during the year was gallons 52,176, realizing Rupees 91,121, which shows a falling off in the consumption, as compared with Fasli 1285, of gallons 84,783 and Rupees 1,12,941 in the sale proceeds. This result is due to the adverse character of the season.

157. The subjoined statement shows the monthly sales and the percentage of the two strengths to the total. The sales were much below the average of the previous year even in the first three months; from September there was a far greater falling off which increased with the progress of the famine:—

Months.	Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of each Strength. 30° Under Proof.	Percentage of each Strength. 60° Under Proof.	Per Cent. of Sales monthly.
July 1876	3,116	5,097	8,213	38	62	15·7
August „	2,760	6,374	9,134	30	70	17·5
September „	2,168	4,223	6,391	34	66	12·3
October „	1,456	2,364	3,820	38	62	7·3
November „	1,289	2,314	3,603	36	64	6·9
December „	1,549	2,141	3,690	42	58	7·1
January 1877	1,609	2,067	3,676	44	56	7·0
February „	1,373	1,969	3,342	41	59	6·4
March „	1,330	1,972	3,302	40	60	6·3
April „	1,219	1,026	2,245	54	46	4·3
May „	1,255	1,128	2,383	53	47	4·6
June „	1,297	1,080	2,377	55	45	4·6
Total...	20,421	31,755	52,176	39	61	100·0

158. The particulars regarding consumption are shown in the subjoined statement:—

Taluk.	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square mile per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Pattikondah ..	173,434	1,071	165	6,500	15,390	·037	39	6·5	1,051	26,750	2 5 11	4 1 10
Nandial	107,320	862	119	11,087	14,454	·103	93	7·2	902	20,000	1 4 10	1 12 10
Sirvail..	71,066	527	89	3,676	9,599	·052	41	5·9	798	10,000	2 9 9	2 11 6
Koilkuntla	98,844	582	97	6,542	14,717	·066	67	6·2	1,019	12,050	2 4 0	1 13 6
Cumbum	123,042	1,048	137	8,295	10,520	·067	61	7·6	898	13,500	1 4 3	1 10 0
Markapur	92,665	1,248	111	1,029	1,338	·011	9	11·2	835	3,850	1 4 10	3 11 10
Nandikotkur ..	101,866	1,322	116	4,343	8,541	·043	37	11·4	878	23,000	1 15 6	5 4 9
Ramallakota.. ..	146,195	810	180	10,704	16,562	·073	59	4·5	812	27,550	1 8 9	2 9 2
Total..	914,432	7,470	1,014	*52,176	91,121	·057	51	7·4	902	1,36,700	1 11 11	2 9 11

GALS.
*30° Under Proof 20,421
60° do. 31,755

159. The consumption was much lower in all taluks than in the previous year, the comparatively high rate in Nandial and Ramallakota being evidently due to the inclusion in those taluks of the large towns of Nandial and Kurnool. The rental was Rupees 45,5°9 in excess of the total sale proceeds as returned by the renters without taking into consideration cost of manufacture, so that all the farms except perhaps Koilkuntla must have been worked at a heavy loss.

160. 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 Rupees 1-4-0 for 60° under proof, but these rates appear to have been exceeded in a few taluqs and the irregularity duly noticed. In the Ramallakota Taluk liquor at 60° under proof made from toddy appears to have been sold below the minimum price fixed owing to the cost of the liquor being cheap. This matter has also received the Collector's attention.

Taluks.	Sales.		
	30° Under Proof.	60° Under Proof.	Total.
Patticondah	6,204	296	6,600
Nandial	274	10,813	11,087
Srivail	2,724	952	3,676
Koilkuntla	3,870	2,672	6,542
Nandikotkur	1,626	2,717	4,343
Ramallakota	5,723	4,981	10,704
Cumbum	..	8,295	8,295
Markapur	..	1,029	1,029
Total ..	20,421	31,755	52,176

161. The marginal statement shows the consumption of the two kinds of liquor in each taluk. The stronger liquor was sold in all the taluks except Cumbum and Markapur; the sales are highest in Patticondah and Ramallakota. The average price charged for the two kinds of liquors was Rupees 2-11-7 for 30° under proof, and Rupees 1-1-11 for 60° under proof.

162. Cuddapah.—In this district the taluqs of Badvel, Pullampet and Sidhout were rented on the Amani system. The total arrack rental of the district was Rupees 2,16,095. The quantity of liquor sold in the year was gallons 66,836 realizing Rupees 1,85,113, or Rupees 30,982 below the rental, against gallons 113,317 yielding Rupees 3,18,080 in Fasli 1285. The decrease of gallons 46,481 in the sales and of Rupees 1,32,967 in the proceeds thereof is ascribed to the famine which was very severe in this district.

163. The following statement shows the monthly sales. The decrease from September owing to the famine is very marked; the proportions in which the two strengths were consumed remained pretty uniform throughout:—

Months.	Sales.			Percentage of each Strength.		Percentage of Sales monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
	GALLS.	GALLS.	GALLS.			
July 1876	5,795	3,090	8,885	65	35	13·3
August "	5,726	3,039	8,765	65	35	13·3
September "	4,995	2,772	7,767	64	36	11·6
October "	3,474	2,153	5,627	62	38	8·5
November "	2,956	2,075	5,031	59	41	7·5
December "	3,169	1,683	4,852	65	35	7·2
January 1877	3,316	1,649	4,965	67	33	7·4
February "	3,093	1,437	4,530	68	32	6·8
March "	3,005	1,566	4,571	66	34	6·8
April "	2,482	1,568	4,050	61	39	6·0
May "	2,628	1,438	4,066	65	35	6·0
June "	2,355	1,372	3,727	63	37	5·6
Total ...	42,994	23,842	66,836	64	36	100·0

164. The particulars regarding consumption with average duty and the retail price per gallon are given below:—

Taluks.	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per head.	Sales per Shop.	Square miles per Shop.	Population per Shop.	Rental.	Average price.	Average duty.
					RS.						RS. A. P.	RS. A. P.
Pullampet	143,384	670	59	7,511	28,977	·052	127	11·4	2,430	25,000	3 13 9	3 5 3
Sidhout	76,595	343	35	3,896	13,267	·051	111	9·8	2,188	9,780	3 6 6	2 8 2
Badvel	93,445	579	30	2,649	7,947	·028	88	19·3	3,115	8,625	3 0 0	3 4 1
Proddutur	103,424	508	62	5,016	13,123	·049	81	8·2	1,668	15,800	2 9 10	3 2 5
Jammulmadugu ..	109,963	609	36	3,411	10,754	·031	95	16·9	3,055	19,950	3 2 5	5 13 7
Pulivendala	109,732	704	85	4,539	9,634	·041	53	8·3	1,291	17,000	2 2 0	3 11 11
Cuddapah	161,468	1,207	81	13,428	40,358	·083	166	14·9	1,993	45,350	3 0 1	3 6 0
Rayachoti	124,977	649	85	2,626	6,156	·021	31	7·5	1,453	14,000	2 5 6	5 5 4
Madhanapalle ..	133,889	631	85	6,220	18,660	·047	73	7·4	1,569	25,500	3 0 0	4 1 7
Kadiri	141,533	1,442	139	13,245	23,887	·094	95	10·4	1,018	14,080	1 12 10	1 1 0
Voilpaud	145,186	708	71	4,296	12,350	·030	61	10·0	2,045	21,010	2 14 0	4 14 3
Total ..	1,343,099	8,050	769	*66,836	1,85,113	·050	87	10·5	1,747	216,095	2 12 4	3 3 9

* 30° Under proof 42,994
60° Do. 23,842

165. For reasons already explained the rate of consumption in the year under report fell much below that of Fasli 1285; with the exception of Sidhout and Kadiri, all the farms appear to have been worked at a loss; the loss seems to have been particularly heavy in the Jammalmadugu, Pulivendala, Rayachoti, Madhanapalle and Voilpaud Taluks. Claims were advanced by the renters to remission; they will be noticed in the report for Fasli 1287, as the question was disposed of in that year. The average number of shops opened in the year was 769 against 955 in Fasli 1285. The maximum number of shops opened in the year was 890 in August 1876, but as the famine increased in intensity the number was gradually reduced to 668 in June 1877. The quantity of liquor at 30° and 60° under proof, sold in the several taluks, is given in the margin. The sales at 30° under proof were gallons 42,994, and at 60° under proof gallons 23,842, realizing Rupees 1,37,953 and 47,160, or Rupees 3-3-4 and 1-15-8 per gallon respectively. The stronger spirit alone was sold in the Pullampet, Sidhout, Badvel, Jammulmadugu, Madhanapalle, and Voilpaud Taluks, and 60° under proof in Kadiri and Pulivendala, both strengths being consumed in the other taluks. The 60° under proof was sold for the maximum price, except in Kadiri and Pulivendala; for 30° under proof the maximum price was charged only in Royachoti.

Taluks.	30° Under Proof.	60° Under Proof.	Total.
	GALLS.	GALLS.	GALLS.
Pullampet	7,511	..	7,511
Sidhout	3,896	..	3,896
Badvel	2,649	..	2,649
Proddutur	2,347	2,669	5,016
Jammulmadugu	3,411	..	3,411
Pulivendala	..	4,539	4,539
Cuddapah	12,514	914	13,428
Rayachoti	150	2,475	2,625
Madhanapalle	6,220	..	6,220
Kadiri	..	13,245	13,245
Voilpaud	4,296	..	4,296
Total ..	42,994	23,842	66,836

	Maximum.	Minimum.
	RS. A. P.	RS. A. P.
30° Under proof	4 0 0	3 0 0
60° Do.	2 4 0	1 12 0

166. Bellary District exclusive of the Cantonment.—The returns for this district for the year under report are incomplete, no accounts of sale, &c., having been furnished from five out of fifteen taluks in the district. The total sales for the remaining ten taluks amounted to gallons 50,661 (all 30° under proof) against 108,801 in Fasli 1285 for the same tract, showing a decrease of gallons 58,140 or about 5 per cent. due entirely to famine. The sale proceeds are returned at Rupees 1,51,697 against Rupees 1,93,450, the annual rental payable for the taluks in question, showing a deficit of Rupees 41,753, besides the loss on account of the cost of manufacture and establishment, &c. No reliance is to be placed on the returns however. The maximum and minimum prices of 30° under proof were Rupees 4 and 3 respectively. The lower rate was adopted everywhere except in Kudligi during the first five months of the year and Harpanahalli during the month of July only.

167. The following statement shows particulars regarding consumption, &c., so far as available:—

Taluks.	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.
		MILES.		GALLS.		GALLS.					RS. A. P.	RS. A. P.
Bellary	130,478	919	97	7,345	22,036	·056	75	9·5	1,345	37,900	3 0 0	5 2 6
Hospet	93,424	463	65	7,777	22,834	·083	119	7·2	1,437	21,900	2 14 11	2 11 2
Kudligi	93,228	839	9	228	782	·002	25	93·2	10,358	4,500	3 6 10	19 11 9
Hudgalli	89,538	670	48	786	2,557	·009	16	14·0	1,865	3,100	2 15 11	3 15 1
Harpanahalli ..	85,729	673	19	310	1,026	·004	16	35·4	4,512	4,650	3 4 11	15 0 0
Gooty	144,568	947	155	8,064	26,905	·052	57	6·1	932	40,200	3 0 0	4 7 9
Tadpatri	117,211	578	127	7,881	23,657	·067	62	4·6	922	19,700	3 0 0	2 7 11
Raidroog	87,779	861	84	5,280	15,848	·060	62	10·3	1,044	20,200	2 15 11	3 13 1
Anantapur ..	102,751	739	167	8,080	24,241	·079	48	4·4	615	27,000	3 0 0	3 5 5
Dharmavaram ..	120,608	1,098	118	4,004	12,011	·033	33	9·3	1,022	15,200	2 15 11	3 12 8
Allur..	93,230	446	..	..	..	..	..	..	..	26,000	..	..
Adoni	181,583	810	..	..	..	..	..	..	..	48,000	..	..
Penukonda ..	88,754	908	..	..	..	..	..	..	..	18,200	..	..
Hindupur.. ..	87,866	424	..	..	..	..	..	..	..	9,200	..	..
Madaksira ..	79,458	43[illegible]	..	..	..	..	..	..	..	7,100	..	..
Total ..	1,601,244	11,937	..	50,661	151,697	..	..	..	..	3,01,950	..	..

Monthly Sales.

	GALLS.		GALLS.
July	7,506	January ...	4,540
August	6,478	February ...	3,132
September ..	4,533	March ...	3,243
October	4,125	April	2,743
November ...	4,354	May	2,710
December ...	4,477	June	2,819

168. The consumption is everywhere very low as compared with the previous year owing to the disastrous nature of the season. The monthly sales are given in the margin; the returns being so incomplete and untrustworthy, no more detailed review of the figures is possible.

169. MADURA.—In this district the taluk of Madura alone was managed on the Amani system. The returns for the year are incomplete, no accounts of the sales in Ramnad and Shevagungah being furnished. The sales for the remaining portion of the district are returned as gallons 46,599 realizing Rupees 1,23,732 against a rental of Rupees 1,46,350,* showing a deficit of Rupees 22,618 to make up even the rental, which shows that the farms have been worked at a loss. The renter of the Pereacolum Taluq appears to have suffered most.

* Exclusive of the rentals of the Shevagungah and Ramnad estates.

170. The monthly sales are given in the subjoined statement. The vast disparity between the sales in the first four months of the year and those in subsequent months shows how very injuriously the prevalence of famine affected the consumption of arrack. In Fasli 1285 the sales were 83,541 gallons excluding the Zemindari Tract:—

Months.	Sales.			Percentage of each Strength.		Percentage of Sales monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
July 1876... ...	6,447	212	6,659	97	3	14·3
August „	5,912	117	6,029	98	2	12·9
September „	5,845	122	5,967	98	2	12·8
October „ ...	4,566	1,021	5,587	82	18	12·0
November „	3,202	695	3,897	82	18	8·4
December „	2,857	655	3,512	81	19	7·5
January 1877 ...	3,122	453	3,575	87	13	7·7
February „	2,466	388	2,854	86	14	6·1
March „	2,009	335	2,344	86	14	5·0
April „	1,811	493	2,304	79	21	5·0
May „	1,519	403	1,922	79	21	4·1
June „	1,450	499	1,949	74	26	4·2
Total ...	41,206	5,393	46,599	88	12	100·0

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171. The following statement shows the rate of consumption in each taluk and the average duty and price:—

Taluks.	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average price.	Average duty.
					RS.						RS. A. P.	RS. A. P.
Madura	331,418	446	127	17,831	51,535	·077	140	3·5	1,822	51,500	2 14 7	2 14 3
Tirumangalam ..	241,215	618	45	4,124	9,276	·017	92	13·7	5,360	12,000	2 4 0	2 14 7
Melur	128,083	514	80	5,391	11,798	·042	67	6·4	1,612	16,400	2 3 0	3 1 3
Periyakulam..	217,418	1,200	57	2,667	7,622	·012	46	21·1	3,814	15,050	2 14 9	6 2 6
Dindigul ..	324,366	1,109	154	11,854	28,727	·037	77	7·2	2,106	20,200	2 6 9	2 7 5
Palney	184,831	989	63	4,792	14,877	·026	76	15·7	2,934	21,000	3 0 0	4 6 1
Ramnad and Shivaganga Zemindaris..	858,384	4,628	..	..	..	..	..	..	..	27,500 / 23,200	..	..
Total ..	2,285,615	9,602	526	*46,599	1,23,732	·035	86	18·1	2,625	1,97,050	2 10 6	3 2 3

* 30° Under proof 41,206
60° do. 5,393

	Number of Shops.
Fasli 1285	529
Do. 1286	526

Taluks.	30° Under Proof.	60° Under Proof.	Total.
Madura	17,293	538	17,831
Tirumangalam	4,124	..	4,124
Melur	5,391	..	5,391
Periyakulam..	2,368	299	2,667
Dindigul	7,298	4,556	11,854
Palney	4,792	..	4,792
Total ..	41,206	5,393	46,599

	Maximum. RS. A. P.	Minimum. RS. A. P.
30° Under proof	3 4 0	2 4 0
60° do.	1 8 0	1 4 0

172. As was to be expected the consumption in every taluk was far below that of the previous year. The number of shops opened excluding those in the Ramnad and Shevagungah estates was nearly the same. The bulk of the liquor consumed (gallons 41,206) was 30° under proof, realizing Rupees 1,15,412 or Rupees 2-12-10 per gallon. The 60° under proof appears to have been sold in Pereacolum at Rs. 2-4-0, or above the maximum fixed, and its average price in consequence was Rupees 1-8-9. The 30° under proof was sold below the minimum rate in Melur.

173. TINNEVELLY.—This district was worked entirely on the Amani system. There were thirteen stills in the current year against eighteen in Fasli 1285. The taluks of Srivilliputtur, Satur and Ottaipidaram were supplied from one still, and in each of the other taluks there were two stills. The total annual rental was Rupees 1,37,000; the total quantity of liquor sold is returned at gallons 107,077 realizing Rupees 1,76,160, against gallons 158,092 yielding Rupees 2,57,168 in Fasli 1285. The decrease of gallons 51,015 in the consumption and of Rupees 81,008 in the sale proceeds is due to famine. Deducting the total rental for the district from the sale proceeds Rupees 39,160, or Annas 5 and Pies 10 per gallon sold remain as the gross profit of the renters: this amount is barely sufficient to meet even the cost of liquor; and if the accounts furnished are to be relied on, the result indicates that all the farms, excepting perhaps Nanguneri, Tenkarai and Ambasamudram must have been worked at a loss. The renter of the Sattur, Ottaipidaram and Srivilliputtur farms fell into arrears from November 1876 to March 1877; the farm was attached, but as he paid up the arrears the attachment was withdrawn.

174. The subjoined statement shows the monthly sales and the percentage of the two strengths. It does not exhibit any fluctuation calling for notice, the decrease from March being evidently due to the toddy season:—

Months.		Sales. 30° U.P.	Sales. 60° U.P.	Sales. Total.	Percentage of each strength. 30° U.P.	Percentage of each strength. 60° U.P.	Percentage of sales monthly.
		GALLS.	GALLS.	GALLS.			
July	1876	2,652	6,882	9,534	28	72	8·9
August	"	2,644	7,015	9,659	27	73	9·0
September	"	2,367	8,340	10,707	22	78	10·0
October	"	2,167	8,849	11,016	20	80	10·3
November	"	1,841	9,094	10,935	17	83	10·2
December	"	1,755	7,937	9,692	18	82	9·1
January	1877	2,248	8,133	10,381	22	78	9·7
February	"	1,906	7,879	9,785	20	80	9·1
March	"	1,499	6,151	7,650	20	80	7·1
April	"	1,556	5,034	6,590	24	76	6·2
May	"	1,266	4,279	5,545	23	77	5·2
June	"	1,349	4,234	5,583	24	76	5·2
	Total ...	23,250	83,827	107,077	22	78	100·0

175. The following statement shows particulars regarding consumption, &c., with the average duty and the average price per gallon :—

Taluks.	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Tinnevelly	184,169	365	102	21,640	34,355	·118	212	3·6	1,805	25,200	1 9 5	1 2 7
Tenkarai	234,346	456	144	12,637	18,955	·054	88	3·2	1,627	11,000	1 8 0	0 14 0
Sankaranainar-koil	182,018	669	118	4,253	6,379	·023	36	5·7	1,543	15,000	1 8 0	3 8 5
Nanguneri	178,978	609	99	9,759	13,040	·055	99	6·1	1,759	7,100	1 5 5	0 11 8
Ambasamudram.	163,215	303	79	20,033	30,050	·123	254	3·8	2,066	15,500	1 8 0	0 12 5
Tenkasi	122,001	337	82	11,005	13,756	·090	134	4·1	1,488	8,300	1 4 0	0 12 1
Srivilliputtur ..	176,954	533	90	5,471	8,207	·030	61	5·9	1,966	6,250	1 8 0	1 2 3
Satur	156,892	462	62	4,361	9,201	·028	70	7·5	2,530	16,150	2 2 1	3 11 3
Ottaipidaram ..	296,376	1,147	162	17,918	42,127	·060	111	7·1	1,829	32,500	2 6 7	1 12 11
Total ..	1,695,959	4,817	938	*107,077	1,76,160	·063	114	5·1	1,808	137,000	1 10 4	1 4 6

*30° Under proof 23,250.
60° Do. 83,827.

Taluks.	30° U. P.	60° U. P.	Total.
	GALLS.	GALLS.	GALLS.
Tinnevelly	2,527	19,113	21,640
Tenkarai	..	12,637	12,637
Sankaranainarkoil	..	4,253	4,253
Nanguneri	..	9,759	9,759
Ambasamudram	..	20,033	20,033
Tenkasi	..	11,005	11,005
Srivilliputtur	..	5,472	5,472
Satur	3,666	694	4,360
Ottaipidaram	17,057	861	17,918
Total ..	23,250	83,827	107,077

	Maximum. RS. A. P.	Minimum. RS. A. P.
30° Under proof ..	3 4 0	2 4 0
60° Do. ..	1 8 0	1 4 0

176. The rate of consumption is lower than last year in consequence of the famine. The *sales were made up of* 23,250 gallons 30° under proof and 83,827 gallons 60° under proof, realizing Rs. 54,770 and Rs. 1,21,390, respectively, and distributed as shown in the margin. The average price of the 30° under proof was Rupees 2-5-8 and of 60° under proof Rs. 1-7-2. The prices charged were within the maximum and minimum fixed. The weaker spirit was sold at the maximum rate in all taluks except Nanguneri, and the stronger at the minimum price in Tinnevelly and Satur. The number of shops opened in the year was 938 against 980 in the previous year; the decrease occurs in the northern taluks where many shopkeepers gave up their business owing to the distress.

	Maximum. RS. A. P.	Minimum. RS. A. P.
* 20° Under Proof	4 12 0	3 12 0
30° Do.	3 4 0	2 4 0
60° Do.	1 8 0	1 4 0

Taluks.	Sales. 20° Under Proof.	Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.
	GALLS.	GALLS.	GALLS.	GALLS.
Cherakal and Cannanore Cantonment..	2,877	170	3,655	6,702
Kotayam	260	2,690	906	3,856
Kurambranad	306	174	14,875	15,355
Wynad	14,751	11,495	..	26,246
Calicut	5,073	7,895	10,974	23,942
Ernad	380	1,117	4,178	5,675
Valuvanad	..	66	4,058	4,124
Palghat	..	650	6,635	7,285
Ponani	236	321	4,766	5,323
Cochin	..	..	8,542	8,542
Total ..	23,883	24,578	58,589	107,050

177. MALABAR.—That the introduction of the Amani system proved a failure in this district was mentioned in last year's report. The system continued in force during the year under review with the modification that permission was given to increase the number of stills in each taluk from two to six; it is stated, however, that none of the contractors availed themselves of the concession. The liquor used is chiefly 60° under proof, but the consumption of 20° and 30° under proof is also considerable. The 20° under proof is principally consumed in Wynad and in the towns of Cannanore and Calicut. Special maximum and minimum prices for the 20° under proof liquor were settled; 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 4-7-6, Rupees 2-[illegible]-4 and Rupees 1-6-6.

178. The following statement shows particulars of consumption :—

Taluks.	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Cherakal and Cannanore Cantonments (in Cherakal Taluq)..	257,377	676	49	6,702	17,140	·026	136·8	13·8	5,253	16,000	2 8 11	2 6 2
Kotayam	143,561	460	28	3,857	9,068	·027	137·8	15·4	5,127	10,000	2 5 7	2 9 6
Kurambranad ..	243,751	527	178	15,354	20,226	·063	86·3	3·0	1,369	14,100	1 5 1	0 14 8
Wynad	125,938	1,115	93	26,247	107,428	·208	282·2	12·0	1,354	48,000	4 1 6	1 13 3
Calicut	189,768	360	263	23,943	55,979	·126	91·0	1·4	722	34,100	2 5 5	1 6 9
Ernad	287,936	997	30	6,675	11,762	·020	189·2	33·2	9,598	7,100	2 1 0	1 4 0
Valuvanad	292,482	932	48	4,124	6,285	·014	85·9	19·4	6,093	6,150	1 8 5	1 7 3
Palghat	326,855	681	250	7,284	12,003	·022	29·1	2·7	1,308	11,600	1 10 6	1 9 6
Ponani	374,756	450	142	5,322	9,090	·014	37·5	3·2	2,639	4,300	1 11 4	0 12 11
Cochin	19,826	3	18	8,542	12,814	·431	474·6	·2	1,101	4,100	1 8 0	0 7 3
Total ..	2,261,260	6,201	1,099	*107,050	261,795	·047	97·4	5·6	2,058	1,55,400	2 7 2	1 7 3

	GALLONS.	RS.
*20° Under Proof	23,883	1,06,757
30° Do.	24,578	72,693
60° Do.	58,589	82,345

179. As in last year the consumption was low in Cherakal, Kotayam, Valuvanad, Palghat, and Ponani. The consumption in Wynad and Cochin was very fair. There have been considerable changes during the year in the number of shops as compared with Fasli 1285; in Palghat there was an increase of 141 shops, in Ponani of 20, and in Valuvanad of 13; on the other hand there was a decrease of 115 in Ernad, of 31 in Kurambranad, and of 12 in Cherakal. The increase in Palghaut appears to have been nominal as sales were not carried on in all of them; the decrease in Ernad has reduced the sales from gallons 14,313 in Fasli 1285 to gallons 5,375 in the current year. The total sales in the year amounted to gallons 107,050, and the sale proceeds to Rupees 2,61,795, showing a decrease of gallons 7,681 as compared with the sales of Fasli 1285. The amount realized gives a gross profit to the renters of Rupees 1,06,395, or Annas 15 and Pies 11 per gallon. This is about the highest profit returned for any of the rented districts, but the bulk of it went to the Wynad renter; the Cherakal, Kotayam, Valuvanad, and Palghat farms must have been worked at a loss.

180. The average monthly sales are given below :—

Months.	Sales.				Percentage of each Strength.			Per cent. of Sales Monthly.
	20° Under Proof.	30° Under Proof.	60° Under Proof.	Total.	20° Under Proof.	30° Under Proof.	60° Under Proof.	
	GALLS.	GALLS.	GALLS.	GALLS.				
July 1876	1,560	1,787	4,045	7,392	21	24	55	9·6
August "	1,754	1,915	4,406	8,075	22	24	54	7·6
September "	1,883	1,995	5,786	9,669	19	21	60	9·0
October "	1,922	1,867	5,358	9,147	21	20	59	8·6
November "	1,968	1,934	4,647	8,549	23	23	54	8·0
December "	2,357	2,166	4,762	9,285	26	23	51	8·7
January 1877	2,508	2,509	5,256	10,273	24	25	51	9·5
February "	2,223	2,611	5,658	10,492	22	24	54	9·8
March "	2,364	2,470	5,361	10,195	23	24	53	9·5
April "	1,937	1,998	4,857	8,792	22	23	55	8·2
May "	1,799	1,788	4,496	8,083	22	22	56	7·6
June "	1,603	1,538	3,957	7,098	22	22	56	6·6
Total..	23,883	24,578	58,589	107,050	22	23	55	100·0

181. South Canara.—As in Malabar arrack in this district is distilled from toddy. The difficulties attending the separation of the arrack and toddy contracts and the introduction of the Amani system in some of the taluks were explained in last year's report. The evils to a great extent existed in the year under notice also: as an instance it is stated that it was found that the toddy renter of the Udipi Taluk, to avoid loss consequent on the arrack renter issuing licenses to draw toddy whereby the drawers themselves commenced to sell toddy on their own account, bought his rival out of the field and got the arrack farm transferred in the name of a partner who was a relative of his own. This was no doubt in direct opposition to the terms of his engagement, and his license was therefore liable to be cancelled; but as the term of his contract was shortly to expire, and resale of the farm might end in loss to Government, no action was taken in the matter. As in last year the Amani system was in force in the Uppinangadi Taluk and Mangalore town comprised in the farm of the Mangalore Taluk. The liquor used was almost entirely* 60° under proof, only 6,706 gallons out of 76,385 being 30° under proof, and of these 3,780 were sold in Mangalore.

Taluks.	Sales.		
	30° Under Proof.	60° Under Proof.	Total.
Mangalore	3,780	15,806	19,586
Cassergode	..	27,128	27,128
Uppinangadi	874	2,285	3,159
Udipi	970	9,455	10,425
Kundapur	1,182	14,905	16,087
Total ..	6,706	69,679	76,385

182. The total quantity of arrack sold in the year was gallons 76,385 with sale proceeds amounting to Rupees 1,04,751, or Rupees 24,501 over the annual rental, giving a gross profit to the renters of Annas 5 and Pie 1 per gallon—a sum not inadequate to meet the cost of liquor, &c., considering that the cost of liquor manufactured from toddy is very small and that the retailer is also the manufacturer except in the Amani Taluks :—

Taluks	Population.	Area.	Shops.	Consumption. Gallons.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
					RS.					RS.	RS. A. P.	RS. A. P.
Mangalore	242,779	865	231	19,586	30,158	·081	84·8	3·7	1,051	40,000	1 8 8	2 0 8
Cassergode ..	222,578	1,064	173	27,128	33,892	·122	156·8	6·2	1,287	10,000	1 4 0	0 5 11
Uppinangadi ..	107,722	1,047	105	3,158	5,508	·029	30·0	10·0	1,026	6,850	1 11 11	2 2 8
Udipi	231,570	892	155	10,426	13,903	·045	67·3	5·8	1,494	12,700	1 5 4	1 3 6
Kundapur	113,713	525	124	16,087	21,290	·141	129·7	4·2	917	10,700	1 5 2	0 10 8
Total ..	918,362	4,393	788	*76,385	1,04,751	·083	96·9	5·6	1,166	80,250	1 5 11	1 0 10

* 30° Under proof .. .. 6,706.
60° " .. .. 69,679.

183. The renter of the Uppinangadi Taluk which was worked under the Amani system having failed, the farm was resold for Rupees 6,850 at a loss of Rupees 2,350 per annum. The Mangalore Taluk must also have been worked at a loss.

184. The total quantity consumed during the year fell below that of last year by gallons 1,968, owing to the adverse character of the season. The number of shops opened in the year was 788 against 696 in Fasli 1285, the increase being chiefly in the Cassergode Taluk. The large increase in the sales of this taluk and the decrease in Mangalore is chiefly due to the supply for the Uppinangadi Taluk, where no liquor was manufactured, having been drawn from Mangalore in Fasli 1285 and from Cassergode in the current year. The high rate of consumption with which Kundapur is credited is owing to considerable purchases for transport to North Canara.

185. The subjoined statement shows the monthly sales. The sales do not show any fluctuation calling for notice, the falling off from March being due to the toddy season :—

Months.	Sales.			Percentage of each Strength.		Per cent. of Sales Monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
July 1876	791	5,626	6,417	12	88	8·4
August "	920	5,345	6,265	15	85	8·2
September "	802	5,322	6,124	13	87	8·0
October "	588	5,712	6,300	9	91	8·2
November "	552	6,131	6,683	8	92	8·8
December "	557	7,541	8,098	7	93	10·6
January 1877	607	8,799	9,406	6	94	12·3
February "	372	7,397	7,769	5	85	10·2
March "	375	5,965	6,340	6	94	8·3
April "	354	5,087	5,441	7	93	7·1
May "	380	3,611	3,991	10	90	5·2
June "	408	3,143	3,551	11	89	4·7
Total ...	6,706	69,679	76,385	9	91	100·0

186. In most of the taluks liquor was sold at the minimum rates. In Upperangadi the rates were somewhat high as the spirit consumed had to be obtained from other taluks. The average price at which 30° under proof was sold was Rupees 2-4-3 and that for 60° under proof was Rupees 1-4-7.

	Maximum.	Minimum.
	RS. A. P.	RS. A. P.
30° Under proof	3 4 0	2 4 0
60° "	1 8 0	1 4 0

TODDY.

187. Toddy.—No returns are at present received regarding the consumption of toddy. The renters' engagements provide for the necessary accounts being kept by shopkeepers; but, owing to the toddy sellers being illiterate, the stipulation has not hitherto been enforced. Forms have now been prescribed for the submission of accounts of sales, receipts, and charges by the toddy renters during the currency of the new lease from Fasli 1288 to 1290, and it is hoped that some general information on this head will be obtained. The only particulars as to consumption which are available at present refer to the Chingleput District. In this district the shopkeepers contracted with the renter to sell 489,339 gallons of toddy and to pay him Rupees 1,21,764, but owing to the famine the renter was able to realize only Rupees 94,994, which reduces the probable consumption to gallons 379,976, the difference gallons 109,363 or 22 per cent. being the loss on account of the famine. The following particulars show the settlement of dowles, &c., made by the renter with the shopkeepers.

Chingleput Toddy Dowles, Fasli 1286.

Taluks.	Dowles.	Consumption per Head.	Duty.	Average Price charged by Renter.
			RS. A. P.	RS. A. P.
Saidapet	63,837	·969		
Tiruvallur	40,320	·269		
Ponneri	84,573	·870		
Chingleput	1,03,284	·785	0 3 1	0 4 0
Madhurantakam	86,022	·435		
Conjeveram	1,11,303	·662		
	4,89,339	·604		

188. The average consumption per head ·604 shown above will be reduced to ·468 if the quantity calculated on the revenue actually realized be taken as representing the probable consumption of the district.

189. The total toddy revenue was Rupees 22,42,420 or Rupees 19,17,823 exclusive of the town of Madras. A talukwar statement of toddy rentals will be found in the Appendix.

FINANCIAL RESULTS.

190. In last year's report the increase of revenue due to the separation of the arrack and toddy farms in the current lease was noticed. This increase would have been maintained during this the second year of the lease had it not been for the famine. The current demand fell from Rs. 64,23,449 in Fasli 1285 to Rs. 61,61,147 or by a little more than $2\frac{1}{2}$ lakhs; the collections on account of current demand fell from Rupees 60,08,730 to Rs. 48,57,124 and those of arrears from Rs. 5,00,113 to Rs. 3,71,411. The decrease in the demand is due chiefly to a diminution in the quantity of arrack issued in the excise districts most affected by the famine. The toddy rents in excise districts (except Chingleput) and the toddy and arrack rents in the farmed districts have been entered as the demand; owing to the famine the demand has not been fully realised, hence the large falling off in the current collections to the extent of $11\frac{1}{2}$ lakhs. The districts in which this occurred to any noticeable extent are given below. The decrease is most marked in the Ceded Districts, North Arcot, Salem, and Madura where the famine was most severe. Although the season of Fasli 1286 was very unfavorable no proposals to grant any concessions to the renters were entertained till the adverse character of the season of Fasli 1287 had manifested itself; the remissions granted on account of Fasli 1286 will, therefore, be shown in the accounts of Fasli 1287. The amounts remitted in the several districts on account of famine are shown in the margin. As the effects of both the unfavorable seasons, Faslis 1286 and 1287, were taken into account in considering the extent to which relief was called for, a lump sum was in most cases granted to meet the loss sustained in both years, and no specific sum having been allotted for each year, the total cannot now be apportioned between the two.:—

	Demand. Fasli 1285.	Demand. Fasli 1286.
	RS.	RS.
1. Chingleput	85,605	47,084
2. North Arcot	2,90,741	2,42,000
3. Bellary Cantonment	1,28,597	1,16,213
4. Tanjore	1,50,583	95,530
5. Coimbatore	1,56,507	1,23,881
6. Salem	2,73,168	1,66,395
Total ..	10,05,201	7,91,103

	RS.		RS.
Nellore	12,969	Madura	55,101
Cuddapah	81,627	Salem	82,071
Kurnool	54,360	Madras Town ..	11,135
Bellary	1,94,667		
Chingleput ..	20,000	Total ..	5,81,935
North Arcot ..	70,005		

* 1. *Excise District Arrack Collections.*

—	Fasli 1285.	Fasli 1286.	Deficit.
	RS.	RS.	RS.
Chingleput	85,605	47,084	— 38,521
North Arcot	2,72,880	177,931	— 94,949
Tanjore	1,50,583	89,182	— 61,401
Trichinopoly	1,01,532	96,334	— 5,198
Coimbatore	1,47,496	116,662	— 30,834
Salem	2,73,168	166,395	— 106,773
Bellary Cantonment ...	1,28,597	1,16,213	— 12,384
Total ...	1,159,861	809,801	— 350,060

* 2. *Arrack Collections Rented Districts.*

—	Fasli 1285.	Fasli 1286.	Deficit.
	RS.	RS.	RS.
Kistna	1,66,867	1,31,615	— 35,252
Cuddapah	1,98,669	1,21,845	— 76,824
Bellary	2,53,638	1,13,460	—1,40,178
Kurnool	1,24,703	47,809	— 76,894
Madura	2,00,874	1,48,359	— 52,515
South Canara	70,667	58,128	— 12,539
Malabar	1,52,057	1,26,334	— 25,723
Total ...	11,67,475	7,47,550	—4,19,925

* 3. *Toddy Collections.*

—	Fasli 1285.	Fasli 1286.	Deficit.
	RS.	RS.	RS.
Nellore	16,721	8,902	— 7,819
Chingleput	1,12,367	58,484	— 53,883
North Arcot	96,635	82,528	— 14,107
Coimbatore	83,208	77,515	— 5,693
Salem	98,601	68,400	— 30,201
Cuddapah	14,981	9,878	— 5,103
Bellary	3,08,818	1,32,216	— 176,602
Kurnool	82,969	27,883	— 55,086
Madura	73,999	59,172	— 14,827
Total ...	8,88,299	5,24,978	—3,63,321

ABKARI.

Districts.	Demand. Arrears.	Demand. Current. Arrack.	Demand. Current. Toddy.	Demand. Current. Miscellaneous.	Demand. Current. Total.	Demand. Total.	Collections. Arrears. Collections.	Collections. Arrears. Remissions.	Collections. Current. Arrack.	Collections. Current. Toddy.	Collections. Current. Miscellaneous.	Collections. Current. Total.	Collections. Total.	Balance. Arrack.	Balance. Toddy.	Balance. Arrears.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Excise. Ganjam	9,562	82,392	9,966	418	92,776	1,02,338	9,562	...	70,096	8,961	418	79,475	89,037	12,296	1,005	...	13,301
Vizagapatam ..	44,805	1,39,275	37,072	686	1,77,033	2,21,858	31,703	...	1,07,335	33,484	636	1,41,455	1,73,158	31,940	3,038	12,102	48,680
Nellore	7,821	61,000	17,970	167	79,137	86,958	5,281	2,500	52,105	8,902	167	61,174	68,955	8,895	9,068	40	18,003
Bellary (Cantonment) ...	11,089	1,16,318		25	1,16,338	1,27,427	11,089	...	97,236	...	25	97,261	1,08,350	19,077	...		19,077
Chingleput ...	11,768	47,084	1,27,916	186	1,75,186	1,86,954	11,768	...	47,084	58,484	186	1,05,754	1,17,522	...	69,432	...	69,482
North Arcot...	35,[illegible]	2,42,000	1,20,580	895	3,63,475	3,98,628	27,265	71	1,77,931	82,528	895	2,61,354	2,88,690	64,069	35,052	7,817	1,09,935
South Arcot .	7,225	1,44,437	1,30,000	591	2,75,028	2,82,253	7,225	...	1,36,936	1,30,000	591	2,67,527	2,74,752	7,501	...	...	7,501
Tanjore... ...	32,681	95,530	3,23,000	569	4,19,099	4,51,159	2,664	29,417	89,182	3,20,716	569	4,10,467	4,42,548	6,348	2,284	...	8,632
Trichinopoly ..	8,480	1,19,000	39,790	525	1,50,315	1,58,795	8,480	...	96,334	37,806	525	1,34,665	1,43,145	13,666	1,984	...	15,650
Coimbatore ...	16,703	1,23,881	90,900	604	2,15,385	2,32,088	16,703	...	1,16,662	77,515	604	1,94,781	2,11,484	7,219	13,385	...	20,604
Nilgiris	...	87,112	...	13,289	1,00,401	1,00,401	...	...	87,112	...	13,259	1,00,401	1,00,401	...	...	...	...
Salem	40,754	1,66,395	1,27,730	996	2,95,121	3,35,875	14,329	...	1,66,395	68,400	996	2,35,791	2,50,120	...	59,330	26,425	85,755
Rented. Godavari ...	25,999	1,96,717	82,689	1,438	2,80,844	3,06,843	15,718	10,281	1,87,652	79,192	1,438	2,68,282	2,94,281	9,065	3,497	...	12,562
Kistna	40,873	1,76,342	64,870	486	2,41,698	2,82,571	39,291	...	1,31,615	46,618	486	1,78,719	2,18,010	45,227	17,752	1,582	64,561
Cuddapah ...	21,349	2,16,230	17,112	48	2,33,[illegible]	2,54,730	19,514	...	1,21,845	9,878	48	1,31,771	1,51,285	94,335	7,234	1,826	1,03,445
Bellary	83,207	3,01,950	*3,54,800	479	6,[illegible]7,229	7,40,436	81,007	...	1,13,460	1,32,216	479	2,46,155	3,27,162	1,88,490	2,32,584	2,200	4,18,374
Kurnool... ...	19,858	1,36,700	90,830	176	[illegible],27,706	2,47,564	19,858	...	47,809	27,883	176	75,868	95,726	88,891	62,947	...	1,51,838
Madura	10,949	1,98,250	79,998	5,473	2,83,721	2,94,670	5,704	...	1,48,359	59,172	5,473	2,13,004	2,18,708	49,891	20,326	5,245	75,962
Tinnevelly ..	26,299	1,37,000	44,050	445	1,81,495	2,07,794	14,929	...	1,25,813	39,334	445	1,65,592	1,80,521	-11,187	4,716	11,370	27,273
South Canara .	16,475	80,250	59,800	370	1,40,420	1,56,895	15,150	...	58,128	51,225	370	1,09,723	1,24,878	22,122	8,575	1,325	32,022
Malabar... ...	3,903	1,55,400	99,250	3,598	2,58,248	2,62,151	3,903	...	1,26,334	91,540	3,598	2,21,472	2,25,375	29,066	7,710	...	36,776
Amani. Madras Town..	10,634	8,65,165	3,24,597	7,340	11,97,102	12,07,736	10,268	8	8,28,944	†3,20,149	7,340	11,56,433	11,66,709	36,221	4,448	358	41,027
Total ...	4,84,978	38,79,923	22,42,420	38,804	61,61,147	66,46,125	3,71,411	42,277	31,34,367	16,83,953	38,804	48,57,124	52,70,812	7,23,366	5,80,657	71,390	13,75,313

* Includes Bellary Cantonment.

† Includes Rupees 2,751 on account of remission.

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MISCELLANEOUS.

189. 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 liquor sold in these shops is not known, but the necessary stipulations requiring license-holders to furnish accounts and returns have recently been entered in the licenses:—

Districts.	European Liquors. Wholesale. Number of Licenses.	European Liquors. Wholesale. Fees.	European Liquors. Retail. Number of Licenses.	European Liquors. Retail. Fees.	European Liquors. Total. Number of Licenses.	European Liquors. Total. Fees.	Country-brewed Beer. Wholesale. Number of Licenses.	Country-brewed Beer. Wholesale. Fees.	Country-brewed Beer. Retail. Number of Licenses.	Country-brewed Beer. Retail. Fees.	Country-brewed Beer. Total. Number of Licenses.	Country-brewed Beer. Total. Fees.	Total. Number of Licenses.	Total. Fees.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
Excise. Ganjam	5	125	5	75	10	200	...	...	...	...	...	...	10	200
Vizagapatam ...	17	425	17	255	34	680	...	...	...	...	...	...	34	680
Nellore	5	125	5	75	10	200	...	...	...	...	...	...	10	200
Bellary Cantonment.	6	150	6	90	12	240	...	...	...	...	...	...	12	240
Chingleput ...	2	50	11	165	13	215	...	...	...	...	...	...	13	215
North Arcot ...	9	225	30	450	39	675	...	...	...	...	...	...	39	675
South Arcot	4	100	11	165	15	265	...	...	...	...	...	...	15	265
Tanjore	16	400	17	255	33	655	...	...	...	...	...	...	33	655
Trichinopoly ...	11	275	13	195	24	470	...	...	...	...	...	...	24	470
Coimbatore ...	9	225	20	300	29	525	...	...	2	30	2	30	31	555
Nilgiris	22	550	24	360	46	910	1	25	21	315	22	340	68	1,250
Salem	13	325	20	300	33	625	...	...	...	...	...	...	33	625
Rented. Godavari	26	650	36	540	62	1,190	...	...	...	...	...	...	62	1,190
Kistna	12	300	15	225	27	525	...	...	...	...	...	...	27	525
Cuddapah ...	4	100	8	120	12	220	...	...	...	...	...	...	12	220
Bellary	2	50	3	45	5	95	...	...	...	...	...	...	5	95
Kurnool	3	75	3	45	6	120	...	...	...	...	...	...	6	120
Madura	13	325	18	270	31	595	...	...	...	...	...	...	31	595
Tinnevelly ...	13	325	9	135	22	460	...	...	...	...	...	...	22	460
South Canara ..	10	250	8	120	18	370	...	...	...	...	...	...	18	370
Malabar	64	1,600	87	1,305	151	2,905	1	25	3	45	4	70	155	2,975
Amani. Madras Town ...	...	...	121	6,305	121	6,305	...	...	...	...	...	...	121	6,305
Total ...	266	6,650	487	11,795	753	18,445	2	50	26	390	28	440	781	18,885

The breweries for the manufacture of country beer which were at work in Bellary were closed at the beginning of Fasli 1285; the two breweries on the Hills, however, continued at work. Mr. Honeywell, the owner of the older establishment, transferred the business to Messrs. Esooph Sait and Bill; they have no retail licenses, the owner of the other brewery, Mr. Frend, has one wholesale and ten retail licenses. The quantity of beer excised during the year was gallons 51,192 against 79,773 in Fasli 1285 and 94,530 in Fasli 1284.

APPENDIX A.

Statement showing Toddy Rents in the several Districts in the Presidency for Fasli 1286.

Districts and Taluks.	Rent of Fasli 1285-87 per year.
Ganjam District.	RS.
Chicacole	5,015
Parla Kimedi	335
Takkali	600
Tarla	305
Itchapore	710
Ganjam, Tirastanum, Mansurkota	605
Purooshothamapore	20
Kullikota	75
Adgada	305
Biridi	11
Dharakota	30
Badagada	125
Jalantra	315
Mandasa	215
Burwah	735
Mohiri	50
Suradah	455
Gumsur	60
Total	9,956
Vizagapatam District.	
Vizagapatam	11,300
Ankapalle	1,500
Viravalle	1,025
Bimilipatam	2,825
Vizianagram	5,075
Gajapatinagar	1,125
Chipurupalle	3,900
Salur	825
Bobbili	3,550
Palkonda	3,425
Parvatipur	825
Sringavarapukota	1,075
Yellamanchelly	1,200
Golgonda	348
Total	37,998
Godavari District.	
Ramachandrapuram	8,550
Amalapuram	8,000
Narasapuram	5,990
Tanuku	7,750
Bimavaram	3,750
Rajahmundry	11,000
Peddapuram	3,600
Ellore	14,530
Yernagudem	5,230
Cocanada and Coringa	12,020
Pithapuram and Tuni	1,700
Total	82,120
Kistna District.	RS.
Bunder	23,000
Gudivada	5,000
Bezwada	6,050
Repalle	6,300
Bapatla	6,050
Guntoor	7,500
Nandigama	4,300
Vissanapet Division	1,950
Nuzvid	1,610
Sattanapalle	710
Vinukonda	350
Palnad	1,040
Narasaraopet	510
Total	64,370
Nellore District.	
Gudur and Polur	5,300
Rapur	1,300
Nellore	5,540
Atmakur	1,310
Kavali	2,270
Udayagiri	810
Khandukur	240
Kanyagiri	140
Ongole	650
Venkatagiri	1,760
Podili and Darsi	160
Total	19,480
North Arcot District.	
Chittur	11,220
Chandragiri	4,710
Palmanair	9,435
Gudiyatam	20,110
Vellore	15,910
Wallajah	14,500
Arcot	10,990
Wandiwash	3,110
Polur	4,510
Kalahasti	3,025
Karvetnagar	8,720
Kangundi	5,270
Punganur	2,920
Arni	6,150
Total	1,29,580
Cuddapah District.	
Cuddapah	1,300
Sidhout	115
Badvel	265

Statement showing Toddy Rents in the several Districts, &c.—(*Continued*).

Districts and Taluks.	Rent of Fasli 1285-87 per year.
	RS.
Pullampet	7,025
Proddutur	125
Madhanapalle	5,110
Voilpaud	2,300
Jammulamadugu	1¼
Kadiri	310
Rayachoti	21
Pulivendala	530
Total	17,112¼
Kurnool District.	
Koilkuntla	600
Ramallakota	51,200
Nandikotkur	23,150
Pattikonda	21,000
Nandial	12,650
[illegible]	700
Cumbum	725
Markapur	155
Total	1,10,180
Bellary District.	
Bellary	27,500
Hospet	30,700
Kudligi	17,000
Huvinhudgalli	9,100
Harpanahalli	8,500
Allur	5,400
Adoni	65,500
Gooty	23,500
Tadpatri	6,000
Raidroog	13,000
Anantapur	27,000
Dharmavaram	29,000
Penukonda	19,500
Hindupur	20,100
Madaksira	28,100
Total	3,33,800
Salem District.	
Salem	51,700
Atur	7,300
Namkal	3,500
Trichengode	10,100
Tirupatur	8,000
Utankarai	3,100
Oosoor	49,350
Krishnagiri	4,450
Dharampuri	1,930
Total	1,39,430
Coimbatore District.	RS.
Coimbatore	34,050
Pollachi	3,000
Udamalpettai	820
Dharapuram	4,060
Pailadam	5,700
Satyamangalam	14,000
Collegal	7,550
Erode	16,150
Karur	3,050
Bhavani	3,020
Total	90,900
Trichinopoly District.	
Trichinopoly	35,050
Musiri	1,650
Kulitalai	2,030
Perambalur	530
Udiarpolliem	530
Total	39,790
Tanjore District.	
Tanjore	40,300
Combaconum	65,000
Mayaveram	52,000
Shiyali	35,500
Nannilam	37,000
Negapatam	36,200
Tiruturaipundi	19,100
Mannargudi	20,200
Poodukota	16,500
Total	3,23,000
Madura District.	
Madura	20,300
Tirumungalam	2,000
Melur	8,000
Periyakulam	2,100
Dindigul	3,650
Pulney	1,700
Ramnad Zemindari	14,500
Shivaganga do.	30,200
Total	82,450
Tinnevelly District.	
Tinnevelly	6,150
Sankaranainarkoil	3,200
Srivilliputtur	8,150
Satur	1,150
Ottaipidaram	8,050

Statement showing Toddy Rents in the several Districts, &c.—(*Continued*).

Districts and Taluks.	Rent of Fasli 1285-87 per year.	Districts and Taluks.	Rent of Fasli 1285-87 per year.
	RS.	*South Canara District.*	RS.
Tenkarai	6,600	Mangalore	22,000
Ambasamudram	4,700	Cassergode	11,000
Tenkasi	3,000	Uppinangady	5,300
Nanganeri	3,050	Udipi	16,000
		Kundapur	5,500
Total ...	44,050	Total ...	59,800
Malabar District.		* *Chingleput District.*	
Cannanore Cantonment	32,000	Saidapet...	1,24,135
Chirakal...	18,000	Tiruvallur	
Calicut	20,200	Ponneri	
Wynad	250	Conjeveram	
Kotdayam	10,100	Chingleput	
Kurambranad	5,600	Madhurantakam	
Ernad	3,100	† *South Arcot District.*	
Valluvanad	3,000		
Palghat	3,100	Cuddalore	1,30,000
Ponani	2,100	Chedambaram	
Cochin	1,800	Virudachellam	
		Kallacurchi	
Total ...	99,250	Tirukoilur	
		Trinomalai	
		Tindivanam	
		Villupuram	

* 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. 1.—Total Revenue derived from duties upon the consumption of Spirits, Fermented Liquors and Drugs.

	Districts.	Population. Mohammedans.	Population. Hindus and others.	Population. Total.	Number of Persons to the Square Mile.	Revenue from duty on Spirits.	Revenue from duty on Wine, Beer, and other Fermented Liquors.	Revenue from duty on Drugs.	Total Revenue.	Incidence per head of Population.	Number of Licenses for retail of any of the foregoing.	Population per License.
						RS.	RS.	RS.	RS.	RS. A. P.		
Excise	Ganjam ..	4,826	1,515,262	1,520,088	182·9	82,810	9,966	..	92,776	0 1 0	1,275	1,192
	Vizagapatam ..	21,030	2,138,169	2,159,199	117·7	139,961	37,072	..	177,033	0 1 4	2,169	1,024
	Nellore ..	65,670	1,311,141	1,376,811	162·7	61,167	17,970	..	79,137	0 0 11	733	1,904
	Bellary (Cantonment) ..	14,473	37,293	51,769	8,626·6	116,538	..	..	116,538	2 3 11	128	375
	Chingleput ..	17,643	792,992	810,635	318·4	47,270	127,916	..	175,186	0 3 5	659	1,236
	North Arcot ..	86,741	1,928,537	2,015,278	282·3	242,595	125,880	..	368,475	0 2 11	1,640	1,229
	South Arcot ..	41,567	1,711,250	1,755,817	260·3	146,928	136,000	..	275,028	0 2 6	1,344	1,306
	Tanjore ..	102,703	1,871,028	1,973,731	540·1	56,996	323,000	..	419,099	0 3 5	2,071	730
	Trichinopoly ..	32,024	1,168,384	1,200,408	341·5	110,626	39,799	..	150,518	0 2 0	660	1,819
	Coimbatore ..	56,026	1,727,248	1,763,274	237·3	124,155	90,239	..	214,395	0 1 11	1,595	977
	Nilgiris ..	1,936	47,565	49,501	50·1	88,122	12,279	..	100,401	2 0 5	107	463
	Salem ..	52,312	1,914,683	1,966,995	262·9	167,391	127,730	..	295,121	0 2 5	2,041	964
	Godavari ..	35,173	1,557,766	1,592,939	245·9	198,156	82,689	..	280,844	0 2 10	3,419	466
	Kistna ..	78,941	1,373,433	1,452,374	180·7	177,328	64,370	..	241,698	0 2 8	3,016	482
Rented.	Cuddapah ..	103,676	1,247,618	1,351,194	161·5	216,278	17,112	..	233,390	0 2 9	376	1,642
	Bellary ..	113,310	1,502,930	1,616,240	146·9	803,429	354,800	..	657,229	0 6 6	2,576	627
	Kurnool ..	107,920	851,720	959,640	130·4	136,876	90,830	..	227,706	0 3 10	2,007	478
	Madura ..	132,833	2,133,782	2,266,615	235·5	203,793	79,998	..	283,791	0 2 0	2,522	899
	Tinnevelly ..	84,753	1,609,206	1,693,959	287·3	137,445	44,050	..	181,495	0 1 9	2,870	590
	South Canara ..	83,178	835,184	918,362	235·4	80,620	59,800	..	140,420	0 2 5	1,663	552
	Malabar ..	58,609	1,879,641	2,261,250	376·7	108,928	50,320	..	156,248	0 1 10	2,965	763
Amani..	Madras Town ..	56,513	468,588	525,101	2,244·0	* 934,878	* 310,373	530	* 945,781	1 12 10	† 551	617
	Total ..	1,857,857	29,423,320	31,281,177	226·2	3,868,773	2,240,575	530	5,309,826	0 3 0	37,937	825
							Import Duty, Spirits ..		403,581			
							Do. Wines ..		112,388			
							Grand Total ..		6,455,795			

* Net arrack revenue excluding cost of liquor and establishment.

† Colombo Arrack Shops ..	8
Puttai do.	73
Retail of European Spirits ..	31
Chendu, &c., Shops	20
Toddy Shops	39
Total ..	51

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No. 2.—Revenue derived from duty on the Consumption of Spirit.

	Districts.	Population. Mohamedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Number of Wholesale Licenses.	Revenue from Spirits distilled in India on the European method or imported.	Country Spirit.	Total.	Incidence per head.	Number of Licenses for Retail.	Population per License.
							RS.	RS.	RS.	RS. A. P.		
Excise	Ganjam	4,826	1,515,262	1,520,088	182·9	942	200	82,610	82,810	0 0 10	942	1,614
	Vizagapatam	21,030	2,138,169	2,159,199	117·7	*1,400	680	1,39,281	1,39,961	0 1 0	1,400	1,542
	Nellore	65,670	1,311,141	1,376,811	162·7	400	200	60,967	61,167	0 0 9	400	3,442
	Bellary (Cantonment)	14,473	37,293	51,760	8626·6	75	240	1,16,098	1,16,338	2 4 0	75	690
	Chingleput	17,643	792,692	810,635	318·4	267	215	47,055	47,270	0 0 11	267	3,036
	North Arcot	86,741	1,928,537	2,015,278	282·3	782	675	2,42,220	2,42,895	0 1 11	782	2,577
	South Arcot	44,567	1,711,250	1,755,817	360·3	884	265	1,44,763	1,45,028	0 1 4	884	1,986
	Tanjore	102,703	1,871,028	1,973,731	540·1	472	655	95,444	96,099	0 0 9	472	4,182
	Trichinopoly	32,024	1,168,384	1,200,408	341·5	515	470	1,10,055	1,10,525	0 1 6	515	2,331
	Coimbatore	36,026	1,727,248	1,763,274	237·3	1,188	525	1,23,930	1,24,455	0 1 2	1,188	1,484
	Nilgiris	1,936	47,565	49,501	66·1	84	910	87,212	88,122	1 12 8	84	589
	Salem	52,312	1,914,683	1,966,995	262·9	1,094	625	1,66,766	1,67,391	0 1 4	1,094	1,798
Rented	Godavari	35,173	1,557,766	1,592,939	255·9	1,708	1,190	1,96,965	1,98,155	0 2 0	1,708	933
	Kistna	78,941	1,373,433	1,452,374	180·7	864	525	1,76,803	1,77,328	0 1 11	864	1,681
	Cuddapah	103,676	1,247,518	1,351,194	161·5	781	220	2,16,058	2,16,278	0 2 ·7	781	1,730
	Bellary	113,310	1,502,930	1,616,240	146·9	894	95	3,02,334	3,02,429	0 3 0	894	1,808
	Kurnool	107,920	851,720	959,640	130·4	1,020	120	1,36,756	1,36,876	0 2 3	1,020	941
	Madura	132,833	2,133,782	2,266,615	238·5	557	595	2,03,128	2,03,723	0 1 5	557	4,069
	Tinnevelly	84,753	1,609,206	1,693,959	327·3	960	460	1,36,985	1,37,445	0 1 4	960	1,765
	South Canara ...	83,178	835,184	918,362	235·4	806	370	80,250	80,620	0 1 5	806	1,139
	Malabar	581,609	1,679,641	2,261,250	376·7	1,250	2,905	1,56,023	1,58,928	0 1 1	1,250	1,809
Amani.	Madras Town ...	56,513	468,588	525,101	2244·0	262	3,49,020	2,85,858	6,34,878	1 3 4	262	2,004
	Total ...	1,857,857	29,423,320	31,281,177	226·2	17,205	3,61,160	33,07,561	36,68,721	0 1 11	17,205	1,818

* Includes 951 Vizag Shops.

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No. 3.—Revenue derived from Duty upon the consumption of Spirit manufactured in India on the European method or imported from abroad.

	Districts.	Population. Mohamedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	License Number. Wholesale.	Retail.	Rate of License Duty. Wholesale.	Retail.	Still Head and Import Duty. Rate of Duty per Imperial Gallon, London Proof.	Number of Gallons on which Duty was levied.	Average Strength.	Total Duty collected.	Incidence of Still Head Duty per Gallon.	Incidence of Total Duty collected per Gallon.	Total Revenue.	Incidence per Head.	Population per Retail License.
										RS. A. P.		U. P.		RS. A. P.		RS.	RS. A. P.	
Excise	Ganjam	4,926	1,515,262	1,520,088	182·9	...	10	...	...	...	...	...	200	...	...	200	0 0 ·02	152,006
	Vizagapatam	21,030	2,138,169	2,159,199	117·7	...	34	...	...	...	...	...	680	...	...	680	0 0 ·06	63,506
	Nellore...	65,670	1,311,141	1,376,811	162·7	...	10	...	...	...	...	...	200	...	...	200	0 0 ·03	137,681
	Bellary (Cantonment) ...	14,473	37,293	51,766	8,626·6	...	12	...	...	...	...	...	240	...	...	240	0 0 ·9	4,314
	Chingleput...	17,643	792,992	810,635	318·4	...	13	...	...	...	...	...	215	...	...	215	0 0 ·05	62,356
	North Arcot	86,741	1,928,537	2,015,278	282·3	...	33	...	...	...	...	...	675	...	...	675	0 0 ·06	61,074
	South Arcot	44,567	1,711,250	1,755,817	360·3	...	15	...	...	...	...	...	265	...	...	265	0 0 ·08	117,054
	Tanjore...	102,703	1,871,028	1,973,731	540·1	...	33	...	...	...	...	...	655	...	...	655	0 0 ·06	59,810
	Trichinopoly	32,024	1,168,384	1,200,408	341·5	...	24	...	...	...	...	...	470	...	...	470	0 0 ·08	50,017
	Coimbatore	36,026	1,727,248	1,763,274	237·3	...	29	...	...	...	...	...	525	...	...	525	0 0 ·06	60,803
	Nilgiris	1,936	47,565	49,501	66·1	...	46	...	...	...	...	...	910	...	...	910	0 0 ·4	1,076
	Salem	52,312	1,914,683	1,966,995	262·9	...	33	...	...	...	...	...	625	...	...	625	0 0 ·06	59,606
Rented	Godavari	35,173	1,557,766	1,592,939	255·9	...	63	...	...	...	...	...	1,190	...	...	1,190	0 0 ·1	25,698
	Kistna...	78,941	1,373,433	1,452,374	180·7	...	27	...	...	...	...	...	525	...	...	525	0 0 ·07	53,791
	Cuddapah	103,676	1,247,518	1,351,194	161·5	...	12	...	...	...	...	...	220	...	...	220	0 0 ·03	112,599
	Bellary...	113,310	1,502,930	1,616,240	146·9	...	5	...	...	...	...	...	95	...	...	95	0 0 ·01	323,248
	Kurnool...	107,920	851,720	959,640	130·4	...	6	...	...	...	...	...	120	...	...	120	0 0 ·02	159,940
	Madura...	132,833	2,133,782	2,266,615	238·5	...	31	...	...	...	...	...	595	...	...	595	0 0 ·05	73,117
	Tinnevelly	84,753	1,609,206	1,693,959	327·3	...	22	...	...	...	...	...	460	...	...	460	0 0 ·05	76,998
	South Canara	83,178	835,184	918,362	235·4	...	18	...	...	...	...	...	370	...	...	370	0 0 ·08	51,020
	Malabar	581,609	1,679,641	2,261,250	376·7	...	151	...	...	...	...	...	2,905	...	...	2,905	0 0 ·2	14,975
Amani ...	Madras Town	56,513	468,588	525,101	2,444·0	...	169	...	...	4 10 1	100,440	25	3,49,020	3 7 7	...	3,49,020	0 10 8	3,107
	Total ...	1,857,857	29,423,320	31,281,177	226·2	...	801	...	...	4 10 1	100,440	...	3,61,160	...	...	3,61,160	0 0 2	39,053

No. 4.—Revenue derived from Duty on Consumption of Country Spirits.

	Districts.	Population. Mohamedans.	Hindus and others.	Total.	Number of Persons to one Square Mile.	Number of Government Central Distilleries.	Number of Licenses. Wholesale Shops.	Retail Shops.	Rate of License Duty. Wholesale.	Retail.	Amount of Revenue including License Duty levied by Still-head Duty.	Farming or Out-stills not of fixed capacity.	Contract or Out-stills not of fixed capacity.	Total.	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.
											RS.	RS.	RS.	RS.		U. P.		RS. A. P.	RS. A. P.	
Excise.	Ganjam	4,836	1,515,262	1,520,688	182·9	...	...	982	...	...	82,610	...	...	82,610	88,431	55°	39,369	2 1 7	0 0 10	1,631
	Vizagapatam ...	21,030	2,138,169	2,159,199	247·7	...	...	1,566	...	...	1,39,281	...	...	1,39,281	28,442	40°	17,117	8 2 2	0 1 0	1,581
	Nellore	65,670	1,311,141	1,376,811	169·7	...	...	330	...	...	60,967	...	...	60,967	36,707	30°	25,711	2 5 11	0 0 9	3,650
	Bellary (Cantonment)	14,473	37,293	51,766	8626·6	...	...	63	...	...	1,16,098	...	...	1,16,098	42,407	30°	30,336	3 13 2	2 3 11	821
	Chingleput	17,643	792,992	810,635	318·4	...	...	264	...	...	47,055	...	...	47,055	23,711	30°	16,598	2 13 4	0 0 11	3,191
	North Arcot ...	86,741	1,928,537	2,015,278	339·2	...	...	745	...	...	2,42,220	...	...	2,42,220	74,620	20°	59,696	4 0 11	0 1 11	2,726
	South Arcot ...	44,567	1,711,250	1,755,817	360·3	...	...	889	...	...	1,44,763	...	...	1,44,763	71,418	31°	49,319	2 14 9	0 1 4	2,020
	Tanjore	102,703	1,871,028	1,973,731	540·1	...	...	450	...	...	95,444	...	...	95,444	54,261	36°	34,666	2 12 8	0 0 9	4,496
	Trichinopoly ...	32,024	1,168,384	1,200,408	341·5	...	...	491	...	...	1,10,055	...	...	1,10,055	55,267	30°	38,688	2 13 6	0 1 6	2,445
	Coimbatore ...	36,026	1,727,248	1,763,274	237·3	...	...	1,159	...	...	1,23,930	...	...	1,23,930	69,059	26°	51,573	2 6 5	0 1 1	1,521
	Nilgiris	1,936	47,565	49,501	86·4	...	...	35	...	...	87,212	...	...	87,212	30,658	28°	21,983	3 15 6	1 12 2	1,393
	Salem	52,312	1,914,683	1,966,995	262·9	...	...	1,061	...	...	1,66,766	...	...	1,66,766	76,280	20°	61,037	2 11 9	0 1 4	1,854
Rented.	Godavari	35,173	1,557,766	1,592,939	255·9	...	...	1,646	...	...	...	1,96,965	...	1,96,965	845,177	60°	138,131	1 6 10	0 2 0	968
	Kistna	78,941	1,373,433	1,452,374	150·7	...	...	537	...	...	...	1,76,803	...	1,76,803	120,310	50°	59,427	2 15 7	0 1 11	1,735
	Cuddapah	103,676	1,247,518	1,351,194	161·6	...	...	769	...	...	...	2,16,058	...	2,16,058	66,836	40°	39,658	5 7 8	0 2 7	1,757
	Bellary	113,310	1,502,930	1,616,240	146·9	...	...	889	...	...	...	3,02,334	...	3,02,334	50,661	30°	35,465	8 8 8	0 3 0	1,818
	Kurnool	107,920	851,720	959,640	130·4	...	...	1,014	...	...	...	1,36,756	...	1,36,756	52,176	48°	26,997	5 1 1	0 2 3	946
	Madura	132,833	2,133,782	2,266,615	285·5	...	...	836	...	...	...	2,03,128	...	2,03,128	46,599	34°	30,901	6 8 10	0 1 5	4,309
	Tinnevelly	84,753	1,609,206	1,693,959	327·3	...	...	938	...	...	...	1,36,985	...	1,36,985	107,077	54°	49,866	2 12 0	0 1 4	1,806
	South Canara...	83,178	835,184	918,362	255·4	...	...	788	...	...	...	80,250	...	80,250	76,885	58°	32,566	2 7 5	0 1 5	1,165
	Malabar	581,609	1,679,641	2,261,250	376·7	...	...	1,099	...	...	...	1,56,023	...	1,56,023	107,050	44°	59,747	2 9 9	0 1 1	2,057
Amani.	Madras Town ...	56,513	468,588	525,101	2244·0	...	...	93	...	...	2,85,858	...	...	2,85,858	91,819	30°	64,273	4 7 2	0 8 9	5,646
	Total ...	1,857,857	29,423,320	31,281,177	226·2	...	...	16,934	...	...	17,02,259	16,05,302	...	33,07,561	17,16,887	...	982,211	*3 5 10	0 1 8	1,907

* This apparently high rate is due to the incompleteness of returns of consumption of liquor in rented Districts.

Statement No. 5 is Nil, no information being available regarding materials used in distiling arrack.

No. 6.—Revenue from Wine, Beer, and Fermented Liquor.

	Districts.	Population. Mohamedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Number of Wholesale Licenses.	Number of License for Retail of Wine.	Beer.	*Tari (Fermented).	Pachwai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a note.	Revenue derived from Wine.	Beer.	Tari (fermented).	Pachwai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a note.	Total Revenue.	Incidence per Head.	Population per Retail License.
												RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	
Excise.	Ganjam	4,856	1,515,262	1,520,688	182·6	...	...	...	543	...	...	...	...	9,966	...	...	9,966	0 0 1	4,565
	Vizagapatam	21,030	2,138,169	2,159,199	247·7	...	...	...	764	...	...	...	...	37,072	...	...	37,072	0 0 3	3,945
	Nellore	65,670	1,311,141	1,376,811	169·7	...	...	...	323	...	...	...	...	17,970	...	...	17,970	0 0 2	4,262
	Bellary (Cantonment).	14,473	37,293	51,766	8,626·6	...	...	...	63	...	...	...	...	21,000	...	...	21,000	0 6 6	822
	Chingleput...	17,643	792,992	810,635	318·4	...	...	...	352	...	...	...	...	1,37,916	...	...	1,37,916	0 2 6	2,303
	North Arcot	86,741	1,928,537	2,015,278	339·2	...	...	...	858	...	...	...	...	1,20,580	...	...	1,20,580	0 0 11	2,349
	South Arcot	44,567	1,711,250	1,755,817	360·3	...	...	...	466	...	...	...	...	1,30,000	...	...	1,30,000	0 1 2	3,817
	Tanjore	102,703	1,871,028	1,973,731	540·1	...	...	...	2,190	...	...	...	...	3,23,000	...	...	3,23,000	0 2 7	898
	Trichinopoly	32,024	1,168,384	1,200,408	341·5	...	...	...	145	...	...	...	...	39,790	...	...	39,790	0 0 6	8,279
	Coimbatore	36,026	1,727,248	1,763,274	237·3	...	...	2	615	...	...	...	30	90,900	...	...	90,930	0 0 10	2,858
	Nilgiri	1,936	47,565	49,501	86·1	...	...	23	...	...	...	...	12,279	...	...	...	12,279	0 4 0	2,152
	Salem...	52,312	1,914,683	1,966,995	262·9	...	...	...	947	...	...	...	...	1,27,730	...	...	1,27,730	0 1 0	2,077
Rented.	Godavari	35,173	1,557,766	1,592,939	255·9	...	...	...	1,711	...	...	...	...	82,689	...	...	82,689	0 0 10	931
	Kistna...	78,941	1,373,433	1,452,374	150·7	...	...	...	2,152	...	...	...	...	64,370	...	...	64,370	0 0 8	675
	Cuddapah	103,676	1,247,518	1,351,194	161·5	...	...	...	95	...	...	...	...	17,112	...	...	17,112	0 0 2	14,223
	Bellary	113,310	1,502,930	1,616,240	146·9	...	...	...	1,682	...	...	...	...	3,38,800	...	...	3,38,800	0 3 3	961
	Kurnool	107,920	851,720	959,640	130·4	...	...	...	982	...	...	...	...	90,836	...	...	90,836	0 1 6	978
	Madura	132,833	2,133,782	2,266,615	285·5	...	...	...	1,966	...	...	...	...	79,998	...	...	79,998	0 0 7	1,153
	Tinnevelly...	84,763	1,609,206	1,693,959	327·3	...	...	...	1,910	...	...	...	...	44,050	...	...	44,050	0 0 3	887
	South Canara	83,178	835,184	918,362	255·4	...	...	...	867	...	...	...	...	59,800	...	...	59,800	0 1 1	1,072
	Malabar	581,609	1,679,641	2,261,250	376·7	...	...	...	1,711	...	...	...	70	99,250	...	...	99,320	0 0 8	1,318
Amani...	Madras Town	56,513	468,588	525,101	2,244·0	...	...	...	569	...	...	...	...	3,10,378	...	...	3,10,378	0 9 5	923
	Total ...	1,857,857	29,423,320	31,281,177	226·2	...	...	29	20,683	...	...	...	12,379	22,28,196	...	...	22,40,575	0 1 2	1,512

* Toddy.

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No. 7.—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.
	Mohamedans.	Hindus and others.	Total.	Number of Person to the Square Mile.					RS.		
Madras Town	56,513	468,588	525,101	22,440	17	...	...	No information.	28	...	30,888

No. 8.—Revenue derived from Ganja and its Congeners and preparations therefrom.

District.	Population.				Number of Wholesale License.	Number of Licenses for Retail of					License Duty on					Fixed Duty on					Quantity sold, Indian Maunds.					Total Revenue from					Incidence per Head.	Population per Retail License.
	Mohamedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.		Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.	Ganja.	Charas.	Bhang.	Other preparations.	Total.		
Madras ...	56,513	468,588	525,101	2244·0	...	3	...	...	...	3	502	...	...	...	502	...	...	...	...	...	...	...	...	...	...	502	...	...	...	502	...	175,034

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