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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 346.

Press
~~Mis.~~

Dated 27. 3. 1882.

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No. 3193.

From C. A. GALTON, Esq.,
Secretary to the Board of Revenue,
To C. G. MASTER, Esq.,
Secretary to Government, Revenue Department.

SIR,

I AM directed to forward herewith the Excise Report for Fasli 1289 in accordance with the orders noted in the margin.

G.O., dated 19th July 1875, No. 1083.

" " 9th Sept. " " 1338.

2. The forms prescribed by the Government of India filled in as far as information is available with reference to the demand of the year are given in Appendix B.

REVENUE BOARD OFFICE,
Madras,
10th December 1881.

I have the honor to be,

Sir,

Your most obedient Servant,

Secretary.

APPENDIX.

ABKARI ADMINISTRATION REPORT FOR FASLI 1289.

THE different systems of Abkari management in force in this Presidency have been fully explained in former reports, and a brief description will therefore now suffice.

2. The revenue is chiefly derived from the sale of country liquors, arrack, and toddy. The arrack revenue is now principally managed on the "Excise system," under which large tracts of country, generally comprising whole districts, are leased out to monopolists who agree to pay a fixed rate of duty, *minus* 2½ per cent., for possible wastage on all liquor issued from their distilleries. The monopolists also guarantee that the payments on account of duty shall not fall below a certain minimum, and the amount of the minimum revenue offered determines the preference in making over the contracts. The condition as to a guaranteed revenue is imposed on the contractor to make it his interest to suppress illicit and substitute licit consumption by making adequate arrangements for every part of the farm and not content himself with making a profit by the sales in the more populous tracts neglecting the more difficult and less accessible tracts. The contractors are allowed to erect distilleries at one or at most two places within their farms and they pay the cost of the gauger and the police guard maintained at each distillery. They are prohibited from sub-renting their farms. The strengths of liquor permitted to be sold are 30° under proof and 60°, except on the Nilgiris and the Wynnad, where the sale of liquor of 20° under proof is also allowed. The price charged to the public for the liquor sold is not allowed to fall short of or to exceed certain minimum and maximum limits which are fixed on a consideration of the probable cost of liquor and other necessary expenses connected with the efficient working of the farms, the rate of duty payable to Government, and a reasonable profit to the contractors. The maximum price is generally so fixed as to allow the monopolist a profit of 4 annas on each gallon and the difference between the maximum and minimum price is 8 annas, and within this range the renters have the option of fixing the price of their liquor with reference to the varying circumstances of the different parts of their farms. On liquor sold in some of the more important municipal towns, the inhabitants of which are able to pay a high duty, a special surcharge is levied at the rate of 8 annas per gallon of 30° under proof and 4 annas per gallon of 60° under proof, and a special guarantee of a minimum revenue is required therefor. The object of the excise system is the suppression of outstills and of the unchecked irregularities incidental thereto, the concentration of the manufacture in localities admitting of close supervision, and the acquirement of knowledge of consumption with the view of regulating taxation so as to obtain the maximum of revenue with the minimum of consumption without at the same time stimulating illicit practices.

3. Under the farming system which was in force throughout the Presidency, and which has now been to a large extent superseded by "Excise," the arrack revenue is farmed out by taluks for a fixed annual sum determined by public auction. The strengths of liquor permitted to be sold are

30° under proof and 60° under proof, and the prices are to be within certain maximum and minimum limits. This system is retained only in those parts of the country in which, owing to the sparseness of the population and other difficulties, the suppression of outstills is either not feasible or can only be done in course of time. In some of the tracts to pave the way eventually for the introduction of the excise mode of management renters have been prohibited from sub-renting and stills are allowed only in a limited number of places.

4. The arrack contracts do not include the privilege of manufacture and sale of liquor distilled after the European method, and the Board have power to grant separate licenses for the issue of such liquor on payment of duty at the import rate, viz., Rs. 4 a gallon of London proof strength. Several of the contractors for arrack, however, use European apparatus in distillation and it is undesirable to discourage the practice. The protection of the contractor lies in the higher duty which has to be paid under these licenses. In Nilgiris, however, the present duty on arrack is as high as the import duty, but the Board refuse to grant licenses if they are of opinion that the sales under the monopoly contract will be affected.

5. The toddy revenue in all the districts except Madras is farmed out by taluks. There is no restriction as regards sub-renting. Toddy is not allowed to be sold at a less price than 2 annas a gallon. No maximum price is prescribed. Toddy contractors are prohibited from having any interest in arrack farms and *vice versa*. The object of the prohibition is to prevent arrack sales being stimulated at the expense of toddy which is a much more wholesome liquor.

6. Both the arrack and toddy revenue of Madras are under the management of Government officers. The arrack sold is of two descriptions, Colombo and Puttai. The former is imported from Colombo and the latter locally manufactured by contractors who supply Government and are paid at a prescribed rate per gallon. The liquor is supplied by Government to shopkeepers, who are bound to sell a certain quantity daily, or at all events to pay the duty thereon. The portion that remains unsold is returned into stock, the Government levying the duty alone on this quantity and remitting the cost price. Maximum and minimum prices are prescribed within which both the descriptions of liquor should be sold. The toddy shops are divided into classes according to the number of toddy-yielding trees assigned to each, and there is a fixed rent for each class. Besides the regulated number of trees shopkeepers are allowed to use additional trees without limit on payment of 1 anna for every eight trees per diem.

7. The Alkari contracts are given for three years, and the year under review is the second year of the lease which commenced in Fasli 1288. The contracts were settled at a time when very little was known of the effects of famine in different districts and consequently due allowance was not made for the decrease in consumption of spirits resulting from the great mortality; the bids in almost every instance proved far too high, and the renters failed to meet their engagements. In consideration of their losses the excise contractors who held more than one district were allowed to retain one district and relinquish the rest on payment of the full demand for Fasli 1288. Fresh tenders were invited for the relinquished farms and they were leased out afresh from 1st August 1879 to 30th June 1881, and in July 1879 they were managed by the old contractors for Government paying duty on issues alone irrespective of a guaranteed revenue. The contractors for Trichinopoly and obtained them back, the guaranteed revenue being reduced from Rs. 1,12,000 for each to Rs. 95,000; Saravanamuttu Pillay, who gave up Madura and Tinnevely, the former guaranteed revenue being reduced from Rs. 1,32,000 and Rs. 1,10,000 to Rs. 80,000 and for each to Rs. 65,000 respectively; and Messrs. Sabapathi Mudali and Co., who resigned the contracts for Divisions I and II of Bellary District, which were subsequently leased out to Messrs. Harvey and Sabapathi, the guaranteed revenue being reduced from Rs. 1,90,000 to Rs. 95,000. The guaranteed revenue of the Nellore renter, Burla Runga Reddy, was reduced from Rs. 1,01,550 to Rs. 90,300; the Chingleput renter, Mr. Pritchard, was reduced from Rs. 1,01,550 to Rs. 90,300; the Chingleput renter, Mr. Pritchard, was reduced from Rs. 1,01,550 to Rs. 90,300; the Chingleput renter, Mr. Pritchard, was reduced from Rs. 1,01,550 to Rs. 90,300. The Bellary Cantonment, had a similar concession in consideration of the decrease in consumption consequent on the withdrawal of troops from the Cantonment for the Afghan war; Saravanamuttu Pillay, the renter for Coimbatore, was allowed to pay on issues only, together with an additional sum of Rs. 3,000 per annum and the guarantee was waived. Subsequently Messrs. Wilson and Co., who held the contracts for Salem and Cuddapah, were allowed to set off the deficiency of latter district. Remissions were allowed in the guarantee for surcharge in the Trichinopoly town and in the rental of the Cannanore Cantonment farms owing to the withdrawal of troops and consequent decrease in consumption. The toddy renter of South Arcot was allowed remission to the extent of the dues which he found it impossible to collect from his sub-renters and shopkeepers in Fasli 1288. Contracts of several of the arrack and toddy farms under the renting system had to be cancelled and the farms resold at a considerable loss. The following statement shows the arrack and toddy rents as they stood at the end of Fasli 1288 and Fasli 1289:—

Districts.	ARRACK.		TODDY.	
	Minimum guaranteed revenue in Excise and Rental in rented districts. Fasli 1288.	Minimum guaranteed revenue in Excise and Rental in rented districts. Fasli 1289.	Rental. Fasli 1288.	Rental. Fasli 1289.
	RS.	RS.	RS.	RS.
Ganjam	75,000	75,000	12,737	12,527
Vizagapatam	25,000	25,000	40,565	40,676
Nellore	1,01,000	90,300	15,818	15,468
Cuddapah	1,25,000	1,25,000	19,553	17,343
Bellary	1,90,000	95,000	1,99,765	1,38,725
Do. Cantonment	1,20,684	1,15,617	51,607	51,607
Kurnool	81,000	64,066	1,39,100	1,39,100
Chingleput	1,35,000	99,042	1,01,375	98,550
North Arcot	1,42,662	1,81,125	1,85,495	1,85,495
South Arcot	1,36,000	1,36,000	3,80,000	3,80,000
Tanjore	1,12,000	95,000	66,775	66,775
Trichinopoly	1,12,000	95,000	61,950	59,640
Madura	1,32,000	80,000	70,900	49,180
Tinnevely	1,10,000	65,000	1,04,500	1,04,500
Coimbatore	1,50,000	1,07,360	1,66,000	1,66,000
Nilgiris and Wynad	1,66,000	1,66,000	1,25,000	1,08,800
Salem	1,77,584	1,77,584		
	Rented.			
Vizagapatam	70,500	71,500	1,71,510	1,64,265
Godavari	2,56,020	2,56,020	77,180	77,180
Kistna	1,55,400	1,51,237		
Kurnool	13,540	11,805	60,175	60,775
South Canara	90,950	90,950	1,42,200	1,15,800
Malabar	1,05,700	81,640		
Total ..	27,83,040	24,55,246	20,26,205	18,86,406

8. The consumption of liquor by the laboring classes is of course more or less affected by the nature of the agricultural season and the season in Fasli 1289 was an average one. The rains of the south-west monsoon were throughout the year less copious than in the previous year, but the fall was for the most part well distributed and sufficient. The north-east monsoon, however, was a failure in several districts and the tanks did not get their full supply. The outturn of produce on the whole was 10 annas or five-sixths of an average crop. The prices of agricultural produce had declined by about 28 per cent., but continued still high as compared with those which ruled prior to the famine. The public health was undoubtedly good, the rate of registered mortality having declined from 23 to 17 per 1,000. The following is a comparative statement of consumption of arrack during the last five years. The figures, especially as regards rented districts, have no claim to strict accuracy, but they may be regarded as sufficiently reliable for the purpose of a general comparison:—

Districts.	Fasli 1285.	Fasli 1286.	Fasli 1287.	Fasli 1288.	Fasli 1289.
	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	88,431	88,431	60,573	52,007	58,128
Vizagapatam	28,160	28,442	27,426	93,493	85,007
Godavari	278,704	345,177	294,657	252,594	237,952
Kistna	140,772	120,310	121,488	96,661	100,950
Nellore	39,134	36,651	37,518	37,207	39,213
Cuddapah	113,317	66,836	56,371	58,818	70,155
Bellary	218,951	94,069	59,452	93,331	97,194
Kurnool	136,953	52,176	33,728	22,796	23,103
Madras	199,292	192,368	192,444	149,540	137,904
Chingleput	39,890	23,711	25,955	44,566	50,727
North Arcot	113,383	74,620	62,624	91,585	105,814
South Arcot	72,427	71,418	45,460	53,983	70,093
Tanjore	62,395	54,261	48,606	47,247	41,581
Trichinopoly	56,340	55,209	46,259	45,645	45,949
Madura	114,666	46,599	32,865	44,696	39,360
Tinnevely	158,092	107,077	79,765	42,460	37,120
Coimbatore	83,150	69,059	58,505	60,781	54,967
Nilgiris	32,614	30,683	28,586	41,770	47,006
Salem	95,234	76,289	58,667	58,494	61,581
South Canara	78,353	76,385	61,982	74,224	141,140
Malabar	114,731	107,050	82,973	65,552	66,573
Total ..	2,265,173	1,816,881	1,515,904	1,527,450	1,611,922

9. In Ganjam there has been a steady decrease in consumption since Fasli 1285, but a slight recovery in Fasli 1289. The falling off in Fasli 1288 was attributed by the Collector

to the enhancement of the selling price and the high prices of food grains which ruled during the year; the partial recovery in Fasli 1289 is due to the cessation of the latter cause. Illicit distillation is reported to be prevalent, but the renters did not make sufficient efforts to cope with it; the expenditure on prevention was inadequate, the remuneration of the shopkeepers Vizagapatam; it occurs in the rented taluks. In Kistna there is a slight increase and in Godavari a decrease; the latter is ascribed to the abundance of toddy which has displaced arrack. Nellore is the only district which has attained to the level of consumption that existed before the famine; in fact the consumption did not materially suffer though the rate is low. The consumption in Cuddapah and Bellary has shown a progressive increase since the famine, but it is still a long way from the standard attained before the famine under the renting system. The consumption in Kurnool has declined greatly especially in the excise tract; the district was evidently unsuited for the introduction of the system which has been since given up. In Madras the decrease is attributed to the slackness of trade; during the famine years the consumption was exceedingly high owing to the activity of the grain trade. In North Arcot and South Arcot the consumption approximates to the normal standard. In Tanjore there has been a steady decrease which has been more than counterbalanced by the expansion of the toddy revenue: the people apparently prefer toddy to the strong liquor supplied by the contractors. There is a slight increase in consumption in Trichinopoly, and it would have been greater but for the removal of troops from the Cantonment. In Madura, Tinnevely, and Coimbatore the consumption has fallen partly owing to unpropitious seasons and partly to mismanagement by the renters. The consumption in the Nilgiris and Wynaad has been steadily advancing and that in Salem, has likewise increased, though it is still one-third less than in Fasli 1285. The consumption in Malabar has rapidly fallen off, and this result is attributed to the separation of the arrack and toddy rents and consequent quarrels between the rival contractors. The consumption in South Canara has nearly doubled, but the apparent increase is in some measure due to more accurate returns; it is also to a great extent the result of a favorable season.

10. In the Appendix will be found a detailed analysis of statistics illustrating the working of the several farms. The renters are bound under the terms of the contracts to furnish detailed returns regarding consumption of liquor, the cost of management, and other particulars connected with the working of the farms. These figures are worked up in this office and tabulated and the results furnish data for the adjustment of duty, the determination of prices, &c., when the time comes for settling the conditions on which the farms have to be leased out afresh. The intervention of famine soon after the excise system was introduced into several of the districts of the Presidency has rendered it difficult to say how it has operated and statistics will have to be collected for some more years before the effects of excise under normal conditions can be estimated. For detailed information regarding the working of the farms the Appendix must be referred to. The following table exhibits the general results:—

Districts.	RATE OF DUTY.		PRICES.						Average Price.	Square Miles per Shop.	Popula- tion per Shop.	Rate of con- sumption per Head.
	30° Under Proof.	60° Under Proof.	Maximum.		Minimum.							
			30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.						
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.				
Ganjam ..	1 12 0	1 0 0	3 8 0	2 8 0	3 0 0	2 0 0	2 0 0	2 0 5	6.3	1,779	.019	
Vizagapatam ..	1 12 0	1 0 0	3 8 0	2 8 0	3 0 0	1 12 0	2 0 0	3 7 3	15.7	4,117	.023	
Do. rented.	1 14 3	1 ..	3 4 0	2 8 0	3 0 0	1 12 0	2 0 0	1 8 11	3.5	652	.062	
Godavari ..	2 3 2	1 1 3	3 4 0	2 8 0	2 4 0	1 8 0	1 8 0	1 8 2	5.7	1,102	.149	
Kistna ..	1 12 0	1 0 0	3 8 0	2 8 0	2 4 0	1 8 0	2 0 0	3 8 0	12.7	2,365	.070	
Nellore ..	2 0 0	1 2 0	3 12 0	2 12 0	3 0 0	2 0 0	3 11 11	25.0	25.0	3,991	.028	
Cuddapah ..	2 0 0	1 2 0	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	16.9	16.9	2,322	.052	
Bellary ..	2 0 0	1 2 0	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	16.9	16.9	2,456	.035	
Do. Cantonment ..	2 13 0	1 10 0	4 0 0	3 0 0	3 8 0	2 8 0	2 4 0	4 0 0	1.1	796	.786	
Kurnool ..	1 12 0	1 0 0	3 8 0	2 8 0	3 0 0	2 0 0	2 0 0	3 7 9	17.1	2,314	.025	
Do. rented.	2 8 8	1 ..	2 10 0	2 4 0	3 0 0	2 0 0	2 0 0	2 3 6	19.1	1,797	.027	
Chingleput ..	2 4 0	1 4 0	4 0 0	2 12 0	3 8 0	2 4 0	2 4 0	4 0 0	6.8	2,314	.054	
North Arcot ..	2 4 0	1 4 0	4 0 0	2 12 0	3 8 0	2 4 0	2 4 0	4 0 10	11.2	3,159	.054	
South Arcot ..	2 0 0	1 2 0	3 12 0	2 12 0	3 4 0	2 4 0	2 4 0	3 9 3	6.5	1,975	.040	
Tanjore ..	2 0 0	1 2 0	3 12 0	2 12 0	3 4 0	2 4 0	2 4 0	3 11 10	7.3	3,840	.021	
Trichinopoly ..	1 12 0	1 0 0	3 8 0	2 8 0	3 0 0	2 0 0	2 0 0	3 12 0	9.5	3,193	.038	
Madura ..	1 8 0	0 14 0	3 4 0	2 8 0	3 0 0	2 0 0	2 0 0	3 12 0	7.3	1,975	.040	
Tinnevely ..	1 8 0	0 14 0	3 4 0	2 8 0	3 0 0	2 0 0	2 0 0	3 12 0	7.3	1,975	.040	
Coimbatore ..	2 0 0	1 2 0	3 12 0	2 12 0	3 4 0	2 4 0	2 4 0	3 1 10	4.5	1,065	.038	
Nilgiris and Wynaed ..	2 13 0	1 10 0	4 8 0	3 4 0	3 4 0	2 4 0	2 4 0	3 12 0	7.3	2,582	.017	
Salem ..	3 4 0	1 4 0	5 0 0	2 12 0	4 8 0	2 12 0	4 11 3	11.4	11.4	2,523	.016	
South Canara ..	1 1 1	1 ..	3 4 0	2 8 0	3 8 0	2 4 0	1 8 0	13.4	13.4	1,262	.031	
Malabar ..	2 5 7	..	3 4 0	2 8 0	2 4 0	1 8 0	1 8 0	4 0 10	..	2,958	.031	
								1 8 11	8.8	1,104	.154	
								2 1 0	7.9	3,336	.023	

* 20° under proof.

* 20° under proof.

11. Leaving out of account Nilgiris and Wynaad and the Bellary Cantonment, the circumstances of which are exceptional, the most noteworthy feature disclosed by the figures is the high rate of consumption in rented districts as compared with "Excise." This was a result to be expected, as it is one of the objects of excise to restrict consumption as much as possible and the high prices charged necessarily tend to this result, but whether at the same time illicit distillation has been encouraged it is difficult to say. It must be remembered that the high consumption in the rented districts is partly accounted for by the fact that they were the least affected by the late famine. The tendency on the part of contractors under the excise system has been to substitute the stronger for the weaker liquor, and this must have had the effect of compelling the poor to fall back upon toddy. In regard to the suppression and prevention of illicit practices no special establishments are maintained, and the duty of bringing offences to light is cast upon the renters. The duty, it is feared, has in many cases been neglected. In fixing the minimum price at which liquor is to be sold the Board allowed 5 annas 6 pies per gallon for establishments, and in Tinnevely and Coimbatore the expenditure comes to 6 annas 10 pies and 5 annas 5 pies per gallon respectively, but the farms were nevertheless badly managed. In some districts the expenditure under this head is utterly inadequate; in Ganjam it is 2 annas 3 pies; Nellore 2 annas 1 pie; Cuddapah 1 anna 5 pies; Bellary 1 anna 10 pies; North Arcot 1 anna; South Arcot 2 annas 8 pies. The remuneration allowed by the renters to retailers of liquor has also been in many cases inadequate; in Nellore it was so low as 9 pies per gallon; in Ganjam 1 anna 9 pies; in South Arcot and Salem 1 anna 7 pies. This must to a certain extent have led to dilution of liquor or giving short measure by the shopkeepers. The only check on these practices is the use of measures stamped by the Collector and the occasional inspection by Government officers to see that proper measures are made use of and the liquor sold is of the proper strength. The officers concerned are supplied with hydrometers for testing the liquor. It was formerly proposed to require every shopkeeper to provide himself with a hydrometer, but as the hydrometers supplied were found unsuitable and as instruments which give trustworthy results are too costly for the shopkeepers to provide themselves with the scheme had to be abandoned. Several of the renters, notably those of Nellore, have not maintained a sufficient number of shops. The losses which the renters had suffered in Fasli 1288 by the high bids no doubt rendered them anxious to save expenditure in all possible directions, and it is hoped that the tendency will not be permanent. In the year under review the excise renters of all districts, except Ganjam, Nellore, Kurnool, Coimbatore, Madura, Tinnevely, Salem, Nilgiris and Wynaad, made more or less a profit according to the returns furnished by them. The returns for the rented districts are less complete and less trustworthy.

12. In the Appendix will be found such particulars regarding toddy consumption as it has been found possible to obtain. The information is fragmentary and no general conclusions can be drawn from them. The toddy shopkeepers as a rule are a much more illiterate class than arrack shopkeepers and it is very difficult to obtain from them any reliable accounts. Nevertheless the demand for accounts is made in the hope that there will be a gradual improvement in them.

13. Details of the working of the Amani system in Madras have been given in the Appendix. There were no special changes in the system requiring notice.

14. Besides the sources of revenue already described a small revenue is derived from fees levied on licenses for the sale of European liquors and country-brewed beer, as well as from duty levied on the latter. Brewing is allowed only on the Hills and the alcoholic strength of the beer is not permitted to exceed 8 per cent.; the duty is one anna per gallon if the strength does not exceed 6 per cent. of alcohol and 4 annas on stronger beer.

15. The current demand of Fasli 1289 on account of Abkari revenue amounted to Rs. 56,37,561 against nearly 60 lakhs in the previous fasli. The large falling off is due to the failures of the renters and the resale of the farms already noticed. Of the current demand Rs. 33,14,633 appertain to arrack, Rs. 19,76,115 in excise districts, Rs. 6,76,131 in rented districts, and Rs. 6,62,417 under Amani in Madras and Vizagapatam Districts. The toddy demand amounted to Rs. 22,49,083—19,26,457 under rents and Rs. 3,22,626 under Amani. The demand on account of miscellaneous receipts amounted to Rs. 73,815. In the arrack demand Rs. 30,10,459 were collected and Rs. 1,59,714 remitted; in toddy Rs. 19,35,570 were collected and Rs. 6,756 remitted; in miscellaneous receipts Rs. 73,018 were collected. Out of an arrear demand of Rs. 799,271 under arrack Rs. 4,60,514 were collected and Rs. 19,305 remitted; Rs. 2,72,653 were collected and Rs. 30,621 remitted out of Rs. 7,63,006 in toddy; and Rs. 341 were collected out of Rs. 5,157 under miscellaneous sources. The entire actual collections of the fasli amounted to Rs. 57,52,555. Particulars for districts are given in the Appendix. The Government sanctioned the adoption of the official year from 1879-80 for the administration report of the Abkari revenue but as the Abkari contracts then current were for fasli years, and as the renters would have objected to demanding accounts for the official year, the change had to be postponed till the termination of the contracts, i.e., till the end of Fasli 1290.

16. The statistical statements prescribed by the Government of India accompany.

APPENDIX A.

ARRACK—EXCISE DISTRICTS.

GANJAM.—Messrs. Minchin and Co. held the contract for the plain tracts of this district under arrangements described in last year's report. The stipulations as to rates of duty, selling prices of liquor, and the amount of revenue guaranteed are shown in the margin. The renters manufacture their liquor at Aska and supply besides the plain tracts of Ganjam, the Vizagapatam District (of which they hold the lease), the Madras Commissariat Department, and Cuttack and Pooree; they manufacture also considerable quantities of rum for export, and sell liquor in the Maliahs under special arrangements with Government. The statistics given below refer exclusively to the transactions in the plain tracts of the Ganjam District.

Strength.	Rate of Duty.	Prices.		Guaranteed Revenue.
		Maximum.	Minimum.	
30°	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.
60°	1 12 0	3 8 0	3 0 0	75,000
	1 0 0	2 8 0	2 0 0	

1. The issues of liquor amounted to 7,083 gallons at 30° under proof and 48,361 gallons at 60° under proof, on which a net duty of Rs. 59,237 was collected. The renters had accordingly to make good a deficiency of Rs. 15,763.

2. The following statement shows the stock account in depôts and shops; the distillery transactions are as usual omitted from the statement as the distillery at Aska supplies liquor not only for the plain tracts of Ganjam but also for other districts and the stock appertaining to the latter cannot be distinguished. The wastage in distillery on the entire transactions amounted to 2.96 per cent. :—

	Depôts.	Shops.
Balance on 1st July 1879	...	...
Manufactured and received	6,822	...
	34,717	36,137
Total ...	41,539	36,137
Issued and sold	...	...
Wasted	36,137	36,137
	241	...
Total ...	36,378	36,137
Balance ...	5,161	...

The wastage in depôts was at the rate of .58 per cent. against 2½ per cent. allowed. The true duty was therefore Rs. 1-11-6 per gallon at 30° under proof.

4. The quantities of liquor issued to shops are compared with the corresponding figures of the previous year :—

	30° Under Proof.	60° Under Proof.
Fasli 1288	...	...
" 1289	5,932	46,076
	6,815	51,313

5. The increase in the sales of both descriptions of liquor is attributed to the favorable character of the season and the low prices of the food-grains. The sales were, however, below those of Fasli 1287.

6. The following statement compares the monthly sales to shopkeepers in Fasli 1289 with those in Fasli 1288 :—

Months.		FASLI 1288.		FASLI 1289.	
		30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.
July	1879	378	3,260	468	3,624
August	"	392	3,210	454	3,218
September	"	414	3,220	430	3,400
October	"	475	3,550	557	3,951
November	"	397	3,073	540	4,045
December	"	526	3,427	603	4,641
January	1880	741	5,724	795	5,362
February	"	547	3,922	594	4,419
March	"	534	4,355	632	4,958
April	"	507	4,105	584	4,462
May	"	519	3,834	614	4,970
June	"	501	4,396	544	4,263
Total ...		5,931	46,076	6,815	51,313

The increase in the sales is observable throughout the year except in two months, January and June, when the sales at 60° under proof were less than in the corresponding periods of the previous year.

7. Even approximately correct information regarding actual sales by shopkeepers is not obtainable, many of them being illiterate and furnishing no returns. The following statement shows the monthly sales so far as reported and the average prices obtained, but the information is not of any value. The average prices are in some cases outside the maximum and minimum prescribed, and this is stated to be due to errors in the returns and not to any infringement of the provisions of the contract :—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Per cent. of Sales monthly.	AVERAGE RETAIL PRICE.		
	60° Under Proof.	30° Under Proof.	Total.	60° Under Proof.	30° Under Proof.		60° Under Proof.	30° Under Proof.	Both.
July	1,612	334	1,946	79.7	20.3	7.6	Rs. A. P.	Rs. A. P.	Rs. A. P.
August	1,625	248	1,873	86.8	13.2	7.3	1 11 8	3 4 9	2 0 0
September	1,588	302	1,890	84.0	16.0	7.4	1 12 5	3 6 0	1 15 11
October	1,778	399	2,177	81.7	18.3	8.5	1 10 9	3 7 2	1 15 3
November	1,809	433	2,242	80.7	19.3	8.7	1 11 5	3 4 10	2 0 1
December	1,700	424	2,124	80.0	20.0	8.7	1 11 3	3 3 10	2 0 0
January	2,064	582	2,646	78.0	22.0	8.2	1 10 9	3 4 7	1 15 11
February	2,169	153	2,322	93.5	6.5	9.0	2 0 0	3 3 10	2 4 3
March	1,962	65	2,027	96.8	3.2	7.9	1 15 11	2 12 1	2 0 9
April	1,778	74	1,852	96.0	4.0	7.2	1 14 5	2 10 10	1 14 10
May	2,533	87	2,620	96.7	3.3	10.2	1 15 9	2 7 7	2 0 1
June	1,898	72	1,970	96.3	3.7	7.7	1 15 9	2 7 8	2 0 0
Total ..	22,516	3,173	25,689	87.7	12.3	100.0	2 0 2	3 8 9	2 1 1

8. The following statement shows the particulars of consumption in the several parts of the districts, but being based on the shopkeepers' returns, which, as already remarked, are incomplete and untrustworthy, no conclusions can be drawn from them :—

Taluku or Divisions.	Population.	Area in Square Miles.	Number of Shops.	CONSUMPTION.		Consumption per Head.	SALE PER SHOP.		Square Miles per Shop.	Population per Shop.
				Gallons.	Amount.		Quantity in Gallons.	Amount.		
1. Goomsur	158,290	1,270	80	5,194	Rs. 10,045	0.033	64.9	Rs. 125	15.9	1,979
2. Aska, Badagada, Dhārākōt, Chinna Kimeḍi, Podda Kimeḍi, Sērgadā, Devolhumi, and Kurla	142,548	676	72	1,106	2,236	0.008	15.4	31	9.4	1,980
3. Biridi, Hautghur, and Kallikōt	130,777	507	46	858	1,738	0.007	18.7	39	11.0	2,843
4. Berhampore, Hanima, and Palur	250,612	570	198	6,431	15,626	0.026	32.5	79	2.9	1,266
5. Bāruva, Chikati, Jālantra, Surangi, Jarada, Mandasa, and Bodara-singi	124,177	510	71	1,482	2,980	0.012	20.9	42	7.2	1,740
6. Tarā and Tekkali	100,893	227	59	3,719	6,632	0.037	63.0	112	3.8	1,710
7. Parākimeḍi	252,391	662	190	5,403	9,835	0.021	28.4	62	3.5	1,328
8. Chicacole, Palaki, Verlan, and Karakavalsa	226,091	455	63	1,496	2,975	0.007	23.7	47	7.2	3,589
Total ..	1,385,779	4,877	779	25,689	52,067	0.019	33.0	67	6.3	1,779

* 60° under proof GALS.
 30° do. 22,516
 3,173

The number of shops open during the year was 779 against 722 in Fasli 1288.

9. In the renters' financial statement the charges exclusive of the value of liquor on hand at the commencement of the year are entered at Rs. 1,30,461. This sum, as in last year, includes the cost of liquor at the rate of 1 rupee a gallon at proof, of which (1) the cost of fuel and other charges are represented by 2 annas and 6 pies, (2) the distillery establishment by 2 annas and 6 pies, (3) depreciation at 10 per cent. by 1 anna, (4) interest on block and floating capital by 2 annas, and (5) cost of materials by 8 annas. Items (3) and (4) should be excluded, a separate allowance being made for depreciation at the rate of 12 per cent. on the value of buildings and plant and the interest on the capital invested in the business is a legitimate portion of the profits. No data are available for testing the correctness of items (1) and (2). The proper way of calculating the rates would be to take the cost of fuel and of the distillery establishment in the proportion of the quantity issued to the plain tracts to the total quantity manufactured in the distillery. It is not clear how item (5) has been arrived at. In Enclosure A to Statement No. 4 the cost of materials used during the year is stated to have amounted to Rs. 15,129. If this figure represents the value of materials used for manufacturing the entire quantity of liquor distilled the cost per gallon would be 5 annas and 3 pies, but if it is the proportionate cost of materials used for distilling liquor issued to the plain country the rate per gallon would be nearly 10 annas. In the absence of more accurate information, however, items 1 and 2 and 5 assumed by Messrs. Minchin and Co. will be accepted and the cost of liquor per gallon at proof strength taken at 13 annas. The total amount sunk in dead stock and plant is stated to be Rs. 50,000, of which about one-third is debitable to the monopoly contract. The depreciation allowance at 12 per cent. on this portion will be Rs. 2,000. The cost of gauging establishment (Rs. 892) and of Police guard (Rs. 858) shown under "Other items" should be transferred to the head Cost of Liquor and interest on duty (Rs. 55) should be excluded. Thus modified the charges amount to Rs. 1,26,853, as shown below:—

(1.) Depreciation	Rs. 2,000
(2.) Cost of Liquor	21,492
(3.) Cost of Distribution	14,542
(4.) Establishment	5,747
(5.) Sundries	1,806
(6.) Duty	75,000
(7.) Vendor's Commission	6,266
Total	1,26,853

Adding to the above the value of stock taken over from last year, 10,827 gallons of 60° under proof at Rs. 1-12-4 and 635 gallons of 30° under proof at Rs. 3-0-11, or Rs. 21,114, the total charges amount to Rs. 1,47,967. The incidence of the charges under the several heads per gallon is as follows:—

	Per actual Gallon sold, taking both 30° Under Proof and 60° Under Proof.			Per Gallon, 30° Under Proof.			Per Gallon, 60° Under Proof.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Depreciation	0	0	6	0	0	10	0	0	6
2. Cost of Liquor	0	6	2	0	10	0	0	5	9
3. Cost of Distribution	0	4	2	0	4	2	0	4	2
4. Establishment	0	1	9	0	1	9	0	1	9
5. Sundries	0	0	6	0	0	6	0	0	6
6. Duty	1	4	11	2	1	9	1	3	3
7. Vendor's Commission ...	0	1	9	0	1	9	0	1	9
Renters' Price	2	3	9	3	4	9	2	1	8
	2	1	3	3	8	0	1	14	3
Renters' Profit	Loss			Profit			Loss		
	0	2	6	0	3	3	0	3	5

The renters lost 3 annas and 5 pies per gallon of 60° under proof and made a profit of 3 annas and 3 pies on each gallon of 30° under proof. Taking the two together the loss was 2 annas 6 pies per gallon. The vendor's commission was 1 anna and 9 pies per gallon, but the shopkeepers had to make good losses under the dowle system to the extent of Rs. 3,672, and if this amount be deducted the average remuneration of shopkeepers becomes insignificant.

10. The receipts on account of liquor sold amounted to Rs. 1,20,768 and miscellaneous receipts to Rs. 4,422. Adding to these the value of liquor on hand at the end of the year, Rs. 15,935—7,602 gallons of 60° under proof at Rs. 1-12-8 and 817 gallons of 30° under proof at Rs. 2-13-3—the total assets amount to Rs. 1,41,125. The year's transactions resulted in a loss to the renters of Rs. 6,842.

11. The following statement shows the transactions connected with liquor supplied to the Maliahs:—

Strengths.	ISSUES.		SALES.	
	Fasli 1288	Fasli 1289.	Fasli 1288.	Fasli 1289.
60° under proof	12,352	13,407	15,936	12,129
30° do.	50	37	27	42
Proof rum	..	..	7	14
Brandy	..	102	15	18
Milk punch	..	..	15	4
Total	12,402	13,546	16,000	12,207

There was an increase in the issues but a very large falling off in the sales as compared with the previous year, which is attributed to the distillation of liquor for domestic consumption by the Khonds, to an unusual abundance of the Mowa flowers from which liquor is made, and to prevalence of smuggling on the Goomsur Maliahs. The duty collected on sales amounted to Rs. 1,542. The number of depôts was increased from thirteen to seventeen and of shops from sixty-eight to ninety-four.

12. VIZAGAPATAM.—The littoral tracts of this district, including Vizianagrum, comprising the marginally-noted taluks, are under the excise system as explained in last year's report, and Messrs. Minchin and Co. are the renters, the guaranteed revenue being Rs. 25,000. The stipulation as to the strengths of liquor to be sold, the rates of duty and prices prescribed are shown in the margin.

Strengths.	Duty.	Prices.	
		Maximum.	Minimum.
30° Under Proof	RS. A. P.	RS. A. P.	RS. A. P.
60° do.	1 12 0	3 8 0	3 0 0
	1 0 0	2 8 0	2 0 0

13. Messrs. Minchin and Co. manufacture their liquor at Aska and export it by sea to a depôt maintained at Bimlipatam. The following statement shows the stock of liquor in the central and distributing depôts reduced to 30° under proof:—

	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.
Balance of Stock at the beginning of the year in the several Depôts ..	1,039	615	1,390
Received from Distillery ..	21,779	607	22,125
Issued to Shops ..	22,818	1,222	23,515
Wastage ..	20,225	837	20,703
	639	128	711
Total ..	20,864	965	21,414
Balance on 30th June 1880 ..	1,954	257	2,101

14. The wastage in central and distributing depôts amounted to 3.03 per gallon against 2.5 per cent. allowed.

15. The subjoined statement shows the issues of liquor of the different strengths from the central depôt, the duty thereon, the quantity issued to shopkeepers, and the amount realized from them:—

Strength.	Issues.	Duty.	Sales to Shopkeepers.	Amount.
30° Under Proof	GALS.	RS.	GALS.	RS.
60° do.	21,779	33,113	20,225	66,088
	607	607	837	1,725
Total ..	22,386	33,720	21,062	67,813

16. The net duty paid by the renters after deducting the wastage allowance amounted to Rs. 37,752, or Rs. 12,752 in excess of the amount guaranteed. There was an increase of 9.4 per cent. in the sales of liquor at 30° under proof and a decrease of 24 per cent. in the sales of 60° under proof as compared with the previous year. Taking the two together the increase was 7.4 per cent. which is attributed to the cheapness of food-grains. The sales during the several months with the average prices are shown below:—

Months.	Quantity sold in actual Gallons.	Percentage.	Average Price.
1879.			RS. A. P.
July ..	1,562	7.4	3 4 7
August ..	1,591	7.5	3 7 6
September ..	1,565	7.4	3 7 6
October ..	1,803	8.6	3 7 7
November ..	1,791	8.5	3 7 6
December ..	1,990	9.5	3 6 11
1880.			
January ..	2,218	10.5	3 7 5
February ..	1,530	7.2	3 7 8
March ..	1,513	7.2	3 7 6
April ..	1,581	7.5	3 7 6
May ..	1,841	8.8	3 7 6
June ..	2,077	9.9	3 7 5
Total ..	21,062	100	3 7 3

17. Statistics of consumption in the different taluks, distribution of shops, &c., are given in the subjoined statement. The figures entered under the head of Consumption are the sales by the renter to the shopkeepers. Correct information regarding sales by shopkeepers to the public is not available:—

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 Gal- lons.	Amount.					
Anakápallo ..	165,346	597	15	1,314	4,552	.008	87.60	39.80	11,023	RS. A. P. 3 7 5
Bimlipatam ..	106,113	243	38	3,971	13,571	.037	104.50	6.39	2,792	3 6 8
Chipurupalle ..	201,985	615	32	607	1,910	.003	18.97	19.22	6,593	3 2 4
Golgonda ..	93,942	540	19	641	2,226	.007	33.74	28.42	4,944	3 7 7
Vizagapatam ..	79,195	216	60	8,933	30,999	.113	148.88	3.60	1,320	3 7 6
Vizianagrum ..	136,839	333	35	5,023	17,561	.037	143.51	9.51	3,910	3 7 11
Sarvasiddhi ..	134,708	960	24	573	1,850	.004	23.87	40.00	5,613	3 3 8
Total ..	918,128	3,504	223	21,062	72,669	.023	94.45	15.71	4,117	3 7 3

* 30° Under Proof 20,225
60° do. 837

18. The average rate of consumption rose from .021 to .023 gallon per head of the population. The increase is observable in all the taluks except Vizianagrum in which the rate of consumption was the same as in the previous year. The number of shops opened was in the aggregate the same as in last year, viz., 223. The shopkeepers are stated to have sold liquor of 30° under proof at the maximum price (Rs. 3-8-0) and the weaker liquor at Rs. 2-4-0. Last year the minimum price of the weaker liquor was reduced to Rs. 1-12-0 from Rs. 2 which was found to be somewhat high, but the renters sold the liquor considerably above this minimum.

In the renter's financial statement the total charges are entered as Rs. 67,005. The cost of liquor is taken at Rs. 1-2-0 per gallon at proof. For reasons explained in the review of the transactions of the Ganjam District, a rate of only 13 annas a gallon will be allowed. The items noted in the margin are inadmissible.

19. The value of the stock and plant at the Aska distillery is given as Rs. 50,000 and the depreciation allowance thereon at the rate of 12 per cent. amounts to Rs. 6,000, of which about Rs. 1,300 is debitable to the Vizagapatam contract, apportioning the allowance in the ratio of the quantity of liquor issued to Vizagapatam to the total quantity of liquor manufactured in the distillery. The charges accepted by the Board amount to Rs. 67,052 as shown below:—

	RS.
1. Depreciation ..	1,300
2. Cost of liquor ..	14,058
3. Distribution ..	10,185
4. Supervision and Sundries ..	3,774
5. Duty ..	37,735
Total ..	67,052

20. Adding to the above the value of liquor on hand at the beginning of the year, Rs. 4,574—1,039 gallons of 30° under proof at Rs. 3-2-5, and 615 gallons of 60° under proof at Rs. 2-1-10—the total charges amount to Rs. 71,626. The incidence of the charges per gallon under the several heads is shown below:—

12. VIZAGAPATAM.—The littoral tracts of this district, including Vizianagram, comprising the marginally-noted taluks, are under the excise system as explained in last year's report, and Messrs. Minchin and Co. are the renters, the guaranteed revenue being Rs. 25,000. The stipulation as to the strengths of liquor to be sold, the rates of duty and prices prescribed are shown in the margin.

Strengths.	Duty.	Prices.	
		Maximum.	Minimum.
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60° do.	1 12 0	3 8 0	3 0 0
	1 0 0	2 8 0	2 0 0

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	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.
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Wastage ..	20,225	837	20,703
	639	128	711
Total ..	20,864	965	21,414
Balance on 30th June 1880 ..	1,954	257	2,101

14. The wastage in central and distributing depôts amounted to 3.03 per gallon against 2.5 per cent. allowed.

15. The subjoined statement shows the issues of liquor of the different strengths from the central depôt, the duty thereon, the quantity issued to shopkeepers, and the amount realized from them:—

Strength.	Issues.	Duty.	Sales to Shopkeepers.	Amount.
30° Under Proof	GALS.	RS.	GALS.	RS.
60° do.	21,779	38,113	20,225	65,088
	607	607	837	1,725
Total ..	22,386	38,720	21,062	67,813

16. The net duty paid by the renters after deducting the wastage allowance amounted to Rs. 37,752, or Rs. 12,752 in excess of the amount guaranteed. There was an increase of 9.4 per cent. in the sales of liquor at 30° under proof and a decrease of 24 per cent. in the sales of 60° under proof as compared with the previous year. Taking the two together the increase was 7.4 per cent. which is attributed to the cheapness of food-grains. The sales during the several months with the average prices are shown below:—

Months.	Quantity sold in actual Gallons.	Percentage.	Average Price.
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October ..	1,803	7.4	3 7 6
November ..	1,791	8.6	3 7 7
December ..	1,990	8.5	3 7 6
1880.			
January ..	2,218	9.5	3 6 11
February ..	1,530		
March ..	1,513	10.5	3 7 5
April ..	1,581	7.2	3 7 6
May ..	1,841	7.5	3 7 6
June ..	2,077	8.8	3 7 6
Total ..	21,062	9.9	3 7 5
		100	3 7 3

17. Statistics of consumption in the different taluks, distribution of shops, &c., are given in the subjoined statement. The figures entered under the head of Consumption are the sales by the renter to the shopkeepers. Correct information regarding sales by shopkeepers to the public is not available:—

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.					
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Bimlipatam ..	106,113	243	38	3,971	13,571	.037	104.50	6.39	2,792	3 7 5
Chipurupalle ..	201,985	615	32	607	1,910	.003	18.97	19.22	6,593	3 2 4
Golgonda ..	93,942	540	19	641	2,226	.007	33.74	28.42	4,944	3 7 7
Vizagapatam ..	79,195	216	60	8,933	30,999	.113	148.88	3.60	1,320	3 7 6
Vizianagram ..	136,839	333	35	5,023	17,561	.037	143.51	9.51	3,910	3 7 11
Sarvasiddhi ..	134,708	960	24	573	1,850	.004	23.87	40.00	5,613	3 3 8
Total ..	918,128	3,504	223	*21,062	72,669	.023	94.45	15.71	4,117	3 7 3

* 30° Under Proof .. 20,225
60° do. .. 837

18. The average rate of consumption rose from .021 to .023 gallon per head of the population. The increase is observable in all the taluks except Vizianagram in which the rate of consumption was the same as in the previous year. The number of shops opened was in the aggregate the same as in last year, viz., 223. The shopkeepers are stated to have sold liquor of 30° under proof at the maximum price (Rs. 3-8-0) and the weaker liquor at Rs. 2-4-0. Last year the minimum price of the weaker liquor was reduced to Rs. 1-12-0 from Rs. 2 which was found to be somewhat high, but the renters sold the liquor considerably above this minimum.

In the renter's financial statement the total charges are entered as Rs. 67,005. The cost of liquor is taken at Rs. 1-2-0 per gallon at proof. For reasons explained in the review of the transactions of the Ganjam District, a rate of only 13 annas a gallon will be allowed. The items noted in the margin are inadmissible.

19. The value of the stock and plant at the Aska distillery is given as Rs. 50,000 and the depreciation allowance thereon at the rate of 12 per cent. amounts to Rs. 6,000, of which about Rs. 1,300 is debitable to the Vizagapatam contract, apportioning the allowance in the ratio of the quantity of liquor issued to Vizagapatam to the total quantity of liquor manufactured in the distillery. The charges accepted by the Board amount to Rs. 67,052 as shown below:—

	RS.
1. Depreciation ..	1,300
2. Cost of liquor ..	14,058
3. Distribution ..	10,185
4. Supervision and Sundries ..	3,774
5. Duty ..	37,735
Total ..	67,052

20. Adding to the above the value of liquor on hand at the beginning of the year, Rs. 4,574—1,039 gallons of 30° under proof at Rs. 3-2-5, and 615 gallons of 60° under proof at Rs. 2-1-10—the total charges amount to Rs. 71,626. The incidence of the charges per gallon under the several heads is shown below:—

	Per Gallon, 30° and 60° together.	Per Gallon, 30° Under Proof.	Per Gallon, 60° Under Proof.
1. Depreciation	Rs. A. P. 0 0 11	Rs. A. P. 0 0 11	Rs. A. P. 0 0 11
2. Cost of liquor	0 10 3	0 10 6	0 6 0
3. Distribution	0 7 6	0 7 6	0 7 6
4. Supervision and Sundries ..	0 2 11	0 2 11	0 2 11
5. Duty	1 11 8	1 12 2	1 0 1
Renter's Profit	3 1 3	3 2 0	2 1 5
Grand Total	0 2 3	0 2 3	0 0 5
	3 3 6	3 4 3	2 1 0

Loss.

21. The renters made a profit on the whole of Annas 2 and Pies 3 per gallon. The charge for distribution is very high; a portion of it, being the cost of transport of liquor from Aska to Bimlipatam, is properly debitable to the "Cost of liquor." The shop returns being unreliable it is not possible to calculate accurately the average remuneration obtained by the vendors, but if the statement that the stronger liquor was sold at the rate of Rs. 3-8-0 per gallon and the weaker liquor at the rate of Rs. 2-4-0 per gallon be correct, the vendors must have made Annas 4 and Pies 6 on each gallon of 30° under proof and Annas 3 on each gallon of 60° under proof.

22. The receipts on account of liquor sold amounted to Rs. 67,823 and miscellaneous receipts to Rs. 301.* Adding to these the value of liquor on hand at the end of the year, Rs. 6,643—1,954 gallons of 30° under proof at Rs. 3-2-0 and 257 gallons of 60° under proof at Rs. 2-1-6—the total assets may be taken at Rs. 74,767. The year's transactions resulted therefore in a profit to the renters of Rs. 3,141.

23. NELLORE.—Rurla Reddy and Dinnapenta Kodunda Ramasami Reddy are still the renters, but the guaranteed minimum revenue which was fixed at Rs. 1,01,550 was reduced in consideration of the losses sustained by the renters to Rs. 90,300. The stipulations, as rates of duty, prices, &c., are noted in the margin.

24. The issues of liquor amounted to 39,735 gallons on which a net duty of Rs. 67,798 or Rs. 22,502 less than the amount guaranteed and the deficiency was made good by the renters. The renters issued also 55 gallons of proof liquor on which a duty of Rs. 240 was separately collected.

25. The subjoined statement shows the stock account in distillery, depôts and shops—

	Distillery.	Depôts.	Shops.
Balance	GALLONS. 1,827	GALLONS. 2,238	GALLONS. ...
Manufactured and received ..	39,276	39,735	39,213
Total	41,103	41,973	...
Issued and sold	39,735	39,213	39,213
Wastage	...	897	...
Total	39,735	40,110	39,213
Balance	1,368	1,863	...

26. There does not appear to have been any wastage in distillery. The wastage in depôts was at the rate of 2-13 per cent. against an allowance 2-5 per cent. The true duty on issues is Rs. 1-11-11 a gallon, or if the payment made to make up the deficiency below the revenue guaranteed be taken into account Rs. 2-5-2 per gallon.

27. The following statement shows the percentages of the monthly sales:—

Months.	SALES IN GALLONS.		Percentage of sales to 30° under proof.	Average price to 30° under proof.	Remarks.
	30° Under proof.	At proof.			
July 1879	3,263	2	8-32	Rs. A. P. 3 8 0	Fifty-five gallons of liquor at proof was issued from the distillery for the hospital.
August	3,348	3	8-54	3 8 0	
September	3,047	5	7-77	3 8 0	
October	3,227	4	8-23	3 8 0	
November	2,887	9	7-36	3 8 0	
December	3,434	3	8-76	3 8 0	
January 1880	3,803	6	9-70	3 8 0	
February	2,937	4	7-49	3 8 0	
March	3,192	(a) 2	8-14	3 8 0	
April	3,041	(a) 5	7-75	3 8 0	
May	3,376	(a) 8	8-61	3 8 0	
June	3,658	(a) 4	9-33	3 8 0	
Total	39,213	55	160 00	3 8 0	

(a) 20° Over proof.

28. The total sales show an increase of 2,006 gallons above those of the preceding year! The liquor sold was of the higher strength, and the maximum prices appear to have been charged throughout the year.

29. The subjoined statement shows the particulars of consumption in taluks, distribution of shops, &c:—

Taluks.	Popula- tion.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consump- tion per Head.	Sales per Shop.	Square Miles per Shop.	Popula- tion per Shop.	Average Price.
				Gallons.	Amount.					
Nellore	179,769	638	81	16,436	57,525	0-091	203	8	2,219	Rs. A. P. 3 8 0
Gúdur	147,141	910	55	3,450	12,075	0-023	63	17	2,675	3 8 0
Rápúr	63,885	596	5	384	1,346	0-006	77	119	12,777	3 8 1
Atmakúr	103,802	638	22	1,285	4,496	0-012	59	29	4,718	3 8 0
Kaváli	81,336	548	16	1,330	4,865	0-017	87	34	5,083	3 8 0
Udayagiri	100,985	850	34	1,497	5,241	0-015	44	25	2,970	3 8 0
Kandakúr	138,375	787	21	2,295	8,034	0-016	109	37	6,589	3 8 0
Kanigiri	127,258	1,014	11	441	1,542	0-003	40	92	11,569	3 7 11
Ongole	195,068	797	45	6,799	23,795	0-035	151	18	4,335	3 8 0
Venkatagiri	52,258	428	8	1,425	4,988	0-027	178	53	6,532	3 8 0
Pólur	50,861	355	23	2,425	8,488	0-048	105	15	2,211	3 8 0
Darsi	73,139	616	14	958	3,352	0-013	68	44	5,224	3 8 0
Podili	62,934	564	10	428	1,500	0-007	43	56	6,233	3 8 1
Total	1,376,811	8,739	345	39,213	1,37,247	0-028	114	25	3,991	3 8 0

* Exclusive of 55 gallons proof supplied to the Civil Dispensary.

30. The average rate of consumption was 0-028 per head of the population against 0-027 in the previous year. There was a decrease in the rates of consumption in Gúdur and Kaváli; in the other taluks there was either a slight increase in the rate or the consumption was stationary. The number of shops opened was 345 against 350 in the previous year.

31. The renters in their financial statement return the charges as Rs. 1,48,655, from which however must be deducted the sum of Rs. 4,784, being interest on capital borrowed by the renters for working the farm. Adding a small sum of Rs. 47 on account of depreciation of plant, the charges of the year amount to Rs. 1,43,898 classified thus:—

(1.) Depreciation	...	...	...	...	RS.
(2.) Cost of liquor	...	...	...	...	47
(3.) Cost of distribution	...	...	...	...	39,256
(4.) Establishment	...	...	...	...	7,248
(5.) Sundries	...	...	...	...	3,319
(6.) Duty	...	...	...	...	1,766
(7.) Vendor's Commission	...	...	...	...	90,540
	...	...	...	...	1,722

Total ... 1,43,898

32. Adding to the above the value of liquor taken over from the stock of last year Rs. 8,645—1,853 gallons at Rs. 15-4 and 2,243 gallons at Rs. 3-1-0—the entire charges of the year amount to Rs. 1,52,543. The incidence of the charges under the several heads per gallon is as follows:—

(1.) Depreciation	...	...	...	...	RS. A. P.
(2.) Cost of liquor	...	...	...	...	0 0 1
(3.) Cost of distribution	...	...	...	...	1 0 3
(4.) Establishment	...	...	...	...	0 3 0
(5.) Sundries	...	...	...	...	0 1 4
(6.) Duty	...	...	...	...	0 0 9
(7.) Vendor's Commission	...	...	...	...	2 4 9
	...	...	...	...	0 0 9

Total ... 3 10 11

33. The retail price being Rs. 3-8-0 renters lost 2 annas 11 pies per gallon. The cost of liquor has increased and the cost of establishment is excessively low. The rate arrived at for vendor's remuneration is not the true rate as a portion of the liquor was sold by the renters to the shopkeepers outright and the quantity thus sold has not been given.

34. The receipts on account of liquor sold amount to Rs. 1,30,363 and arrears collections, interest on Government Promissory Notes deposited, and miscellaneous receipts to 3,219. Adding to the above the value of liquor on hand at the end of the year, viz., Rs. 7,150—1,368 gallons in distillery at Rs. 1-0-4 and 1,863 gallons in depôts at Rs. 3-1-5—the total assets may be taken at Rs. 1,40,732. The renters' loss for the year was therefore Rs. 11,811.

35. CUDDAPAH.—The renters of this district are Messrs. Wilson and Co., who have

Strengths.	Duty.	PRICES.	
		Maximum.	Minimum.
40° Under Proof	RS. A. P.	RS. A. P.	RS. A. P.
60° Do.	2 0 0	3 12 0	3 4 0
	1 2 0	2 12 0	2 4 0

guaranteed a minimum revenue of Rs. 1,25,000 for three years commencing with Fasli 1288. The stipulations as to the rates of duty and selling prices are shown in the margin.

36. The issues of liquor during the year under review amounted to 73,059 gallons at 30° under proof, on which a net duty of Rs. 1,42,466, or Rs. 17,466 in excess of the revenue guaranteed was collected.

37. No distillery is maintained in the district, but the required quantity of liquor is obtained from the distillery at Ranipett in North Arcot District and passed into a depôt for unexcised liquor maintained at Cuddapah whence it is issued for consumption on payment of duty. The following statement shows the stock account of excised and unexcised liquor for the year:—

	Distillery.	Depôts.	Shops.
Balance ...	GALLONS.	GALLONS.	GALLONS.
Manufactured and received	1,041	2,273	809
	73,290	73,059	70,643
Total ...	74,331	75,332	71,452
Issued and sold	73,059	70,643	70,155
Wastage	706	1,270	...
Total ...	73,765	71,913	70,155
Balance ...	566	3,419	1,297

38. The wastage in distilleries was at the rate of .95 per cent. and that in depôts at the rate of 1.68 per cent. The true duty was therefore Rs. 1-15-9 per gallon.

39. The consumption consisted entirely of liquor at 30° under proof. The subjoined statement shows the monthly sales and the average prices. The liquor appears to have been sold throughout the year at nearly the maximum price. The average price for the month of July is slightly in excess of the maximum, but this is apparently due to the incorrectness of the returns rendered by the shopkeepers. The total sales show an advance of 20 per cent. over those of the previous year and the weaker liquor has now been entirely superseded:—

Months.	Issues Monthly.	Sales in Gallons.	Percentage of Sales.	Average Price.
July 1879	6,010	5,500	7-8	RS. A. P.
August	6,223	5,819	8-3	3 12 4
September	5,778	5,326	7-6	3 12 0
October	5,343	5,588	8-0	3 12 0
November	5,572	5,388	7-7	3 12 0
December	6,645	6,235	8-9	3 11 9
January 1880	5,826	6,082	8-7	3 11 10
February	6,220	5,621	8-0	3 11 11
March	6,832	6,112	8-7	3 11 10
April	6,052	6,208	8-8	3 11 11
May	6,326	6,114	8-7	3 11 10
June	6,232	6,162	8-8	3 11 10
Total ...	73,059	70,155	100-0	3 11 11

40. The following statement shows the particulars of area, population, shops, consumption, &c., in each taluk:—

Taluka.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity in Gallons.	Sale Proceeds.					
Badvel ..	93,051	578	35	2,564	9,690	.028	73-26	16-51	2,659	RS. A. P.
Proddutur ..	102,744	498	61	7,523	28,183	.073	123-33	8-16	1,684	3 12 6
Sidhout ..	76,667	343	18	3,101	11,625	.040	172-28	19-06	4,259	3 11 11
Pullampet ..	145,180	670	57	11,171	41,849	.077	195-98	11-75	2,547	3 12 0
Cuddapah ..	163,013	1,207	70	16,174	60,641	.099	231-06	17-24	2,329	3 12 0
Jammalamadugu ..	109,965	609	68	5,605	20,686	.051	82-43	8-96	1,617	3 11 1
Puliwendla ..	110,405	696	68	4,107	15,497	.037	60-39	10-24	1,624	3 12 1
Ravachoti ..	128,162	649	54	4,241	15,903	.033	78-54	12-02	2,373	3 12 0
Kadiri ..	140,948	1,451	66	4,803	18,011	.034	72-77	21-98	2,136	3 12 0
Vayalpád ..	145,591	708	45	5,495	20,631	.038	122-11	15-55	3,235	3 12 1
Madanapalle ..	135,468	631	40	5,371	20,135	.040	134-27	15-77	3,387	3 12 0
Total ..	1,351,194	8,040	582	70,155	2,62,851	.052	120-54	13-81	2,322	3 11 11

41. The consumption throughout the district was at the rate of .052 per head of the population against .044 in the previous year. The increase is observable in all the taluks. The number of shops opened was 582 against 589 in the previous year.

42. The renter's financial statement shows the charges to have amounted to Rs. 2,50,032 inclusive of interest on deposit which should be struck out. The pay of Gauger and Police Guard should be shown under the head "Cost of liquor." The charges admitted by the Board may be classified as follows:—

(1.) Depreciation	...	...	...	...	RS.
(2.) Cost of liquor	...	...	...	...	542
(3.) Cost of distribution	...	...	...	...	72,874
(4.) Supervision	...	...	...	...	16,502
(5.) Duty	...	...	...	...	6,310
(6.) Vendor's commission	...	...	...	...	1,42,466
	...	...	...	...	9,460

Total ... 2,48,154

43. Adding to the above the value of liquor taken over from the stock of the previous year Rs. 9,461—1,041 gallons at Rs. 1-2-5 and 2,273 at Rs. 3-10-2—the total charges amount to Rs. 2,57,615. The following are the component parts of the retail price:—

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

44. Under all the heads the charges have been reduced. The cost of liquor is still excessive, and this is probably due to the contractors not having established a distillery for local manufacture. The expenditure on establishments appears to be inadequate.

45. The receipts on account of liquor sold amounted to Rs. 2,64,912, to which must be added the value of liquor on hand at the end of the year, Rs. 11,998—566 gallons in the distillery at Rs. 1-0-6, and 3,419 gallons in the depôts at Rs. 3-5-5—and the interest on Government securities deposited Rs. 1,250; the total assets will then be Rs. 2,78,160. The renters therefore made a profit of Rs. 20,545 on the year's transactions.

46. BELLARY.—For the purposes of Abkari management this district is divided into three farms, viz., 1, Bellary Cantonment; 2, Division No. I comprising the taluks of Gooty, Tadpatri, Anantapur, Dharmavaram, Hindupur, Pennukonda, Madakasira; and Division No. II comprising the taluks of Bellary exclusive of the Cantonment, Adoni, Alur, Rayadurg, Hospet, Kudligi, Harpanhalli and Hadgally.

47. BELLARY CANTONMENT.—The lease of this farm was renewed to Mr. Abraham for three years from Fasli 1288, the minimum revenue guaranteed being Rs. 1,20,684, but owing to the withdrawal of the troops from the Cantonment and the consequent decrease of the consumption of liquor the guarantee has been waived and the renter has been allowed to pay duty on issue only. The rates of duty levied and the maximum and minimum prices prescribed are shown in the margin.

Strength.	Duty.	Prices.		
		Maximum.	Minimum.	
30° Under proof	RS. A. P.	RS. A. P.	RS. A. P.	
60° do.	2 13 0	4 0 0	3 8 0	
	1 10 0	3 0 0	2 8 0	

48. The net duty on issues amounted to Rs. 1,15,617 or Rs. 5,067 less than the guaranteed revenue. The former amount was levied from the renter.

49. The following statement shows the stock account in distillery, depôts and shops:—

	Distillery.	Depôts.	Shops.
Balance, 1st July 1879: ...	741	209	275
Manufactured and received ...	41,232	41,108	40,677
Total ...	41,973	41,317	40,952
Issued and sold ...	41,108	40,677	40,715
Wastage ...	179	476	...
Total ...	41,287	41,153	40,715
Balance ...	686	164	237

50. The wastage in distillery was at the rate of 43 per cent. and in depôts 1-15 per cent. The true duty was Rs. 2-13-6 per gallon, no allowance being made for wastage.

51. The consumption consisted entirely of liquor at 30° under proof. The total sales were 40,715 gallons against 45,794 gallons in the previous year. The sales were distributed in the several months as shown below. The maximum price was charged for liquor throughout the year:—

Months.	Sales. 30° Under Proof.	Percentage.
	GALS.	
July 1879 ...	3,545	8-7
August " ...	3,479	8-5
September " ...	3,487	8-6
October " ...	3,559	8-7
November " ...	3,351	8-2
December " ...	3,950	9-7
January 1880 ...	3,410	8-4
February " ...	3,027	7-4
March " ...	3,161	7-8
April " ...	3,117	7-7
May " ...	3,271	8-0
June " ...	3,358	8-3
Total ...	40,715	100-0

52. The statistics of consumption, &c., are contrasted below with those of last year:—

	Fasli 1288.	Fasli 1289.
Population ...	51,766	51,766
Area—Square miles ...	6	6
Number of shops ...	63	65
Consumption ... { Gallons ...	45,794	40,715
Amount ...	1,83,578	1,62,862
Number of shops per square mile ...	10-5	10-8
Consumption per head ...	880	786
Sales per shop ...	727	626
Population per shop ...	821	796
Average price ...	RS. 4	RS. 4

53. The renter's financial statement shows the charges to have been Rs. 1,57,468. A sum of Rs. 293 is entered as charges incurred in the repair of plant, but this amount will be struck out and allowance will be made for depreciation of buildings and tools and plant at 12 per cent. on their value, viz., Rs. 11,246. The pay of the Gauger and of the Police Guard will be transferred to the head "Cost of liquor." Under the head Central office and management, the Contractor has apparently included Rs. 3,000 on account of his Superintendence. This will be excluded as it forms a portion of his profits. Thus classified the charges amount to Rs. 1,55,525 as shown below:—

	RS.
(1.) Depreciation ...	1,350
(2.) Cost of liquor ...	29,013
(3.) Distribution ...	1,507
(4.) Establishment and Sundries ...	1,524
(5.) Duty ...	1,15,617
(6.) Vendor's commission ...	6,514
Total ...	1,55,525

54. Adding to the above the value of liquor taken over from last year's stock, viz., Rs. 1,277—741 gallons at Annas 11-3 and 209 gallons at Rs. 3-9-10—the total charges amount to Rs. 1,56,802.

55. The following are the component parts of the retail price:—

	Per Gallon. RS. A. P.
(1.) Depreciation ...	0 0 6
(2.) Cost of liquor ...	0 11 5
(3.) Distribution ...	0 0 7
(4.) Establishment and Sundries ...	0 0 7
(5.) Duty ...	2 13 6
(6.) Vendor's commission ...	0 2 7
(7.) Renter's profit ...	0 2 10
Total ...	4 0 0

56. There was an increase in the cost of liquor and the charges for establishment, the remaining items were nearly the same as in the previous year. The receipts amounted to Rs. 1,63,038; adding to this amount the value of liquor on hand at the end of the year, Rs. 1,112—686 gallons in distillery at Annas 11-11 and 164 gallons in depôt at Rs. 3-10-7—and the interest on Government securities deposited Rs. 1,207, the total assets of the year amounted to Rs. 1,65,357. The renter therefore made a profit of Rs. 8,555 on the year's transactions.

57. BELLARY—DIVISIONS I AND II.—The contract for both the farms was originally taken for three faslis from Fasli 1288 by Messrs. Sabapathy Mudelliar and Co., the minimum revenue guaranteed being Rs. 1,90,000, but in view of the losses sustained by them they were allowed to relinquish the contract at the end of the first year. The farms remained under Amani management during the month of July 1879 and was leased out to Messrs. Harvey and Sabapathy from 1st August 1879 to 30th June 1881, the annual guarantee amount being fixed at Rs. 50,000 for Division No. I and Rs. 45,000 for Division No. II. The rates of duty and maximum and minimum prices are shown in the margin. The Collector not having furnished separate accounts for the two farms, the transactions of both will be exhibited together.

Strength.	Duty.	PRICES.	
		Maximum.	Minimum.
30° Under Proof	RS. A. P.	RS. A. P.	RS. A. P.
60° do.	2 0 0	3 12 0	3 4 0
	1 2 0	2 12 0	2 4 0

58. The excise duty on liquor issued during the eleven months for which the contract was amount guaranteed for the same period, and the duty collected in July 1879 when the farms were under Amani management was Rs. 5,457, so that the aggregate duty for the whole year amounted to Rs. 1,09,474.

59. The following statement shows the stock account in distillery, depôts and shops:—

	Distillery.	Depôts.	Shops.
Balance ...	40	3,283	...
Manufactured and received ...	57,070	56,141	56,479
Total ...	57,110	59,424	56,479
Issued and sold ...	56,141	56,479	56,479
Wastage ...	154	1,045	...
Total ...	56,295	57,524	56,479
Balance ...	815	1,900	...

60. The wastage in distillery is put down at 27 per cent., but it is observed that for nine months no figures are given; in depôts the rate was 1-76 per cent. against 2-5 per cent. allowed. The true duty was therefore Rs. 1-15-9 per gallon.

61. The following statement shows the monthly issues and sales. The consumption consisted entirely of the stronger liquor which was sold throughout the year at the maximum price:—

Months.	Issues Monthly.	Sales in Gallons.	Percentage of Sales.	Average Price.
July 1879 ...	2,798	4,266	7-6	RS. A. P. 3 12 0
August " ...	5,079	4,276	7-6	3 12 0
September " ...	4,005	3,951	7-0	3 12 0
October " ...	3,838	3,966	7-0	3 12 0
November " ...	3,978	4,018	7-1	3 12 0
December " ...	5,543	6,004	10-6	3 12 0
January 1880 ...	5,057	4,494	8-0	3 12 0
February " ...	4,385	4,430	7-9	3 12 0
March " ...	4,572	4,642	8-2	3 12 0
April " ...	5,565	5,107	9-0	3 12 0
May " ...	5,492	5,934	10-5	3 12 0
June " ...	5,829	5,391	9-5	3 12 0
Total ...	56,141	56,479	100	3 12 0

62. There was an increase in the sales as compared with the previous year of 8,942 gallons or 18-8 per cent.

Fasli 1288 47,537
Do. 1289 56,479
Increase 8,942

63. The following statement shows the particulars of consumption, the distribution of shops, &c., in the several taluks:—

Taluks.	Population.	Area.	Number of Shops.	CONSUMPTION.		Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Price.
				Quantity in Gallons.	Amount.					
I. Division.					RS.					RS. A. P.
Gooty ..	144,568	947	97	8,727	32,725	0-060	90-0	9-8	1,490	3 12 0
Tadpatri ..	117,211	578	89	8,524	31,966	0-073	95-8	6-5	1,317	3 12 0
Anantapur ..	102,761	739	79	5,170	19,388	0-050	65-4	9-4	1,301	3 12 0
Dharmavaram ..	120,608	1,098	64	3,531	13,243	0-029	55-2	17-2	1,884	3 12 0
Hindupur ..	87,895	424	34	1,749	6,560	0-020	51-4	12-5	2,585	3 12 0
Penukonda ..	88,754	908	47	3,439	12,895	0-039	73-2	19-3	1,888	3 12 0
Madakasira ..	79,458	451	10	1,205	4,519	0-015	120-5	45-1	7,946	3 12 0
Bellary ..	130,478	919	40	3,648	13,678	0-028	91-2	23-0	3,262	3 12 0
Adoni ..	181,583	810	41	7,826	29,349	0-043	190-9	10-7	4,429	3 12 0
Alur ..	98,230	646	40	3,351	12,566	0-034	83-3	16-1	2,456	3 12 0
Râyadrug ..	87,779	861	46	3,833	14,374	0-044	83-3	18-7	1,908	3 12 0
Hospett ..	93,424	468	34	4,044	15,166	0-043	118-9	13-8	2,748	3 12 0
Kûdligi ..	93,228	839	12	365	1,368	0-004	30-4	69-9	7,769	3 12 0
Harpanahalli ..	85,729	673	8	641	2,403	0-007	80-1	84-1	10,716	3 12 0
Hadgally ..	89,538	670	11	426	1,597	0-005	38-7	60-9	8,140	3 12 0
Total ..	1,601,244	11,032	652	56,479	211,797	0-035	86-6	16-9	2,456	3 12 0

64. The consumption for the two divisions was at the rate of 0-035 gallons per head of the population against 0-030 in the previous year. There was an increase in all the taluks except Hospet, Hindupur and Hadgally. The consumption in the three taluks of Kûdligi, Hadgally and Harpanahalli continues low as compared with the rest of the district. The total number of shops opened is four less than in the previous year. The number of shops maintained in the taluks of Madakasira, Kûdligi, Harpanahalli and Hadgally is evidently utterly inadequate to meet the requirements of the public.

65. The renter has furnished two statements of receipts and charges, one for the month of July 1879 during which the farms remained under Amani management, and the other for the

74. The consumption of liquor was at the rate of .025 gallon per head of the population, or nearly the same as in the previous year. The consumption has been falling off steadily since the famine. The number of shops open in Fasli 1288, viz., 327, was remarked upon as utterly insufficient considering the area and population to be served, but in Fasli 1289 the renters reduced the number of shops still further to 302.

75. The charges of the renters as given in the financial statement amount to Rs. 1,12,415, but the statement has been incorrectly prepared. The cost of materials is given, inclusive of the value of buildings, at Rs. 12,355, but Rs. 9,786 alone are chargeable under this head, and on the remainder depreciation at the rate of 12 per cent. will be allowed. The sum of Rs. 1,843, being the pay of the gauger and the Police guard included under the head Supervision, will be transferred to the head "Cost of liquor." The duty paid by the renters is Rs. 81,000 minus the remission allowed, Rs. 16,934, or Rs. 64,066. Thus classified the charges amount to Rs. 93,220, as shown below:—

	RS.
1. Depreciation	308
2. Cost of liquor	13,718
3. Distribution	6,102
4. Duty	64,066
5. Establishment	4,635
6. Sundries	313
7. Vendor's commission	4,078
Total	93,220

Adding to the above the value of liquor taken over from last year's account—185 gallons in distillery at Rs. 11-5 and 2,088 gallons in depôts at Rs. 3-2-0—Rs. 6,657, the total charges for the year amount to Rs. 99,877. The incidence of the charges under the several heads per gallon was as follows:—

	Rate per Gallon.
	RS. A. P.
1. Depreciation	0 0 4
2. Cost of liquor	0 13 1
3. Cost of distribution	0 5 11
4. Establishment	0 4 4
5. Sundries	0 0 4
6. Duty	3 10 1
7. Vendor's commission	0 3 9
Total	5 5 10

As the renters sold the liquor at an average price of Rs. 3-7-9 per gallon they lost Rs. 1-14-1 on each gallon sold.

76. The receipts on account of liquor sold are returned as Rs. 60,007, to which must be added the interest on promissory notes deposited, Rs. 810, and the value of liquor in stock at the end of the year—10 gallons in distillery at Rs. 13-5 and 1,446 gallons in depôts at Rs. 3-4-0—making a total of Rs. 65,525. The year's transactions therefore resulted in a loss to the renters of Rs. 34,352.

77. CHINGLEPUT.—The strengths of liquor permitted to be sold, the duties levied thereon, and the prices prescribed are shown in the margin.

Strength.	Duty.	PRICES.	
		Maximum.	Minimum.
30° Under proof	RS. A. P.	RS. A. P.	RS. A. P.
60° Do.	2 4 0	4 0 0	3 8 0
	1 4 0	2 12 0	2 4 0

Mr. Pritchard, the Renter, who had taken up the lease for three Faslis, 1288 to 1290, offering to guarantee a minimum revenue of Rs. 1,35,000 per annum, having represented at the end of the first year that the strict enforcement of the guarantee was subjecting him to serious loss, the actual consumption falling far short of the consumption on which his offer was based, Government, in consideration of the special circumstances of the case, agreed to dispense with the guarantee for the last two years of the lease and to demand duty only on the actual number of gallons issued.

78. The quantity issued in Fasli 1289 was 45,147 gallons at 30° under proof, on which a net duty of Rs. 99,042 was collected.

79. The following statement shows the stock account in distillery, depôts and shops:—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st July 1879	9	10,838	274
Manufactured and received	45,872	45,147	50,806
Total	45,881	55,985	51,080
Issued and sold	45,147	50,806	50,727
Wastage	448	2,075	...
Total	45,595	52,881	50,727
Balance	286	3,104	353

80. The wastage in the distillery was .98 per cent. against 4.29 per cent. in the previous fasli. The wastage in depôts was 3.7 per cent., or a trifle less than in Fasli 1288, and is nearly 50 per cent. higher than the usual allowance. The true rate of duty is therefore Rs. 2-4-5.

81. The monthly sales are shown in the subjoined statement:—

Months.	Issues Monthly Gallons.	Sales in Gallons 30° Under Proof.	Percentage of Sales.	Average Price.
				RS. A. P.
July 1879	...	3,789	7.5	4 0 0
August "	1,872	3,588	7.1	4 0 0
September "	9,758	3,351	6.6	4 0 0
October "	...	3,555	7.0	4 0 0
November "	3,755	4,635	9.1	4 0 0
December "	1,244	3,982	7.9	4 0 0
January 1880	7,144	6,717	13.2	4 0 0
February "	5,199	4,636	9.1	4 0 0
March "	3,625	3,510	6.9	4 0 0
April "	3,120	3,533	7.0	4 0 0
May "	4,237	4,222	8.3	4 0 0
June "	5,193	5,209	10.3	4 0 0
Total	45,147	50,727	100.0	4 0 0

82. Liquor appears to have been sold invariably at the maximum price, viz., Rs. 4 a gallon throughout the year.

83. The statistics of consumption, distribution of [shops with reference to area, population, &c., are given in the following statement:—

Taluka.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consumption per head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity in Gallons.	Sale-proceeds.					
Saidápet	196,987	314	82	20,536	82,313	.110	251.0	3.8	2,401	RS. A. P.
Tiruvallúr	149,898	508	85	5,352	21,408	.034	63.0	6.0	1,763	3 15 11
Ponnéri	104,210	312	53	5,362	21,449	.051	101.2	5.8	1,972	4 0 0
Chingleput	132,328	436	49	3,363	13,452	.025	68.6	8.9	2,701	4 0 0
Madurantakam	197,308	696	48	2,705	10,818	.014	56.3	14.5	4,111	4 0 0
Conjeveram	168,036	514	93	13,365	53,461	.080	143.7	6.6	1,699	4 0 0
Total	948,767	2,780	410	50,727	202,901	.054	123.7	6.8	2,314	4 0 0

84. The average rate of consumption per head was .054 gallon against .047 in Fasli 1288. The consumption is the lowest in the Madurantakam Taluk. There was a large increase in Conjeeveram and Ponnéri Taluks and a slight decrease in Chingleput and Tiruvallūr. The consumption in the Conjeeveram Municipality was 7,427 gallons.

85. Excluding the remuneration to vendors which will be separately considered, the charges for the year according to the renter's financial statement aggregated Rs. 1,42,031. Adding to this sum the allowance for depreciation on buildings and plant at 12 per cent. of their estimated value or Rs. 1,098 and the value of balance of stock taken over from last year Rs. 36,755 (9 gallons or Rs. 0-13-10 and 10,838 gallons in depôts at Rs. 3-6-3), the charges incurred for the entire stock for the year amounted to Rs. 1,79,884, distributed as follows:—

	RS.
1. Depreciation	1,324
2. Cost of Liquor	38,728
3. Distribution	2,570
4. Supervision	12,453
5. Sundries	1,382
6. Duty	1,23,427
Total	1,79,884

86. Out of the total quantity of liquor sold, 8,421 gallons were sold by salaried vendors whose remuneration amounted to 1 anna and 10 pies per gallon. The payments made by shopkeepers for the quantity sold to them, viz., 42,384 gallons, amounted to Rs. 1,59,262, and as they sold the liquor to the public at the maximum price of Rs. 4 a gallon, they realized a profit of Rs. 10,274 on the quantity sold, or 3 annas and 11 pies per gallon. The average remuneration to vendors on the entire quantity was 3 annas and 7 pies.

87. The component parts of the retail price are as follows:—

	RS.	A.	P.
1. Depreciation	0	0	5
2. Cost of Liquor	0	11	5
3. Cost of Distribution	0	0	9
4. Supervision	0	3	8
5. Sundries	0	0	5
6. Duty	2	4	8
7. Remuneration to Vendors	0	3	7
Renter's Profit	3	8	11
Retail Price	0	7	1
	4	0	0

88. There was a considerable reduction in the cost of liquor as compared with the previous year, owing to the cheapness of sugar. There has not been much variation in the other items.

89. The sale-proceeds of liquor and miscellaneous receipts amounted to Rs. 1,95,350; adding to these the interest on promissory notes deposited, Rs. 1,350, and the value of liquor on hand at the end of the year, viz., Rs. 10,558 (286 gallons at Rs. 0-11-10 and 3,104 gallons at Rs. 3-5-4), the total assets were Rs. 2,07,258. The total charges inclusive of the remuneration to salaried vendors being Rs. 1,80,863, the result of the year's transactions was a profit of Rs. 26,395.

90. NORTH ARCOT.—The renters were Messrs. Corbett and Morrison, to whom the lease was renewed for three faslis from Fasli 1288. The stipulations as to the strength of liquor, the rates of duty, the maximum and minimum prices, and the minimum revenue guaranteed being as follows:—

Strength of Liquor.	Duty.	Guaranteed Maximum Revenue.	PRICES.	
			Maximum.	Minimum.
For the District—	RS. A. P.	RS.	RS. A. P.	RS. A. P.
30° Under Proof	2 4 0	1,73,625	4 0 0	3 8 0
60° Do.	1 4 0		2 12 0	2 4 0
	Surcharge.	Guarantee for Surcharge.		
For Vellore Municipality—				
30° Under Proof	0 8 0	7,500	4 8 0	4 0 0
60° Do.	0 4 0		3 0 0	2 8 0
		1,81,125		

91. The issues of liquor under the contract were entirely of 30° under proof; 108,696 gallons were issued, on which a net duty of Rs. 2,38,454 was collected, or Rs. 64,829 in excess of the guaranteed amount. The sales within the Municipality of Vellore being 11,060 gallons, the surcharge of duty amounted to Rs. 5,530, or Rs. 1,970 less than the sum guaranteed; 23 gallons of proof and overproof liquor were also issued, on which a duty of Rs. 111 was collected. The total amount collected by way of duty was Rs. 2,46,065.

92. The following statement shows the stock account of liquor manufactured and sold during the year:—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance	7,254	2,509	...
Manufactured and received	188,024	108,720	105,837
Total	195,278	111,229	105,837
Issued and sold	*108,720	105,837	105,837
Sent to Cuddapah	73,284	...	...
Wasted	6,513	1,736	...
Total	188,517	107,573	105,837
Balance	6,761	3,656	...

* Including 23 gallons for other purposes.

93. The wastage in distilleries was 3.3 per cent. and that in depôts 1.56 per cent. The true duty exclusive of the surcharge was Rs. 2-3-8 a gallon and inclusive of it Rs. 2-4-9.

94. The subjoined statement shows the monthly issues and sales and the average price:—

Months.	Issued from Distilleries	Sold.	Percentage of Sales.
July 1879	GALLONS.	GALLONS.	
August "	10,515	9,366	8.9
September "	8,979	9,198	8.7
October "	9,441	9,030	8.5
November "	9,745	8,935	8.4
December "	10,715	10,811	10.2
January 1880	10,343	9,086	8.6
February "	11,618	12,523	11.8
March "	7,328	7,874	7.4
April "	6,191	6,310	6.0
May "	6,443	5,918	5.6
June "	8,430	8,533	8.1
	8,972	8,253	7.8
Total ...	108,720	105,837	100°

95. The sales exhibit an increase of 16 per cent. as compared with the previous year. The liquor appears to have been sold for the maximum price throughout the year in all parts of the district.

96. The following statement shows the particulars regarding the consumption, distribution of shops in the several taluks, &c.:—

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.					
Chittoor	213,045	837	39	8,593	Rs. 34,371	0.040	220.3	21.5	5,463	Rs. A. P.
Chandragiri	99,628	531	46	8,578	34,311	0.086	186.5	11.5	2,166	4 0 0
Palmaner	60,211	484	17	2,273	9,092	0.038	133.7	28.5	3,542	4 0 0
Gudiyatam	162,980	318	66	10,228	40,913	0.063	154.9	4.8	2,469	4 0 0
Vellore	179,156	471	93	21,099	89,927	0.118	226.9	5.1	1,926	4 0 0
Pólur	109,150	456	35	2,984	11,936	0.027	85.3	13.0	3,119	4 4 2
Wandiwash	153,507	431	15	1,285	5,140	0.008	85.7	28.7	10,234	4 0 0
Arcot	157,391	414	45	3,050	12,198	0.019	67.8	9.2	3,498	4 0 0
Wálahápet	216,204	419	93	20,350	81,401	0.094	218.8	4.5	2,325	4 0 0
Náráyanavaram and Tirutani	289,894	922	88	12,270	49,079	0.042	139.4	10.5	3,294	4 0 0
Kálahasti and Mader. paik.	135,104	736	26	2,817	11,268	0.021	108.3	25.3	5,196	4 0 0
Kangundi	52,047	330	11	1,873	7,492	0.036	170.3	30.0	4,732	4 0 0
Punganúr	109,282	634	17	2,741	10,965	0.025	161.2	37.3	6,428	4 0 0
Arni	77,679	169	47	7,673	30,691	0.099	163.2	3.6	1,653	4 0 0
Total ...	2,015,278	7,152	638	105,814	4,28,784	0.052	165.8	11.2	3,159	4 0 10

97. The consumption in the district was at the rate of .052 gallon per head of the population against .045 gallon in the preceding year. There was an increase in the rate in all the taluks.

98. The consumption in Pólur, Wandiwash, Arcot, and the Zemindari tracts excepting Arni is low compared with the rest of the district and probably in these tracts illicit distillation and smuggling are prevalent. The number of shops opened were 638 against 649 in the preceding year. In some of the taluks, and notably in Wandiwash, Kálahasti, Kangundi, and Punganúr, the number of shops opened does not seem to be sufficient.

99. The renters return the total charges incurred by them in working the farms at Rs. 4,19,511, from which, however, must be deducted Rs. 5,400 charged as depreciation in value of buildings, stores, &c., and Rs. 60 interest paid on Government kist; the payment to Gaugers and Police staff,

Rs. 3,470 entered under "Other items" should be transferred to the head "Cost of liquor" and allowance should be made for depreciation of buildings and tools and plant at the rate of 12 per cent. on their value, viz., Rs. 90,000. Thus classified the total charges will amount to Rs. 4,24,851 as shown below:—

	RS.
1. Depreciation ...	10,800
2. Cost of liquor ...	1,24,453
3. Distribution ...	21,583
4. Establishment and Sundries ...	6,850
5. Duty ...	2,46,065
6. Vendor's Commission ...	15,100
Total ...	4,24,851

Adding to the above the value of last year's stock taken over at the commencement of the year Rs. 18,539—7,254 gallons at Rs. 1-3-5, and 2,509 gallons at Rs. 3-14-1—the entire charges for the year amount to Rs. 4,43,390. The incidence of the charges under the several heads per gallon is as follows:—

	RS.	A.	P.
1. Depreciation ...	0	1	0
2. Cost of liquor ...	0	11	5
3. Distribution ...	0	3	3
4. Establishment and Sundries ...	0	1	0
5. Duty ...	2	4	10
6. Vendor's Commission ...	0	2	3
Renter's Profit ...	3	7	9
	0	9	1
	4	0	10

There has been a considerable reduction in the cost of liquor and the cost of distribution. The charges for establishment are very low and this circumstance probably accounts for the low consumption in the Zemindari tracts.

100. The receipts on account of liquor sold are returned as Rs. 4,28,895, and adding to this amount the value of liquor on hand at the end of the year Rs. 17,472—6,761 gallons in distillery at Annas 12 and Pies 5 and 3,656 gallons in depôts at Rs. 3-5-6—and the interest on Government securities deposited Rs. 1,921, the total assets of the year may be taken at Rs. 4,48,288. Deducting from the total charges the value of liquor sent to Cuddapah, 73,284 gallons at Annas 12 and Pies 5 or Rs. 56,871, the charges appertaining to the North Arcot contract amount to Rs. 3,86,519. The result of the year's transactions was therefore a profit of Rs. 61,769.

101. SOUTH ARCOT.—The Renters are Messrs. Parry and Co., to whom the lease was renewed for three years from Fasli 1288, the minimum amount of revenue guaranteed being Rs. 1,36,000. The rates of duty levied and the prices for which liquor is permitted to be sold are noted in the margin.

Strength.	Duty.	PRICES.		
		Maximum.	Minimum.	
30° Under Proof	Rs. A. P.	Rs. A. P.	Rs. A. P.	
60° Do.	2 0 0	3 12 0	3 4 0	
	1 2 0	2 12 0	2 4 0	

102. The issues of liquor reduced to 30° under proof amounted to 69,786 gallons, on which a net duty of Rs. 1,36,041, or Rs. 41 in excess of the guarantee was levied.

103. The following shows the stock account in distilleries and depôts reduced to 30° under proof:—

	Distillery.	Depôts.	Shops.
Balance	GALLONS. 219	GALLONS. 13,146	GALLONS. 508
Manufactured and received	94,422	69,786	68,527
Transferred from Trichinopoly District	* 602	...	...
Total ...	95,243	82,932	69,035
Issued and sold	69,786	68,527	69,163
Do. to the Commissariat Depôt... ..	15,968	...	...
For other purposes under Section 12 of Act III of 1864	3,587	...	...
Methylated and issued	2,708	...	...
Wastage	2,114	1,663	...
Total ...	94,163	70,190	69,163
Balance ...	1,080	12,742	— 128

* This is the net quantity after deducting the liquor sent from South Arcot to Trichinopoly.

104. The wastage in distilleries was at the rate of 2.2 per cent. and that in depôts 2 per cent. The true duty was therefore Rs. 1-15-10 per gallon.

105. The subjoined statement shows the sales per month, the proportion of liquor of each strength sold, and the average price:—

	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales Monthly.	AVERAGE RETAIL PRICE.		
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.		30° Under Proof.	60° Under Proof.	Both.
							RS. A. P.	RS. A. P.	RS. A. P.
July 1879 ..	5,082	102	5,184	98.0	2.0	7.4	3 6 7	2 1 0	3 6 0
August ..	4,678	123	4,801	97.4	2.6	6.9	3 8 3	2 2 3	3 7 8
September ..	4,670	180	4,850	96.3	3.7	6.9	3 8 0	2 1 5	3 7 2
October ..	6,028	176	6,204	97.2	2.8	8.9	3 7 4	2 1 9	3 6 9
November ..	7,244	205	7,449	97.2	2.8	10.6	3 9 5	2 1 6	3 8 9
December ..	4,945	183	5,128	96.4	3.6	7.3	3 11 6	2 4 1	3 10 8
January 1880 ..	7,351	238	7,589	96.9	3.1	10.8	3 11 4	2 3 7	3 10 7
February ..	6,130	244	6,374	96.2	3.8	9.1	3 11 4	2 4 10	3 10 6
March ..	6,312	232	6,544	96.4	3.6	9.3	3 10 6	2 3 5	3 9 9
April ..	6,012	166	6,178	96.8	3.2	7.4	3 11 1	2 4 0	3 10 5
May ..	5,055	159	5,214	97.0	3.0	8.0	3 11 7	2 1 5	3 10 9
June ..	5,417	161	5,578	97.1	2.9	7.4	3 11 7	2 1 5	3 10 9
Total ..	67,324	2,169	70,093	96.9	3.1	100.0	3 9 11	2 2 10	3 9 3

106. The returns show that the weaker liquor must have been mostly sold below the minimum price, but the Collector states that from inquiries made he has ascertained that this was not really the case, and that the accounts kept by the shopkeepers are incorrect. The consumption of the weaker liquor is gradually diminishing, and is now only 3 per cent. of the total sales.

107. The following statement gives particulars as to consumption, distribution of shops with reference to area, population, &c. :—

Taluka.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity in Gallons.	Amount.					
Cuddalore ..	284,849	418	130	17,256	61,426	.061	132.7	3.2	2,191	Rs. A. P. 3 8 11
Villupuram ..	236,108	618	82	7,179	24,221	.030	87.6	7.5	2,879	3 6 0
Tindivanam ..	239,754	734	121	7,968	27,930	.033	65.9	6.1	1,981	3 8 2
Tiruvannamalai ..	164,657	887	157	7,535	27,443	.046	48.0	5.6	1,042	3 10 3
Tirukoilur ..	216,246	487	107	7,671	28,019	.035	71.7	4.6	2,021	3 10 5
Vridhachalam ..	178,504	540	69	5,246	19,499	.029	76.0	7.8	2,587	3 11 6
Kallakurichi ..	196,566	805	104	6,232	22,427	.032	59.9	7.7	1,890	3 9 7
Chidambaram ..	239,133	381	119	11,006	39,698	.046	92.5	3.2	2,010	3 9 3
Total ..	1,755,817	4,870	889	*70,093	250,713	.040	78.9	5.5	1,975	3 9 3

* 30° Under proof 67,924
60° Do. 2,169

108. The number of shops maintained was 889 against 895 in the previous year. The rate of consumption per head of the population increased from .031 to .040 gallon during the year. An improvement is noticeable in every taluk. The sales in Municipal towns are noted in the margin.

	Number of Gallons.	Population.	Consumption per Head of Population.
Cuddalore ..	4,856	40,290	.12
Chidambaram ..	2,890	15,519	.19

109. The charges exclusive of commission paid to vendors, but inclusive of the cost of the entire quantity of liquor manufactured in the renter's distilleries and of allowance for depreciation at 12 per cent. on the value of buildings and plant Rs. 70,000 appear to have amounted to Rs. 2,16,983 as shown below:—

	RS.
1. Depreciation	8,400
2. Cost of liquor	43,348
3. Cost of distribution	18,060
4. Supervision	11,134
5. Duty	1,36,041
Total ...	2,16,983

Adding to the above the value of liquor taken over from the stock of the previous year Rs. 46,358—224 gallons in distillery at Rs. 0-13-11 and 13,470 gallons in depôts at Rs. 3-6-10—the total charges exclusive of remuneration to salaried vendors amount to Rs. 2,63,341. Of the entire quantity of liquor sold 5,314 gallons were sold by salaried vendors on account of the renters, and the remainder was purchased by the shopkeepers from the renters and sold on their own account. The renter's price for liquor sold to shopkeepers averaged Rs. 3-7-9, and as the latter sold the liquor to the public at Rs. 3-9-3 a gallon, their remuneration was 1 anna and 6 pies per gallon. The shopkeepers returns, however, appear to under state the price at which liquor was sold, and their rate of profit was probably higher.

110. The following are the component parts of the retail price:—

	RS. A. P.
1. Depreciation	0 1 7
2. Cost of liquor	0 8 1
3. Distribution	0 4 4
4. Supervision	0 2 8
5. Duty	1 15 10
6. Vendor's commission	0 1 7
7. Renter's profit	0 7 2
Total ...	3 9 3

As compared with the results of last year, there has been a saving under all heads which goes to enhance the renter's profit.

111. The receipts on account of liquor sold amounted to Rs. 2,42,400 and miscellaneous receipts to Rs. 4,646.* Adding to these the value of liquor at the end of the year, viz., Rs. 39,440 — 1,080 gallons in distillery at Rs. 0-9-8 and 12,796 gallons in depôts at Rs. 3-0-6 — and the interest on Government securities deposited Rs. 1,360, the total assets amount to Rs. 2,87,846.

112. Deducting from the total charges the value of 22,263 gallons of liquor not appertaining to the monopoly contract at Rs. 0-9-8 per gallon, the charges relating to the South Arcot farm inclusive of Rs. 780 on account of salaries of vendors amounted to Rs. 2,50,670. The renters made therefore a profit of Rs. 37,176 on the year's transactions.

113. TANJORE.—The rates of duty and the maximum and minimum prices prescribed are noted in the margin. As explained in last year's report, the contract under which Messrs. Parry and Co. had guaranteed a minimum revenue of Rs. 1,12,000 per annum for three faslis from Fasli 1288 to 1290 was cancelled at the end of the first year and the farm was leased out afresh. Messrs. Parry and Co. succeeded in obtaining the contract again at a reduced guarantee of Rs. 95,000. For a period of fifteen days, from 1st to 15th July 1879, the farm remained under Amani management, Messrs. Parry and Co. undertaking to manage it on behalf of Government. 413 gallons were issued during this period, on which a net duty of Rs. 805-5-7 was collected. During the remaining portion of the year Messrs. Parry and Co. issued 41,405 gallons, and the net duty thereon, Rs. 80,740, having fallen short of the guarantee by Rs. 10,356, the deficit was made good by the renters.

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

	Distillery.	Depôts.	Shops.
Balance on 1st July 1879	3,667	1,471	257
Manufactured and received	39,103	41,818	41,860
Received from South Arcot	1,500	* 7	...
Total	44,270	43,296	42,117
Issued and sold	41,818	41,860	41,571
Sent to South Arcot District	1,500	513	...
Wastage	381	...	...
Total	43,699	42,373	41,571
Balance	571	923	546

* Confiscated liquor made over to the renter.

115. The wastage in the distillery was at the rate of .9 per cent. and that in depôts 1.2 per cent. The true duty on issues was therefore Rs. 1-15-7 per gallon, or Rs. 2-3-7 if the whole amount of the guarantee be taken into account.

116. The subjoined statement shows the monthly sales and the average price. It will be noticed that the sales consisted almost entirely of liquor at 30° under proof, the small quantity of liquor at 60° under proof sold, viz., 24 gallons, being the balance of last year's stock :—

Months.	SALES.			Per-centage of sales monthly.	AVERAGE RETAIL PRICE.
	30° Under Proof.	60° Under Proof.	Total.		30° Under Proof.
July 1879	2,966	7	2,973	7.1	RS. A. P. 3 11 7
August	3,392	6	3,398	8.2	3 11 11
September	3,069	..	3,069	7.4	3 12 0
October	3,413	..	3,413	8.2	3 11 11
November	3,946	..	3,946	9.5	3 11 10
December	3,503	..	3,503	8.4	3 11 11
January 1880	4,148	..	4,148	10.0	3 11 11
February	3,336	2	3,338	8.0	3 11 7
March	3,544	6	3,550	8.5	3 11 10
April	3,039	3	3,042	7.3	3 12 0
May	3,310	..	3,310	8.0	3 11 5
June	3,891	..	3,891	9.4	3 11 8
Total	41,557	24	41,581	100	3 11 10

117. The sales show a considerable decrease as compared with last year, for which no reason is assigned. It is probably due to the fact that the sale of the stronger liquor has been pushed unduly and has led to a more extensive use of toddy, which is abundant and cheap.

118. Statistics of consumption, distribution of shops, &c., are given in the subjoined statement :—

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Price.
				Quantity in Gallons.	Amount.					
Tanjore..	344,339	635	98	14,887	55,723	.043	151.9	6.5	3,514	RS. A. P. 3 11 11
Kumbakonam ..	341,034	341	130	9,711	36,249	.028	74.7	2.6	2,623	3 11 9
Mayavaram ..	219,358	276	55	2,925	10,952	.013	53.2	5.0	3,988	3 11 11
Shiyali ..	107,459	170	31	1,139	4,260	.011	36.7	5.5	3,466	3 11 10
Nannilam ..	207,407	294	49	572	2,137	.003	11.7	6.0	4,233	3 11 9
Negapatam ..	200,733	242	44	9,450	35,271	.047	214.8	5.5	4,562	3 11 9
Tiruturaipundi ..	154,714	536	19	316	1,181	.002	16.6	2.8	8,143	3 11 9
Mannargudi ..	161,264	300	56	1,839	6,887	.011	32.8	5.4	2,879	3 11 11
Patukota ..	237,423	945	32	742	2,759	.003	23.2	2.9	7,419	3 11 6
Total ..	1,973,731	3,739	514	41,581	1,55,419	.021	80.9	7.3	3,840	3 11 10

* 30° Under Proof .. 41,557
60° Do. .. 24

119. The consumption was at the rate of .021 gallon per head of the population against .024 in the previous year. Notwithstanding an increase in the number of shops opened, the consumption in all the taluks has decreased excepting Mayavaram, where it is stationary. The prices charged appear to have approximated to the maximum allowed. The consumption in Municipalities is nearly 63 per cent. of the entire consumption of the district.

120. The gross charges are returned by the renters as Rs. 1,33,841, from which must be excluded the sum of Rs. 184, being irrecoverable arrears written off, and Rs. 713, expended on building and machinery, which form part of the permanent stock. Rs. 1,226, being expenditure on batta and sundry expenses at depôts shown under "other items," should be transferred to the head Distribution, and allowance should be made for depreciation of buildings and tools and plant at 12 per cent. of their value. The entry under the head of Commission to

Vendors is the difference between the price charged by the renters to the shopkeepers and the maximum price at which they are allowed to sell, and does not represent their real remuneration it should not appear under the head of Charges.

121. Thus classified, the charges will be—

	RS.
1. Depreciation	1,369
2. Cost of Liquor	21,322
3. Distribution	9,035
4. Supervision	7,518
5. Sundries	3,163
6. Duty	91,901
Total	1,34,313

122. Adding to the above the value of balance of liquor brought forward from last year (3,667 gallons at Annas 11-10 and gallons 1,503 at Rs. 3-6-9), the total charges amount to Rs. 1,42,168. The payments made by the shopkeepers to the renters averaged Rs. 3-8-1 per gallon, and, as the average price charged by the former to the public was Rs. 3-11-10, the difference, 3 annas and 9 pies per gallon, represents the vendor's remuneration. The following are the component items of the retail price:—

	RS.	A.	P.
1. Depreciation	0	0	6
2. Cost of Liquor	0	8	11
3. Cost of Distribution	0	3	6
4. Supervision	0	2	11
5. Sundries	0	1	3
6. Duty	2	3	8
7. Vendor's Commission	0	3	9
8. Renter's Profit	0	3	4
Total	3	11	10

123. The receipts on account of liquor sold within the year amounted to Rs. 1,45,226 and the arrear collections and miscellaneous receipts to Rs. 4,974. Adding to these the interest on promissory notes deposited, Rs. 950, and the value of liquor on hand at the end of the year, viz., Rs. 3,396 (571 gallons at Annas 9-5 and 928 gallons at Rs. 3-4-9), the total assets may be taken at Rs. 1,54,576. The result of the year's transactions was, therefore, a profit to the renters of Rs. 12,408.

124. TRICHINOPOLY.—The strength of liquor permitted to be sold, the rates of duty, and the

Strengths.	Duty.	PRICES.	
		Maximum.	Minimum.
<i>In the District.</i>			
30° Under Proof	RS. A. P.	RS. A. P.	RS. A. P.
60° Do.	1 12 0	3 8 0	3 0 0
	1 0 0	2 8 0	2 0 0
<i>Surcharge in Trichinopoly and Srirangam.</i>			
30° Under Proof	0 8 0	4 0 0	3 8 0
60° Do.	0 4 0	2 12 0	2 4 0

46,182 gallons were excised during the year and a surcharge of duty was levied on 23,139 gallons; the duty levied fell short of the guarantee by Rs. 3,139, and this amount was made good by the renters.

125. The following shows the stock account in distillery, depôts, and shops:—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st July 1879	959	1,267	...
Manufactured and received	47,177	46,182	45,949
Total	48,136	47,449	45,949
Issued and sold	46,182	45,949	45,949
Wastage	474	636	...
Sent to South Arcot District	*602	...	...
Total	47,258	46,585	45,949
Balance	878	864	...

* This is the difference between liquor sent to South Arcot and that received from South Arcot.

126. The wastage in the distillery was one per cent. and that in depôts 1-34 per cent. The true rate of duty on issues was Rs. 1-11-8 a gallon exclusive of the surcharge, and Rs. 1-15-9 a gallon inclusive of it; and if the amount paid by the renters to make good the deficit be taken into account the rate would be Rs. 2-0-10 a gallon.

127. The subjoined statement shows the issues and sales for each month and the average prices:—

Months.	Issues Monthly.	OUTSIDE MUNICIPAL LIMITS.			INSIDE MUNICIPAL LIMITS.		
		Sales in Gallons.	Per Cent. of Sales.	Average Price.	Sales in Gallons.	Per Cent. of Sales.	Average Price.
July 1879..	3,358	1,517	6-7	RS. A. P. 3 8 1	1,683	7-3	RS. A. P. 4 0 0
August ..	3,511	1,784	7-8	3 8 1	1,921	8-3	4 0 0
September ..	3,360	1,556	6-8	3 8 0	1,837	7-9	4 0 0
October ..	3,461	1,690	7-4	3 8 0	1,887	8-2	4 0 0
November ..	5,046	2,390	10-5	3 8 0	2,362	10-2	4 0 0
December ..	4,689	1,859	8-1	3 8 0	2,417	10-4	4 0 0
January 1880..	4,163	2,343	10-3	3 8 0	2,201	9-5	4 0 0
February ..	3,747	1,928	8-5	3 8 0	1,766	7-6	4 0 0
March ..	3,880	1,975	8-7	3 8 0	1,855	8-0	4 0 0
April ..	3,792	1,958	8-6	3 8 0	1,636	7-1	4 0 0
May ..	3,527	1,877	8-2	3 8 0	1,772	7-7	4 0 0
June ..	3,648	1,933	8-4	3 8 0	1,802	7-8	4 0 0
Total ..	46,182	22,810	100	3 8 0	23,139	100	4 0 0

128. The sales show an advance on the whole of 305 gallons as compared with the previous year. The sales within the Municipal limits, however, fell off by 2,684 gallons or 10-4 per cent. owing to the removal of a large number of troops from the Cantonment; whilst consumption in the rest of the district exhibits an increase of 2,988 gallons or 15-1 per cent. The maximum prices appear to have been charged in all the taluks of the district throughout the year.

129. The usual particulars regarding consumption in taluks, distribution of shops, &c., are shown below:—

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.					
Trichinopoly Cantonment ..	88,562	..	29	23,138	92,553	0-262	797-86	..	3,054	RS. A. P. 4 0 0
Trichinopoly Taluk ..	217,899	519	64	5,389	18,862	0-024	84-20	8-11	3,405	3 8 0
Kulitalai ..	228,213	931	55	2,433	8,517	0-011	44-23	16-93	4,151	3 8 0
Musiri ..	257,174	667	90	5,738	20,083	0-022	63-76	7-41	2,857	3 8 0
Perambalur ..	170,567	690	75	3,738	13,081	0-022	49-84	9-20	2,274	3 8 0
Udayarpolliem ..	237,893	777	63	6,513	19,294	0-023	87-50	12-33	3,776	3 8 0
Total ..	1,200,408	3,584	376	45,949	1,72,390	0-038	122-20	9-53	3,193	3 12 0

130. The average rate of consumption throughout the district was the same as in the previous year. The consumption in the Cantonment was 262 gallons per head of the population against 292 in the previous year. In all the other taluks there was an increase in the rate. The number of shops opened was 376 against 347 in the previous year.

131. The charges entered by the renters in their financial statement amount to Rs. 1,39,246; Rs. 220 entered as expended in repair of buildings should be excluded as the allowance for depreciation at the rate of 12 per cent. on the value of buildings and plant, viz., Rs. 30,000, is intended to cover such charges. Rs. 503 charged on account of balance of the value of arrack due by shopkeepers should likewise be struck out. Thus modified the charges will amount to Rs. 1,41,774—

	RS.	A.	P.
1. Depreciation	...	...	...
2. Cost of Liquor	3,600	0	0
3. Distribution	23,626	0	0
4. Supervision	8,379	0	0
5. Sundries	7,752	0	0
6. Duty	4,867	0	0
	93,550	0	0
Total	1,41,774	0	0

132. Adding to the above the value of liquor brought over from last year's stock, Rs. 4,578—959 gallons at Annas 13-9 and 1,267 gallons at Rs. 2-15-5—the total charges amount to Rs. 1,46,352. The components of the retail price are as follow:—

	RS.	A.	P.
1. Depreciation	...	...	...
2. Cost of Liquor	0	1	3
3. Distribution	0	8	5
4. Supervision	0	2	11
5. Sundries	0	2	8
6. Duty	0	1	8
7. Vendor's remuneration	2	0	9
8. Renter's profit	0	4	7
	0	5	9
Average Retail Price	3	12	0

133. The charge for sundries is very high and under this head are included large sums, in regard to which it is not possible to say whether they form legitimate charges against the contract.

134. The actual receipts for liquor sold within the year amounted to Rs. 1,57,604, and arrears* collections and miscellaneous receipts and interest on promissory notes deposited to Rs. 4,587. Adding to these the value of liquor on hand at the end of the year, Rs. 3,212—878 gallons in the distillery at Annas 9-8 + 864 gallons in depôts at Rs. 3-1-8, the total assets of the year may be taken at Rs. 1,65,403.

135. The total charges being Rs. 1,46,352 the renters made a profit of Rs. 19,051. On account of the losses incurred by them in Fasli 1288 the renters were allowed a remission of Rs. 10,445. If this sum be included the entire profit will be Rs. 29,496.

136. MADURA.—As explained in the report for Fasli 1288, Saravanamuttu Pillay, who had taken up this farm, guaranteeing a minimum revenue of Rs. 1,32,000 per annum for three years from Fasli 1288, was allowed to relinquish the contract and the farm was resold to Messrs. Arbuthnot and Co. for a guaranteed minimum revenue of Rs. 80,000, of which Rs. 4,000 is on account of surcharge of duty levied on sales within the town of Madura. The conditions as to rates of duty and prices are shown in the margin. Messrs. Arbuthnot and Co.'s lease commenced from 1st August 1879, and during the month of July 1879, the farm continued under the management of Saravanamuttu Pillay, the Government demand for the month being limited to the duty on issues. In July 1879, 1,388 gallons were issued, on which a net duty of Rs. 2,030 was collected besides a surcharge of duty

Strength.	Duty.	PRICES.		
		Maximum.	Minimum.	
30° Under Proof	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
60° Do.	1 8 0	3 4 0	2 12 0	2 0 0
	0 14 0	2 8 0	2 0 0	

on gallons 486, or Rs. 243 on the sales within the Municipality of Madura. In the remaining eleven months 42,905 gallons were issued, and a net duty of Rs. 62,749 was collected; the surcharge of duty on town sales amounted to Rs. 3,468 and the total collection fell short of the guaranteed amount for the eleven months by Rs. 7,119, which was made good by the renters. Saravanamuttu Pillay's agent having furnished no accounts for the month of July 1879, the transactions of the eleven months of Messrs. Arbuthnot and Co.'s contract alone will be here reviewed.

137. The liquor required for consumption in the district was as in last year obtained from the Podanur distillery in the Coimbatore District. The following statement shows the stock account in the depôts of unexcised and excised liquor for the eleven months from 1st August 1879:—

	Excise Depôt.	Depôts.	Shops.
Balance on 1st August 1879	882	1,476	...
Received	42,502	42,905	39,360
Total	43,384	44,381	39,360
Issued and sold	42,905	39,360	39,360
Wastage	473	1,345	...
	43,378	40,705	...
	6	3,676	...

138. The wastage in the excise depôt which includes wastage during transit of liquor from Podanur was at the rate of 1.09 per cent. and that in other depôts 3.03 per cent. The true duty on issues was Rs. 1-8-2 a gallon, exclusive of the surcharge and inclusive of it Rs. 1-9-6 a gallon; if the payments to make up the minimum guaranteed revenue also be taken into account, the rate of duty will be Rs. 1-12-2.

139. The sales for each month are shown in the subjoined statement:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			RS. A. P.
July 1879	...	...	...
August	2,509	6.4	3 6 1
September	3,162	8.0	3 5 6
October	3,195	8.1	3 5 6
November	3,625	9.2	3 5 6
December	3,627	9.2	3 5 4
January 1880	4,490	11.4	3 5 1
February	3,872	9.9	3 5 1
March	4,065	10.3	3 5 2
April	3,576	9.1	3 5 6
May	3,535	9.0	3 5 5
June	3,704	9.4	3 5 7
Total	39,360	100.0	3 5 5

140. The sales show a decrease of 1,856 gallons, or 4.5 per cent. as compared with the sales in the corresponding eleven months of the previous year.

141. The particulars of consumption in taluks for eleven months' distribution of shops, &c., are given below:—

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sale per Shop in Gallons.	Square Miles per Shop.	per Population Shop.	Retail Price.	
				Quantity in Gallons.	Amount.					Average	Price.
Madura ..	231,418	446	88	9,821	Rs. 35,382	0.42	111.6	5.1	2,630	Rs. 3	A. P. 9 7
Tirumangalam ..	241,215	618	39	1,351	4,392	0.05	34.6	15.8	6,185	3	4 0
Dindigul ..	324,366	1,109	56	5,819	18,901	0.18	103.9	19.8	5,792	3	4 0
Periyakulam ..	217,418	1,200	52	5,532	17,980	0.25	106.4	23.1	4,181	3	4 0
Palni ..	184,831	989	54	4,971	16,156	0.27	92.1	18.3	3,423	3	4 0
Melur ..	128,933	514	54	1,984	6,449	0.15	36.7	9.5	2,331	3	4 0
Sivaganga ..	938,384	4,626	496	3,407	11,074	0.11	5.5	2.6	626	3	4 0
Ramnad ..	1,290			6,475	21,042						
Total ..	2,266,615	9,502	2,129	39,360	1,31,376	0.17	18.5	4.5	1,065	3	5 5

142. The consumption in the towns of Madura and Dindigul was 6,936 and 2,524 gallons, respectively.

143. Liquor was sold by the renters to the shopkeepers at Rs. 3-10-0 a gallon within the town of Madura, and Rs. 3-1-0 in the other parts of the district, i.e., two annas below the maximum price which the shopkeepers are allowed to charge in the former case, and three annas below the maximum in the latter.

144. The financial statement furnished by the renters has not been prepared in the form prescribed, and charges under different heads are mixed up in such a way that it is not possible to separate them. The charges entered for establishment are exceedingly heavy, and large sums are entered under other heads without particulars or explanation. The charges do not admit therefore of detailed analysis. The renters return their total receipts at Rs. 1,24,441, and their charges at Rs. 1,49,000, so that the eleven months of their contract resulted in a loss of Rs. 24,569. Making allowance for the stock of liquor in depôts at the close of the year, 3,667 gallons with Rs. 3-1-0 a gallon at the renter's selling price, the loss will be reduced by Rs. 11,230. This result is in a great measure due to bad management; the charges are altogether excessive, the cost of supervision alone being at the rate of nearly eight annas per every gallon of liquor sold. With such expenditure the business could not possibly pay. The cost of liquor and of distribution as far as it can be gathered from the statement also appears excessive. The sales which were low in the preceding year have still further fallen off, and altogether the result of the year's working cannot be regarded as satisfactory either as regards the interests of the Government or the renters.

145. TINNEVELLY.—This farm had originally been rented for three years, commencing Fasli 1288, to Saravanamuttu Pillai, the minimum revenue guaranteed being Rs. 1,10,000, but the guarantee proving too high he was permitted to relinquish the contract at the end of the first year and fresh tenders were invited; Tavasimuttu Nadan's tender offering to guarantee Rs. 65,000 per annum, of which Rs. 2,000 was the guarantee for the surcharge of duty on sales within the towns of Tinnevelly and Palamcottah, was accepted. The new lease commenced from 1st August 1879, and during the month of July of the same year, Saravanamuttu Pillai retained the management of the farm, the Government demand during that period being limited to payment of duty on issues. The strengths of liquor permitted to be issued, the rates of duty levied and the maximum and minimum prices prescribed are noted in the margin. Duty on 98 gallons at 30° under proof issued in July 1879, and surcharge on arrack sold within the towns of Tinnevelly and Palamcottah, amounting to Rs. 281, was levied from Saravanamuttu Pillai; the net duty payable by Tavasimuttu Nadan on arrack issued during the eleven months of his contract was Rs. 39,092, the guaranteed amount for the same period being Rs. 59,583. The difference Rs. 20,491 was made good by him.

Strengths.	Duty.	PRICES.	
		Maximum.	Minimum.
In the District.			
30° Under Proof	Rs. A. P. 1 8 0	Rs. A. P. 3 4 0	Rs. A. P. 2 12 0
60° do.	0 14 0	2 8 0	2 0 0
In Tinnevelly and Palamcottah.			
30° Under Proof	0 8 0	3 12 0	3 4 0
60° do.	0 4 0	2 12 0	2 4 0
		Surcharge.	

146. The renter for the most part manufactured the liquor in the distillery at Tachanallur. The following shows the stock account reduced to 30° under proof in distillery, depôts and shops in the month of July 1879 and the remaining eleven months. Accounts of issues to and sales in shops in the month of July 1879 not being complete, the figures entered for that month are only approximate:—

	Distillery.	Depôts.	Shops.
<i>July 1879.</i>			
Balance ...	GALLS. 2,200	GALLS. 12,146	GALLS. ...
Manufactured and received ...	...	98	8,936
Total ...	2,200	12,244	8,936
Issued and sold ...	98	8,936	8,936
Wastage ...	22	...	...
Total ...	120	8,936	...
Balance ...	2,080	3,308	...
<i>1st August 1879 to 30th June 1880.</i>			
Balance ...	2,080	3,308	...
Manufactured and received ...	25,399	25,958	23,466
Total ...	27,479	29,266	23,466
Issued and sold ...	25,958	23,466	23,466
Wastage ...	296	1,291	...
Total ...	26,254	24,757	...
Balance ...	1,225	4,509	...

147. The balance in distillery and depôts on 1st July 1879 given above differs from that shown in last year's report. The figures now given are correct. The wastage in distillery during the eleven months of the new contract amounted to 1.08 per cent. and in depôts to 4.41 against 2½ per cent. allowed. The true duty on issues was therefore Rs. 1-8-6 a gallon, exclusive of surcharge and inclusive of it Rs. 1-9-2. If the payments made to make up the guarantee be taken into account, the true duty would amount to Rs. 2-6-5.

148. The proportion of monthly sales and the average prices are shown below:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Monthly Sales.	AVERAGE RETAIL PRICES.		
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.		30° Under Proof.	60° Under Proof.	Both.
July 1879 ..	5,674	5,915	11,589	49.0	51.0	31.2	Rs. A. P. 3 5 1	2 8 0	2 12 0
August ..	1,719	769	2,488	69.1	30.9	6.7	3 4 11	2 8 0	3 11 1
September ..	2,098	618	2,716	77.2	22.8	7.3	3 4 11	2 8 0	3 2 0
October ..	2,411	685	3,096	77.9	22.1	8.3	3 4 9	2 8 0	3 2 0
November ..	2,158	582	2,740	78.8	21.2	7.4	3 4 9	2 8 0	3 2 1
December ..	1,815	393	2,208	82.2	17.8	6.0	3 4 9	2 8 0	3 2 6
January 1880 ..	2,301	450	2,751	83.6	16.4	7.4	3 4 8	2 8 0	3 2 7
February ..	1,788	297	2,085	85.8	14.2	5.6	3 4 8	2 8 0	3 2 7
March ..	1,602	331	1,933	82.9	17.1	5.2	3 4 7	2 8 0	3 2 6
April ..	1,505	297	1,802	83.5	16.5	4.9	3 4 8	2 8 0	3 2 7
May ..	1,434	288	1,722	83.3	16.7	4.6	3 4 10	2 8 0	3 2 8
June ..	1,670	320	1,990	83.9	16.1	5.4	3 4 8	2 5 8	3 2 3
Total ..	26,175	10,945	37,120	77.9	22.1	100	..	..	3 1 10

149. The sales entered for July 1879 are not accurate, as already observed, but the figures given may be accepted as approximately correct. The sales in that month were unusually large, as the agent of the late renter reduced prices with a view to effect a speedy sale of his stock before the close of his lease. On the whole the sales show a decrease in actual gallons, but a slight increase if the quantities are reduced to 30° under proof as compared with the preceding year. The sales for the last five years are noted in the margin. The Collector attributes the gradual falling off in consumption to the succession of bad seasons and to the high price charged for liquor under the excise system in a district where toddy is to be had in abundance for more than half the year. The late renter's management, too, was not all that could be desired, the remuneration allowed to shopkeepers being insufficient, and little or no effort having been made to check smuggling over the Travancore frontier which appears to be prevalent. The Collector hopes that the new renter will take steps to put the farm on an improved footing. The renters appear to have charged the maximum prices for both kinds of liquor except in the month of July.

150. The following statement gives the particulars of consumption by taluks, but the statement is incomplete as information is not available regarding the full quantity of liquor sold in the month of July:—

Taluks.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Price.
				Quantity in Gallons.	Amount.					
Tinnevely ..	184,109	365	90	5,807	Rs. 19,863	0.032	64.5	4.1	2,046	Rs. 3 6 9
Nanganeri ..	178,078	604	66	1,947	4,955	0.011	29.5	9.1	2,698	2 8 9
Ambasamudram ..	163,215	303	71	2,787	8,843	0.017	39.2	4.3	2,299	3 2 9
Tenkasi ..	122,001	337	61	1,816	4,992	0.015	29.8	5.5	2,000	2 12 0
Sankaranainarkoil ..	182,018	609	69	1,662	4,844	0.009	24.1	8.8	2,638	2 14 8
Srivilliputtur ..	176,954	533	42	817	2,449	0.005	19.4	12.7	4,213	3 0 0
Satir ..	156,862	463	45	1,603	5,087	0.010	35.6	10.4	3,486	3 2 9
Otapidaram ..	296,376	1,147	103	6,684	21,398	0.023	64.9	11.1	2,877	3 3 3
Tenkarai ..	234,346	456	109	4,243	12,787	0.018	38.9	4.2	2,150	3 0 3
Total ..	1,693,959	4,817	656	* 27,366	85,218	0.016	41.7	7.3	2,582	3 1 10
* 30° Under Proof				..	..	..	..	..	..	..
60° Do.				..	..	..	..	..	..	..
				..	..	..	..	..	..	21,331
				..	..	..	..	..	..	6,035

151. In the financial statement furnished by the new renter, and which relates only to the eleven months of his contract, the charges are entered as Rs. 1,06,590. From this must be deducted Rs. 800 expended in the performance of religious ceremonies and Rs. 604 must be added on account of depreciation of buildings and plant at 12 per cent. of their value, viz., Rs. 5,035. The renter has included under the cost of liquor a sum of Rs. 9,202, being the price of liquor taken over by him from the late renter. As this amount includes duty on the balance of stock in depôts containing excised liquor, the duty on the depôt balance will be excluded from this head and included under the head "Duty." Thus classified the charges will amount to Rs. 1,06,394 as shown below:—

(1.) Depreciation ..	...	...	...	...	Rs. 604
(2.) Cost of liquor ..	...	...	...	...	19,223
(3.) Cost of distribution ..	...	...	...	...	8,308
(4.) Establishment ..	...	...	...	...	8,565
(5.) Sundries ..	...	...	...	...	5,151
(6.) Duty ..	...	...	...	...	64,543
Total ...	...	...	...	...	1,06,394

152. The incidence of these charges per gallon of 30° under proof and 60° under proof is as follows:—

	Per Gallon 30° Under Proof.	Per Gallon 60° Under Proof.	Actual Number of Gallons.
(1.) Depreciation...	RS. A. P. 0 0 4	RS. A. P. 0 0 4	RS. A. P. 0 0 4
(2.) Cost of liquor ..	0 10 6	0 6 0	0 9 6
(3.) Cost of distribution ..	0 4 1	0 4 1	0 4 1
(4.) Cost of establishment ..	0 4 3	0 4 3	0 4 3
(5.) Sundries ..	0 2 7	0 2 7	0 2 7
(6.) Duty ..	2 4 11	1 5 1	2 1 3
Renter's loss ..	3 10 8	2 6 4	3 6 0
Renter's price ..	0 8 5	0 1 5	0 6 3
	3 2 3	2 4 11	2 15 9

153. The vendor's commission, being the difference between the renter's and the retailer's price, amounted to two annas one pie per gallon.

154. The receipts on account of liquor sold amounted to Rs. 76,238 and miscellaneous receipts to Rs. 353. Adding to the above the value of liquor on hand at the end of the year, viz., Rs. 17,998—1,225 gallons of 30° under proof in distillery at Annas 10-10, plus quantity in depôts 3,301 gallons of 30° under proof at Rs. 3-10-8, plus 2,114 gallons of 60° under proof at Rs. 2-6-4 — and the interest on promissory notes deposited Rs. 650, the total assets of the year may be taken at Rs. 95,239. The renter therefore incurred a loss of Rs. 11,155 during the eleven months of his contract.

155. COIMBATORE.—The contract for this district was given to Saravanamuthu Pillay at the beginning of Fasl 1288 on his agreeing to guarantee a minimum revenue of Rs. 1,50,000 per annum, but subsequently Government, in consideration of the losses sustained by the renter, consented to waive the guarantee and to levy the duty on issues together with a sum of Rs. 3,000 per annum as a fee for the monopoly privilege.

Strengths.	Duty.	PRICES.	
		Maximum.	Minimum.
30° Under Proof ..	RS. A. P. 2 0 0	RS. A. P. 3 12 0	RS. A. P. 3 4 0
60° Do. ..	1 2 0	2 12 0	2 4 0

The strengths of liquor permitted to be sold, the rates of duty, and the prices of liquor prescribed are shown in the margin.

156. The issues of liquor from the distillery amounted to 53,518 gallons, on which a net duty of Rs. 1,04,360 was collected. The renter paid in addition Rs. 3,000 on account of the monopoly privilege.

157. The following is the stock account at 30° under proof:—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st July 1879 ..	11,236	7,187	1,678
Manufactured and received ..	89,659	53,518	55,116
Total ...	100,895	60,705	56,794
Issued and sold to Depôts ..	53,518	55,116	54,967
Do. to Madura ..	42,498	...	...
Wastage ..	3,999	1,829	...
Total ...	100,015	56,945	54,967
Balance ...	880	3,760	1,827

158. The wastage in distillery was at the rate of 3.96 per cent. and that in depôts 3.01 per cent. The true duty on issues was therefore Rs. 2-0-2, or Rs. 2-1-1 if the fee paid for the monopoly privilege be taken into account.

159. The following statement shows the monthly issues and sales:—

Months.	Issues.	Percent- age.	Sales.	Percent- age.	Average Prices.
	GALLONS.		GALLONS.		RS. A. P.
July 1879 ...	2,469	4.6	4,999	9.1	3 11 11
August " ...	5,078	9.5	5,162	9.4	3 11 11
September " ...	7,875	14.7	4,497	8.2	3 11 11
October " ...	1,923	3.6	4,560	8.3	3 12 0
November " ...	4,687	8.8	5,220	9.5	3 12 0
December " ...	8,733	16.3	4,712	8.5	3 12 0
January 1880 ...	2,192	4.1	4,683	8.5	3 12 0
February " ...	3,829	7.2	4,060	7.3	3 12 0
March " ...	6,203	11.6	4,109	7.7	3 12 0
April " ...	2,017	3.8	4,028	7.3	3 12 0
May " ...	4,096	7.6	4,283	7.8	3 11 11
June " ...	4,416	8.2	4,654	8.4	3 11 11
Total ...	53,518	100.	54,967	100.	3 12 0

Fasli 1288 ..	GALLONS.
" 1289 ..	60,781
	54,967
	5,814

160. There was a falling off in the sales of 5,814 gallons as compared with the previous year. The liquor appears to have been sold for the maximum price throughout the year.

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

Taluk.	Population.	Area in Square Miles.	Number of Shops opened.	CONSUMPTION.	per Head.	Sale per Shop in Gallons.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity in Gallons.	Amount.				RS. A. P.
Coimbatore ..	243,995	623	99	19,031	71,322	0.78	192.23	6.29	2,465
Satyamangalam ..	169,916	1,000	101	4,821	18,077	0.28	47.73	9.90	1,682
Kollegal ..	90,830	1,406	76	8,145	23,027	0.68	80.85	18.42	1,195
Pollachi ..	167,546	700	105	5,155	19,327	0.31	49.09	6.67	1,696
Rode ..	233,564	608	57	4,834	18,030	0.21	84.81	12.25	4,098
Bhavaní ..	102,813	800	30	1,742	6,523	0.17	58.07	26.67	3,427
Pallejam ..	237,808	815	75	3,715	13,923	0.16	49.53	10.87	3,171
Dhárápúram ..	217,493	852	52	2,855	10,707	0.13	54.90	16.38	4,182
Karúr ..	175,659	690	54	4,351	16,313	0.25	80.57	10.92	8,253
Udamalpet ..	123,650	518	50	2,318	8,692	0.19	46.36	10.36	2,473
Total ..	1,763,274	7,996	699	54,967	2,05,941	0.31	78.64	11.44	2,523

162. The consumption throughout the district was at the rate of .031 gallon per head of the population against .034 in the previous year. There was a decrease in all the taluks except Kollegal. The number of shops was reduced from 871 to 699, but whether the reduction was the cause or the consequence of the decrease in consumption is not apparent. The price charged by the renters to the shopkeepers averaged Rs. 3-7-4 a gallon, and as the latter sold the liquor at the maximum price, their remuneration was at the rate of 4 annas and 8 pies a gallon.

163. The charges entered in the renter's financial statement amount to Rs. 1,99,329. Under the head "Other items" the renter includes Rs. 639, being payments made for performing religious services in different pagodas in the district, Rs. 545 payments on the private account of the renter, and Rs. 146 on account of presents to his employés. These items as not appertaining to the contract will be struck out. Rs. 616 entered as expended on the purchase of stores and repair of stills will likewise be expunged, as it must be considered to be included in the allowance for the depreciation of buildings and tools and plant. The renter has also included in his statement the interest paid by him (Rs. 647) to Government on arrears of duty due by him. This will be

omitted as not being a legitimate charge resulting as it does from unpunctual payments. The cost of the excise establishment Rs. 1,481 shown under "Other items" should be transferred to the head "Cost of liquor." Allowance will be made for depreciation of buildings and of tools and plant at 12 per cent. of the value, viz., 65,409. The charges thus classified amount to Rs. 2,04,585 as shown below:—

1. Depreciation	...	...	...	...	...	RS.
2. Cost of liquor	...	...	...	...	...	7,849
3. Distribution	...	...	...	...	...	56,538
4. Establishment	...	...	...	...	...	15,055
5. Sundries	...	...	...	...	...	13,244
6. Duty	...	...	...	...	...	4,539
Total ...						1,07,360
						2,04,585

164. Adding to the above the value of the balance of last year's stock Rs. 33,968 (11,236 gallons at Rs. 0-13-1 and 7,187 at Rs. 3-7-2), the total charges amount to Rs. 2,38,553. The following are the component items of the retail price:—

1. Depreciation ..	...	...	...	...	...	RS. A. P.
2. Cost of liquor	...	...	...	...	...	0 1 4
3. Distribution ...	...	...	...	...	...	0 11 0
4. Establishment	...	...	...	...	...	0 4 7
5. Sundries	...	...	...	...	...	0 4 0
6. Duty ...	...	...	...	...	...	0 1 5
7. Vendor's Commission	...	...	...	...	...	2 1 2
						0 4 8
8. Renter's loss	...	...	...	...	...	3 12 2
						0 0 2
Total ...						3 12 0

165. There has been a reduction in the cost of liquor, but the cost of distribution is exceedingly high; the item of depreciation is also large on account of the high value set on the distillery buildings and plant.

166. The receipts on account of liquor sold amounted to Rs. 1,90,701 and miscellaneous receipts to Rs. 1,718. Adding to these the interest on Government Securities deposited Rs. 1,500 and the value of liquor on hand at the end of the year (880 gallons at Rs. 0-12-4 and 3,760 gallons at Rs. 3-7-11, or Rs. 13,819,) the total assets amount to Rs. 2,07,738. Deducting from the entire charges the value of liquor Rs. 33,643 supplied to Madura, 42,498 gallons at Rs. 0-12-8, the charges appertaining to the Coimbatore contract amount to Rs. 2,04,910. The renter made therefore a profit of Rs. 2,828 on the year's transactions. In the review of last year's transactions the result of the year was shown as a loss of Rs. 7,463, but the calculation requires revision with reference to the orders of Government granting the renter more favorable terms. After making the requisite adjustments the result of the previous fasli is found to be a profit of Rs. 10,000, and the aggregate profit in the two years Rs. 12,816.

Strength.	Duty.	PRICES.			Guaranteed Revenue.
		Maximum.	Minimum.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS.	
20° ..	3 4 0	5 0 0	4 8 0	1,00,500	Nilgiris.
30° ..	2 13 0	4 8 0	4 0 0	+ 65,500	Wynaad.
60° ..	1 10 0	3 4 0	2 12 0	..	

167. NILGIRIS AND WYNAAD.—As explained in last year's report, the Wynaad Taluk of Malabar and the Nilgiri District having been leased out to Messrs. Arathoon and Co. practically constitute one farm, though for the purpose of enabling the Collectors of the respective districts to take measures for the recovery of the Government dues under the Abkari Act they have been given in two tracts. The stipulations as to rates of duty, selling prices, and revenue guaranteed are shown in the margin.

168. The quantity of liquor excised in the two tracts and the net duty collected are shown in the subjoined statement. The duty collected exceeded the guaranteed revenue by Rs. 23,464 :—

Strength.	NILGIRI.		WYNAAD.	
	Gallons.	Duty.	Gallons.	Duty.
20° Under Proof ..	12,959	Rs. 42,117	14,870	Rs. 48,327
30° " " " " ..	36,527	1,02,732	408	1,146
60° " " " " ..	..	..	..	..
Deduct 2½ per cent. for wastage ..	..	1,44,849	..	49,473
	..	3,621	..	1,237
	..	1,41,228	..	48,236

169. The following statement shows the stock account in depôts and shops reduced to 30° under proof :—

	Depôt of Excise.	Out Depôts.	Shops.
Nilgiris.			
Balance ..	383	465	2,098
Manufactured and received ..	52,594	51,337	48,749
Total ..	52,977	51,802	50,847
Issued and sold ..	51,337	48,749	48,711
Wastage ..	1,326	1,339	..
Total ..	52,663	50,088	48,711
Balance ..	314	1,714	2,136
Wynaad in Malabar.			
Balance ..	..	1,796	..
Manufactured and received ..	..	17,401	17,667
Total ..	..	19,197	17,667
Issued and sold ..	..	17,667	17,667
Wastage ..	..	435	..
Total ..	..	18,102	17,667
Balance ..	..	1,095	..

170. The wastage in depôts containing excised liquor in the Nilgiris and Wynaad amounted to 2.5 per cent. or the same as the authorized allowance.

171. The subjoined statement shows the sales of the liquor of the different strengths monthly. The total sales in Wynaad and the Nilgiris exhibit an increase of nearly 13 per cent. over those of the previous year. Liquor at the strength, 60° under proof, was not sold either in the Wynaad or in the Nilgiris. The proportion of sales of liquor in the Nilgiris at 20° under proof and 30° under proof was 25.4 to 74.6 against 20.4 and 79 in the previous year; in the Wynaad the corresponding ratio was 88 to 12 against 13.3 to 86.7 in Fasli 1288. The sale of the stronger liquor is rapidly gaining ground, especially in the Wynaad. The sale of the stronger year at the maximum prices both in Nilgiris and Wynaad :— The liquor was sold throughout the

Months.	NILGIRIS.				WYNAAD IN MALABAR.					
	20° Under Proof.	30° Under Proof.	Total.	Percentage.	Percentage of		20° Under Proof.	30° Under Proof.	Total.	Percentage.
					20° Under Proof.	30° Under Proof.				
July 1879 ..	862	2,953	3,815	8.1	22.6	77.4	256	743	999	6.4
August ..	940	3,040	3,980	8.4	23.6	76.4	437	679	1,116	7.1
September ..	850	2,992	3,842	8.2	22.1	77.9	668	346	1,014	6.5
October ..	865	2,931	3,796	8.1	22.8	77.2	1,385	111	1,496	9.5
November ..	905	2,706	3,611	7.7	25.1	74.9	1,297	..	1,297	8.3
December ..	1,045	2,975	4,020	8.6	26.0	74.0	1,480	..	1,480	9.4
January 1880 ..	1,042	2,791	3,833	8.2	27.2	72.8	1,541	..	1,541	9.8
February ..	1,034	2,613	3,647	7.7	28.3	71.7	1,845	..	1,845	11.7
March ..	1,066	2,863	3,929	8.4	27.4	72.6	1,666	..	1,666	10.6
April ..	1,042	2,973	4,015	8.5	26.0	74.0	1,125	..	1,125	7.2
May ..	1,117	3,076	4,193	8.9	26.6	73.4	1,147	..	1,147	7.3
June ..	1,167	3,158	4,325	9.2	27.0	73.0	967	..	967	6.2
Total ..	11,935	35,071	47,006	100.	25.4	74.6	13,814	1,879	15,693	100.

172. The following statement shows the statistics of consumption, distribution of shops &c. :—

Taluku.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sale per Shop in Gallons.	Square miles per Shop.	Population per shop.	Average Price.
				Quantity in Gallons.	Amount.					
Nilgiris ..	74,531	978	58	47,006	2,17,491	.631	810.4	16.0	1,285	Rs. A. P. 4 10 0
Wynaad in Malabar ..	100,908	886	81	15,693	77,527	.156	193.7	10.9	1,246	4 15 1
District Total ..	175,439	1,864	139	* 62,699	2,95,018	.357	451.1	13.4	1,262	4 11 3

* 20° Under Proof 25,749
30° Do. 36,950

173. The rate of consumption in the Nilgiri District increased from .564 gallon per head of the population to .631 gallon, and in Wynaad from .137 gallon to .156. Taking the two tracts together the rate of consumption was .357 against .317 in the previous year. In the Nilgiris the bulk of the liquor is consumed by the population of the Municipal towns, the sales being as follows :—

	20° Under Proof.	30° Under Proof.
Ootacamund ..	5,323	16,883
Coonoor ..	1,845	5,459
Total ..	7,168	22,342

	Rs.
Repairing stills, copper, white-lead, &c. ..	612
Distillery improvements, setting still, and miscellaneous works ..	1,452
Wastage in distillery ..	1,842
Do. Ooty Government Depôt ..	1,202
Do. after distribution ..	198
Management allowance ..	3,000
Interest on Deposit money ..	1,530
Wellington Race-purse ..	350
Total ..	10,186

174. The renter's financial statement shows the total charges to have amounted to Rs. 3,26,113. The marginally-noted items included in the above amount cannot, however, be allowed. Depreciation of building and plant will be allowed for at the rate of 12 per cent. on their value, viz., Rs. 7,133. Thus modified the total charges amount to Rs. 2,99,520 as shown below :—

1. Depreciation ...	...	...	...	...	RS.
2. Cost of liquor ...	...	...	...	...	856
3. Distribution ...	...	...	...	...	62,299
4. Establishment ...	...	...	...	...	26,155
5. Sundries ...	...	...	...	...	4,843
6. Duty ...	...	...	...	...	1,511
7. Vendor's commission ...	...	...	...	...	1,89,464
	...	...	...	...	14,392

Total ... 2,99,520

175. Adding to the above the value of liquor on hand at the commencement of the year, Rs. 10,595 — 383 gallons at 30° under proof at Rs. 1-1-8 and 2,250 gallons at 30° under proof at Rs. 4-8-4 — the total charges appertaining to the year amount to Rs. 3,10,115.

176. The incidence of the charges under the several heads per gallon is as follows:—

	Per actual Gallon sold.	Per 20° Under Proof Gallon.	Per 30° Under Proof Gallon.
1. Depreciation ..	RS. A. P. 0 0 3	RS. A. P. 0 0 3	RS. A. P. 0 0 2
2. Cost of liquor ..	0 15 11	1 1 3	0 15 1
3. Cost of distribution ..	0 6 8	0 6 8	0 6 8
4. Establishment ..	0 1 3	0 1 3	0 1 3
5. Sundries ..	0 0 5	0 0 5	0 0 5
6. Duty ..	2 15 6	3 4 0	2 13 0
7. Vendor's commission ..	0 3 8	0 3 8	0 3 8
Renter's loss ..	4 11 8	5 1 6	4 8 3
Renter's price ..	0 0 5	0 1 6	0 0 3
	4 11 3	5 0 0	4 8 0

177. The renters thus lost apparently 5 pies on each gallon. There has been considerable reduction in the cost of liquor. The remuneration allowed to shop-keepers compares favorably with the previous year.

178. The receipts on account of liquor sold both on the Nilgiris and the Wynnad amounted to Rs. 2,95,194. Adding to this amount the value of liquor on hand at the end of the year Rs. 12,287—314 gallons 30° under proof distillery, at Rs. 0-15-3 in depôts, 1,684 gallons 20° under proof Rs. 4-13-10, and 886 gallons 30° under proof at Rs. 4-4-7, and the interest on Government Promissory Notes deposited Rs. 1,660, the total assets of the year may be taken at Rs. 3,09,141. The year's transactions resulted therefore in a loss to the renters of Rs. 974 according to their accounts, besides the loss of interest on capital invested in the business. As the duty on issues exceeded the revenue guaranteed considerably, the loss brought out must be due either to mismanagement of the farm or to incorrect accounts.

179. SALEM.—The renters were Messrs. Wilson and Co. to whom the contract was renewed in Fasli 1288 for three years. The strengths of liquor to be issued, the amount of duty payable thereon, the minimum amount guaranteed, and the maximum and minimum prices prescribed are exhibited in the subjoined table:—

Strength of Liquor to be issued.	Duty.	Minimum amount Guaranteed.	PRICES.										
			Maximum.				Minimum.						
			RS.	A.	P.		RS.	A.	P.				
<i>In the District.</i>													
30° Under proof	...	...	...	...	...	RS.	A.	P.		RS.	A.	P.	
60° Do.	...	...	...	...	...	2	4	0	} 1,72,500 0 0	4	0	0	3 8 0
	...	...	...	...	...	1	4	0		2 12 0	2 4 0		
<i>Surcharge on Sales in the Municipality of Salem.</i>													
30° Under proof	...	...	...	...	...	0	8	0	} 5,084 0 0	4	8	0	4 0 0
60° Do.	...	...	...	...	...	0	4	0		3 0 0	2 8 0		
Total guaranteed ...			...						1,77,584 0 0	...			...

180. There were no issues of liquor at 60° under proof during the year. The issues at 30° under proof were gallons 61,926 on which the net duty including surcharge was Rs. 1,40,485, or less by Rs. 37,099 than the minimum amount guaranteed. The guaranteed revenue was paid in full by the renters, but they were subsequently allowed in consideration of the losses incurred by them to set off against the deficit in Salem the excess duty on issues paid by them in Cuddapah over and above the amount guaranteed for that district. The amount thus remitted was Rs. 17,466 and the deficit to be made good in Salem was thereby reduced to Rs. 19,633.

181. The following shows the stock account of the renters and shopkeepers at 30° under proof.

	Distillery.	Depôts.	Shops.
Balance ...	GAL. 2,451	GAL. 4,929	GAL. ...
Manufactured and received ...	61,770	61,931	63,318
Total ...	64,221	66,860	...
Issued and sold ...	* 61,931	* 63,318	† 61,581
Wastage ...	110	869	...
Total ...	62,041	64,187	61,581
Balance ...	2,180	2,673	...

* Includes 3 gallons 30 drams at proof issued for medicinal purposes.
† Returns incomplete.

182. The wastage in the distillery was 17 per cent. and that in depôts 1·29 against 2·5 per cent. allowed. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-3-7, but inclusive of it Rs. 2-4-9. If, however, the deficit which the renters had to make good to make up the amount guaranteed less the remission allowed be taken into account the duty will amount to Rs. 2-9-11.

183. The issues and sales during the several months, together with the average prices, are given below:—

Months.	Issues Monthly.	Issues to Shops from Depôts.	Percentage of Issues to Shops.	Sales as returned by Shopkeepers at 30° Under Proof.	Percentage of Sales.	Average Price.
July 1879 ..	4,132	5,738	9·1	5,379	8·7	RS. A. P. 4 0 10
August ..	5,225	5,714	9·0	5,411	8·8	4 0 10
September ..	7,033	5,267	8·3	5,102	8·3	4 0 4
October ..	3,476	5,169	8·2	5,068	8·2	4 0 9
November ..	5,838	5,914	9·3	5,702	9·3	4 1 1
December ..	8,158	5,187	8·2	5,115	8·3	4 0 9
January 1880 ..	3,932	6,171	9·7	6,070	9·9	4 0 9
February ..	4,474	4,914	7·8	4,835	7·8	4 0 8
March ..	6,851	4,489	7·1	4,328	7·0	4 1 0
April ..	2,123	4,437	7·0	4,372	7·1	4 0 11
May ..	5,250	4,936	7·8	4,866	7·9	4 1 3
June ..	5,440	5,882	8·5	5,333	8·7	4 1 1
Total ..	61,931	63,318	100°	61,581	100°	4 0 10

184. The sales returned by shopkeepers are as usual incomplete and untrustworthy. The sales were large in November and January owing to the occurrence of the Depavali and Cartigai festivals in the former and the Pongul feast in the latter. The sales from February to May were low on account of the palmyra toddy season.

185. The following statement show particulars of consumption in the several taluks, distribution of shops, &c. The statistics being based on the shop returns are not perfectly accurate:—

Taluka.	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 Price.
				Quantity.	Amount.					
Salem ..	393,805	993	126	18,518	Rs. 78,000	·047	146·97	7·88	3,125	Rs. 4 3 5
Atūr ..	164,006	798	60	4,842	18,912	·030	80·70	13·00	2,733	3 14 6
Namākal ..	261,009	743	82	6,914	27,454	·026	84·32	9·06	3,183	3 15 6
Tiruchengod ..	249,678	632	49	3,372	13,488	·014	68·82	12·90	5,095	4 0 0
Dharmapuri ..	190,626	998	74	5,908	23,631	·031	79·84	13·49	2,576	4 0 0
Krishnagiri ..	170,233	658	72	5,247	20,986	·031	72·87	9·14	2,364	4 0 0
Hosūr ..	193,037	1,169	55	4,452	17,810	·023	80·95	21·25	3,510	4 0 0
Tirupatūr ..	190,800	805	75	8,316	33,265	·044	110·88	10·73	2,544	4 0 0
Uttankarai ..	153,801	808	72	4,012	16,032	·026	55·72	11·22	2,136	3 15 11
Total ..	1,966,995	7,604	665	61,581	2,49,578	·031	92·60	11·43	2,958	4 0 10

186. The number of shops opened was 665 against 739 in the previous year and 1,577 in Fasli 1284, the year preceding the introduction of the excise system. The renters have been persisting in the short-sighted policy of reducing the number of shops year by year, with the view of saving the cost of distribution. They complain of difficulty in getting shopkeepers to take up shops, but this is not surprising considering the illiberal way in which they treat them. The financial statement shows that outside the Municipal limits 54,021 gallons were sold for Rs. 2,09,992, the average rate per gallon being Rs. 3-14-2, or only 1 anna 10 pies less than the maximum price prescribed. The average price charged by the shopkeepers in the taluks excepting Salem, being Rs. 3-15-9, their average profit was only 1 anna 7 pies per gallon, which gave them all round the year a remuneration of Rs. 7-14-8 per shop, thus affording a strong inducement to resort to dilution and other illegal practices in order to earn a living. Of the quantity of 54,021 gallons above referred to no less than 24,255 gallons were sold by the renters at Rs. 3-15-0, which left the shopkeepers only a remuneration of 1 anna per gallon, supposing them to have disposed of the whole at the maximum price. The price charged by shopkeepers in all taluks excepting Salem, Atūr, and Namākal was the maximum allowed under the contract; in Salem the rate appears higher owing to the inclusion of the Municipal town; in Namākal the variation is not great, but in Atūr it was less by 1 anna 6 pies making a marked contrast with all other taluks, the cause of which is not apparent. The consumption was at the rate of ·031 gallon per head of the population against ·029 gallon in the previous year. There was a slight decrease in only one taluk, Dharmapuri. The sales in the Salem Municipality amounted to 9,270 gallons or ·18 gallon per head of the population.

187. The renters return their gross receipts at Rs. 2,50,653 and charges at Rs. 2,74,947 showing a loss of Rs. 24,294. Depreciation at 12 per cent. and interest at 10 per cent. are both charged on the amount sunk in buildings and plant (Rs. 28,180), in lieu of which only the former at 12 per cent. will be allowed. The charge made by the renters of interest at 10 per cent. on the amount of Government Securities deposited (Rs. 44,500) and on floating capital (Rs. 35,000) employed in the concern cannot be admitted. Under the head Duty the full amount guaranteed is charged without taking into account the remission subsequently allowed. The correct amount is Rs. 1,60,118. The charges thus classified will be as follows:—

1. Depreciation ..	Rs. 3,382	5. Sundries ..	Rs. 3,383
2. Cost of liquor ...	56,048	6. Duty ..	1,60,118
3. Distribution ...	12,052		
4. Establishment ...	10,594		
		Total ..	2,45,577

188. Adding to the above charges the value of liquor in hand at the beginning of the year Rs. 23,308 (2,451 gallons at Rs. 1-1-5 and 4,929 gallons at Rs. 4-3-0 in the distillery and depôts respectively), the total charges amount to Rs. 2,68,885. The component items of the retail price are as follows:—

1. Depreciation ..	Rs. 0 0 11	7. Vendor's Commission ...	Rs. 0 1 7
2. Cost of liquor ...	0 14 11		
3. Distribution ...	0 3 2		
4. Establishment ...	0 2 9		
5. Sundries ..	0 0 10	Renter's loss ..	4 2 3
6. Duty ..	2 10 1		
		Total ..	4 0 11

189. There was a reduction of 1 anna 8 pies in the cost of liquor as compared with the previous year, but it was still much higher than in other districts. The stock of liquor on hand at the end of the year was 2,180 in distillery and 2,673 in depôts, the value of which at Rs. 0-15-10 and Rs. 4-0-8 a gallon, respectively, will amount to Rs. 12,962. Adding to this amount the receipts on account of liquor sold Rs. 2,50,653 and interest on the Government Promissory Notes deposited Rs. 1,780, the total assets are Rs. 2,65,395. The renter's loss on the year's transactions was therefore Rs. 3,490.

ARRACK—RENTED DISTRICTS.

190. VIZAGAPATAM (RENTED PORTION).—The inland taluks as mentioned in last year's report were separated from the exise farm and leased out on the renting system, with the exception of the Agency Taluks of Mulkangeri, Kotapad, and Navarangpur which were managed on the Amari system by the Special Assistant Agent. The rented taluks were leased out at first for 18 months from July 1878, and on the expiration of the lease on 31st December 1879 the farms were resold for another period of 18 months. The rental at the resale was Rs. 74,101 against Rs. 71,800. The lease of the Koraput Taluk having terminated with Fasli 1288 it was renewed for the Faslis of 1289 and 1290 on the former rent, viz., Rs. 11,500. The Agency Tract of Gollonda was leased out for 6 months for Rs. 475 beginning with Fasli 1289, and again for 18 months at an annual rent of Rs. 1,600 to Messrs. Minchin and Co. The statistics given below refer to the rented farms in the low country. The strengths of liquor permitted to be sold and the maximum and minimum prices are shown in the margin. The total quantity of liquor consumed was according to the renters' returns 63,945 gallons against 73,887 in Fasli 1288, and the sale proceeds amounted to Rs. 99,684 against Rs. 1,13,487. There was a slight increase in the sale of the stronger, and a large decrease in that of the weaker liquor and no reason has been assigned by the Collector for the large falling off in the sales.

Strength.	PRICES.			
	Max.		Min.	
30° ..	Rs. 3 4 0	A. P. 2 4 0	Rs. 1 8 0	A. P. 1 8 0
60° ..	2 8 0		1 8 0	

191. The subjoined statement shows the monthly sales and the percentages of the sales of the different strengths to the totals:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of sales Monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
July 1879 ..	180	5,895	6,075	3·0	97·0	9·5
August ..	183	5,348	5,531	3·3	96·7	8·7
September ..	171	5,035	5,206	3·3	96·7	8·1
October ..	233	5,173	5,406	4·3	95·7	8·6
November ..	282	5,229	5,511	5·5	94·5	8·6
December ..	305	5,660	5,965	5·1	94·9	9·3
January 1880 ..	281	3,757	4,038	7·0	93·0	6·3
February ..	293	4,669	4,962	5·9	94·1	7·8
March ..	355	4,958	5,313	6·7	93·3	8·3
April ..	230	4,975	5,205	4·4	95·6	8·1
May ..	278	5,147	5,425	5·1	94·9	8·5
June ..	274	5,034	5,308	5·2	94·8	8·3
Total ..	3,065	60,880	63,945	4·8	95·2	100·0

192. The sales appear to have been more equally distributed than was the case in the previous year. The consumption appears to have been the lowest in the month of January notwithstanding the occurrence of the Pongal feast in that month, and this throws considerable doubt on the correctness of the returns of consumption.

193. Statistics of consumption, distribution of shops, &c., are given in the following statement:—

Taluku.	Population.	Area.	STILLS.		Shops.	CONSUMPTION.	
			Fasli 1288.	Fasli 1289.		Gallons.	Amount.
1	2	3	4	5	6	7	8
<i>Rented Arrack.</i>							
Viravalli ..	161,194	522	1	17	68	2,385	6,409
Srungavarapukota ..	134,244	318	5	13	37	636	1,642
Gajapatinagar ..	107,008	276	14	17	65	2,750	4,280
Sálúr ..	76,324	222	30	13	120	14,763	22,175
Bobbili ..	137,146	333	15	40	51	3,256	4,884
Palkonda ..	163,369	402	39	51	200	6,362	9,579
Parvatipur ..	135,201	432	60	77	300	8,955	13,458
Gunupur ..	63,127	2,000	77	87	436	16,899	25,348
Rayaghedda ..	59,780	1,000	60	63	315	7,939	11,909
Total ..	1,037,393	5,505	301	313	1,592	63,945	99,584
* 30° Under Proof 3,065							
60° Do. 60,880							

Taluku.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
9	10	11	12	13	14	15	
<i>Rented Arrack.</i>							
Viravalli ..	015	35.1	7.68	2,370	4,875	RS. A. P. 2 11 0	RS. A. P. 1 9 10
Srungavarapukota ..	005	17.2	8.59	3,628		2 9 4	
Gajapatinagar ..	026	42.3	4.25	1,646		1 8 11	0 9 3
Sálúr ..	193	123.0	1.85	636	12,025	1 8 0	
Bobbili ..	024	63.8	6.53	2,689		1 8 0	
Palkonda ..	039	31.8	2.00	817	26,575	1 8 1	1 11 9
Parvatipur ..	066	29.8	4.59	451		1 8 0	
Gunupur ..	268	38.8	1.44	145	28,025	1 8 0	1 2 1
Rayaghedda ..	133	25.2	3.17	190		1 8 0	
Total ..	062	40.2	3.46	652	71,500	1 8 11	1 1 11

194. There was an increase in the rate of consumption in the taluks of Viravalli, Srungavarapukota, Sálúr, Bobbili, Gunupur, and Rayaghedda, and a very large decrease in Palkonda, and Parvatipur. In Parvatipur especially the falling off is upwards of 60 per cent. for which no reason is assigned. The sale proceeds of liquor exceeded the rental on the whole by Rs. 28,184. The renters of Palkonda and Parvatipur, and Gunupur and Rayaghedda would seem to have lost heavily and the others to have made a handsome profit.

195. For the Golconda Agency the renters for the first 6 months could not furnish any accounts. The following particulars are given by Messrs. Minchin and Co. for the latter half of the year:—

Strength of Liquor.	Quantity Manufactured.	Quantity sold.	Price per Gallon.	Number of Stills.	Number of Shops.
30° Under Proof	60° Do.	GALLS.	GALLS.	RS. A. P.	
..	..	760	605	3 4 0	
..	..	300	222	2 4 0	
Total ..	..	1,060	827	5	19

196. *Koraput.*—Particulars of consumption are not available for Koraput Taluk. There was no restriction as to the strengths and prices of the liquor sold. The number of stills and shops worked during the year were 463 and 465 respectively against 481 and 541 in the previous year.

197. *Amani Arrack.*—The Abkari of Kotapad, Mulkangeri, and Navarangpur Taluks was managed under the Amani system by the respective Deputy Tahsildars under the supervision of the Special Assistant Agent. No particulars of consumption are available. The collections amounted to Rs. 24,481. The number of stills and shops in Navarangpur was the same as in the previous year, viz., 267 stills and 267 shops. In Kotapad the number of stills and of shops increased from 499 to 520. No information is available as regards Mulkangeri, the accounts of which were destroyed by fire.

198. *GODAVARI.*—The Arrack Farms of this district were rented out by taluks on the Amani system, only two stills being allowed for each taluk. The rental was Rs. 2,56,020. The strengths of liquor permitted to be sold and the maximum and minimum prices are noted in the margin. The quantity of liquor sold was 237,952 gallons against 252,594 gallons in the previous year, and the sale-proceeds Rs. 3,59,357 against Rs. 3,58,620. The decrease in the sales of arrack is ascribed to the abundance of toddy, and the slight increase in the receipts was apparently due to the higher prices charged for the liquor as compared with the previous year.

199. The subjoined statement shows the monthly sales:—

Months.	Sales.	Per Cent.	Months.	Sales.	Per Cent.
	GALLONS.			GALLONS.	
July 1879 ..	21,120	8.8	February 1880 ..	18,979	8.0
August ..	21,337	9.0	March ..	17,573	7.4
September ..	20,786	8.7	April ..	17,094	7.2
October ..	19,703	8.3	May ..	19,110	8.0
November ..	19,949	8.4	June ..	21,616	9.1
December ..	19,812	8.3			
January 1880 ..	20,873	8.8	Total ..	2,37,952	100°

The sales were more equally distributed than in the previous year.

200. The following statement gives the statistics of consumption:—

Taluku.	Population.	Area.	Shops.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
				Gallons.	Amount.							
Rámachandrapuram ..	203,583	507	193	17,212	23,704	084	89.2	2.6	1,055	25,320	1 6 0	1 7 6
Amalápuram ..	206,885	437	130	6,255	9,382	030	43.1	3.4	1,591	12,025	1 8 0	1 14 9
Narsápur ..	177,876	450	171	40,613	60,920	228	237.5	2.6	1,010	24,020	1 8 0	0 9 5
Tanuku ..	167,491	366	150	14,637	21,955	087	97.6	2.4	1,117	24,975	1 7 0	1 11 3
Bhimavaram ..	92,457	416	98	19,124	28,686	207	195.1	4.2	943	22,820	1 8 0	1 3 1
Rajahmundry ..	123,901	2,058	91	24,305	33,447	188	267.1	22.6	1,416	27,050	1 6 0	1 1 9
Peddápuram ..	111,489	505	97	12,040	18,060	108	124.1	5.2	1,149	12,070	1 8 0	1 0 0
Ellore ..	136,875	729	141	31,467	47,201	230	223.2	5.2	971	35,000	1 8 0	1 1 9
Yernagudem ..	145,715	1,250	224	23,970	35,955	164	107.1	5.6	651	22,630	1 8 0	0 15 1
Cocanada ..	91,860	1,010	84	37,261	63,444	406	443.6	12.0	1,094	40,100	1 11 3	1 1 3
Pithápuram ..	79,606	505	38	8,749	13,124	110	230.2	13.3	2,094	10,910	1 8 0	0 14 5
Tuni ..	50,201	..	29	2,319	3,479	046	79.9	..	1,731		1 8 0	
Total ..	1,592,939	8,233	1,446	237,952	359,357	149	165.5	5.7	1,102	256,020	1 8 2	1 1 3

201. The rate of consumption per head of the population declined from 159 gallon in Fasli 1288 to 149 in the year under review. There was an increase in the consumption of the taluks of Narsapur, Pithápuram and Tuni, but in the remainder of the district there was a decrease. The sale-proceeds of liquor exceeded the rental by Rs. 1,03,337, which gives an average profit of 6 annas

11 pies a gallon. In the taluks of Rámachandrapuram, Amalápuram, and Tanuku, the receipts if the returns of the renters can be trusted did not cover the rental. The renters of the other taluks must have made a fair profit; and the renter of Narsápur especially must have made a very handsome gain, as the rental of the taluk amounts to only 40 per cent. of the total receipts. The liquor appears to have been sold in the taluks of Rámachandrapuram, Tanuku, and Rajahmundry somewhat below the minimum price, the average prices being Rs. 1-6-0, Rs. 1-7-0, and Rs. 1-8-0, respectively. The Collector has not explained whether this is the result of an infringement of the conditions of license by shopkeepers or of mistakes in their accounts. The average price for Cocanada, which includes the Municipal Towns, was Rs. 1-11-3, and in the remaining taluks, Rs. 1-8-0.

202. KISTNA.—The arrack farms of this district were rented out by taluks for three years from Fasli 1288 under the Amani system, only two stills being allowed for each taluk. The rental was originally Rs. 1,55,400, but was reduced during the year under review to Rs. 1,51,237, some of the farms having had to be resold or kept under the direct management of Government. In consequence of the default of the renters in the payment of the Government dues the farms of Nandigama, Gudiváda, Núzvid, and Vissanapet were taken under Government management. Nandigama for two months till the end of September 1879; Gudiváda for three months till the end of February 1880; Núzvid for seven months till the end of the fasli; and Vissanapet for the whole year. Nandigama and Gudiváda were resold for the remaining period of the year, the former from October 1879 and the latter from March 1880, and also for Fasli 1290, and Vissanapet was resold for Fasli 1290. The resales resulted in loss to Government. The strengths of liquor permitted to be sold and the maximum and minimum prices prescribed are shown in the margin. The quantity of liquor sold is estimated at 100,950 gallons or 4,289 gallons in excess of the sales in the previous year. The sales for Fasli 1289 given above, however, are not strictly accurate, the arrack accounts of Palnád, Gudiváda, and Núzvid being wanting for some months, and the omission being supplied with the figures of the corresponding period of the previous year.

203. The following statement shows the monthly sales:—

the monthly sales:—

Months.	SALES.		Total.	PERCENTAGE OF EACH STRENGTH.		Per cent. of Sales monthly.
	30° Under Proof.	60° Under Proof.		30° Under Proof.	60° Under Proof.	
July	1,877	6,586	8,463	22.2	77.8	8.3
August	1,884	6,231	8,115	23.2	76.8	8.0
September	1,683	6,722	8,405	20.0	80.0	8.3
October	2,353	7,434	9,787	24.0	76.0	9.7
November	2,211	6,820	9,031	24.5	75.5	8.9
December	2,232	6,317	8,549	26.1	73.9	8.4
January	2,451	6,901	9,352	26.2	73.8	9.2
February	1,963	4,357	6,320	31.1	68.9	6.2
March	2,474	4,754	7,228	34.2	65.8	7.1
April	2,053	4,882	6,935	29.6	70.4	6.8
May	2,541	6,611	9,152	27.8	72.2	9.6
June	2,265	7,348	9,613	23.6	76.4	9.5
Total	25,987	74,963	1,00,950	25.7	74.3	100

204. Three-fourths of 41

204. Three-fourths of the consumption consists of liquor at 60° under proof and one-fourth of liquor at 30° under proof.

205. The particulars regarding consumption, average duty, and the retail price are given below:—

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.							
Répalle ..	1,69,912	622	42	6,668	10,002	.039	158.8	14.8	4,046	8,200	RS. A. P.	RS. A. P.
Bápatla ..	1,43,629	694	60	10,554	15,832	.073	175.9	11.6	2,394	11,525	1 8 0	1 3 8
Guntur ..	1,26,997	492	66	10,333	24,092	.081	156.6	7.4	1,924	16,600	2 5 4	1 9 9
Palnád ..	1,20,658	1,093	20	2,061	8,195	.017	103.0	54.6	6,033	5,100	3 0 1	2 7 7
Narsaraopet ..	1,20,619	674	45	5,058	14,959	.042	112.4	15.0	2,680	4,600	2 15 0	0 14 7
Gudiváda ..	87,138	533	55	5,870	8,805	.067	106.7	9.7	1,584	11,187	1 8 0	1 14 6
Bandar ..	1,64,515	677	76	34,411	69,722	.209	452.8	8.9	2,165	50,100	2 0 5	1 7 4
Sattenapalle ..	1,01,928	621	49	2,632	6,580	.026	53.7	12.7	2,076	2,600	2 8 0	0 15 10
Nandigáma ..	1,06,452	600	38	4,303	12,667	.040	113.2	15.8	2,801	6,900	2 15 1	1 9 8
Bezváda ..	83,081	389	57	10,533	23,700	.127	184.8	6.8	1,458	19,000	2 4 0	1 12 10
Vinukonda ..	64,508	557	41	1,697	4,008	.026	41.4	13.6	1,573	1,800	2 5 9	1 1 0
Núzvid ..	1,07,465	526	49	5,726	8,608	.053	116.9	10.7	2,193	8,625	1 8 1	1 8 1
Vissanapet ..	55,662	305	16	1,104	1,913	.020	69.0	19.1	3,479	5,000	1 11 9	4 8 6
Total ..	14,52,374	7,783	614	1,00,950	2,07,083	.070	164.4	12.7	2,365	1,51,237	2 0 10	1 8 0

RS.
 * 30° Under Proof .. 25,987
 60° Do. .. 74,963

206. The rate of consumption was .07 gallon per head of the population against .067 in the previous year. The rates of consumption in the several taluks show very considerable fluctuations. There was an increase in the taluks of Répalle, Bápatla, Narsaraopet, Gudiváda, Bandar, Sattenapalle, Nandigáma, Bezváda, and Vinukonda, and a decrease in the other taluks. The consumption was the highest in Bandar when it amounted to .209 gallon per head. The sale proceeds of liquor, Rs. 2,07,083, exceeded the rental by Rs. 55,846, being at the rate of 8 annas and 10 pice a gallon to cover cost of manufacture and management and renters' profits. The receipts in Núzvid, Vissanapet and Gudiváda were insufficient to cover the rental. The first two taluks were under Government management and the management was not satisfactory. In several other taluks the surplus could hardly have sufficed to cover expenses. Complaints by the renters against the Amani system and restriction of stills were constant, and the restriction has since been removed.

207. The following statement shows the particulars of the two strengths of liquor consumed in the several taluks. The consumption of Répalle, Bápatla, Gudiváda, Bandar, Sattenapalle, Núzvid, and Vissanapet consists entirely of the weaker, and of Palnád, Nandigáma, Bezváda of the stronger liquor; in the other taluks both liquors were consumed, the stronger predominating in Narsaraopet and Vinukonda and the weaker in Guntur:—

Taluka.	SALES.		Total.
	30° Under Proof.	60° Under Proof.	
Répalle	..	6,668	6,668
Bápatla	..	10,554	10,554
Guntur	4,240	6,093	10,333
Palnád	2,061	..	2,061
Narsaraopet	3,873	1,185	5,058
Gudiváda	..	5,870	5,870
Bandar	..	34,411	34,411
Sattenapalle	..	2,632	2,632
Nandigáma	4,303	..	4,303
Bezváda	10,533	..	10,533
Vinukonda	977	720	1,697
Núzvid	..	5,726	5,726
Vissanapet	..	1,104	1,104
Total	25,987	74,963	1,00,950

208. The prices charged by the shopkeepers for the liquor sold were within the prescribed limits. The highest price was charged for liquor at 30° under proof Rs. 3-4-0 in Narsaraopet, and for liquor at 60° under proof in Sattenapalle Rs. 2-8-0. The lowest price was charged for 30° under proof in Bezváda Rs. 2-4-0, and for 60° under proof in Répalle, Bápatla, Gudiváda, Vinukonda, and Núzvid. The average price for the whole district was Rs. 2-11-7 for liquor at 30° under proof and Rs. 1-9-10 for liquor at 60° under proof.

209. KURNOOL.—The two taluks of Cumbum and Márkápur, constituting the Head Assistant Collector's division, were rented out separately under the Amani system for Rs. 13,540; but the renter of the Márkápur farm having failed to fulfil his engagement, the farm was resold at loss of Rs. 1,840, with effect from 1st October 1879. The quantity of liquor manufactured was 4,828 gallons of 30° under proof and 1,298 gallons of 60° under proof, against 3,267 gallons of the former and 2,164 gallons of the latter strength in Fasli 1288. The consumption in the shops amounted to 4,585 gallons of 30° under proof and 1,297 gallons of 60° under proof, and the sale proceeds to Rs. 13,068 against a rental of Rs. 11,700. The consumption in Cumbum was all of the higher and in Márkápur mostly of the lower strength.

201. The following statement shows the monthly sales and the proportions of the two strengths of liquor sold:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
July 1879	389	138	527	73.8	26.2	9.0
August "	366	189	555	65.9	34.1	9.4
September "	330	198	528	62.5	37.5	9.0
October "	341	40	381	89.5	10.5	6.5
November "	383	8	391	98.0	2.0	6.6
December "	402	24	426	94.4	5.6	7.2
January 1880	401	138	539	74.4	25.6	9.2
February "	430	138	568	75.7	24.3	9.7
March "	405	103	508	79.7	20.3	8.6
April "	376	139	515	73.0	27.0	8.7
May "	367	77	444	82.7	17.3	7.6
June "	395	105	500	79.0	21.0	8.5
Total ..	4,585	1,297	5,882	77.9	22.1	100.0

211. Statistics of Consumption, &c., are given below:—

Taluku.	Population.	Area in Square miles.	Number of Shops.	CONSUMPTION.		Consumption per head.	Sale per Shop.	Square miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
				Quantity in Gallons.	Amount.							
Cumbum ..	123,042	1,048	89	4,530	Rs. 10,202	.037	50.0	11.8	1,382	Rs. 9,300	Rs. A. P. 2 4 0	Rs. A. P. 2 0 10
Márkápur ..	92,665	1,218	31	1,352	2,866	.015	43.6	40.3	2,989	2,505	2 1 11	1 13 8
Total ..	215,707	2,296	120	5,882	13,068	.027	49.0	19.1	1,797	11,805	2 3 6	2 0 1

* 30° Under proof 4,585
60° Do. 1,297.

212. The rate of consumption per head of the population in the two taluks was .027 gallon against .024 gallon in the previous year. The selling prices varied from Rs. 2-4-0 to Rs. 2-10-0 per 30° under proof and from Rs. 1-14-0 to Rs. 2-4-0 for 60° under proof. The number of shops open was 120 out of a total sanctioned number of 250. The average price, taking the liquor of the two strengths together, was Rs. 2-3-6, and the average duty Rs. 2-4-10, so that the renters appear to have lost 1 anna 4 pies on each gallon sold by them. The following statement shows the consumption of the two kinds of liquor as compared with the previous year:—

Taluku.	FASLI 1288.			FASLI 1289.		
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	Total.
Cumbum ..	3,136	820	3,956	4,530	..	4,530
Márkápur ..	22	1,120	1,142	55	1,297	1,352

213. SOUTH CANARA.—The arrack farms of this district were leased out for three years from Fasli 1288, at an annual rental of Rs. 90,950. The strengths of liquor permitted to be sold and the maximum and minimum prices are shown in the margin. The total quantity of liquor sold amounted to 141,440 gallons, realizing Rs. 2,19,976, against 74,224 gallons, realizing Rs. 1,17,926 in the previous year. The very large increase in the sales is attributed to (1) the farms not having been got into working order in the previous year, it being the first year of the lease; (2) to the improvement in the condition of coconut and palmyra trees; (3) to the greater accuracy of the returns of the shopkeepers; and (4) to the improvement in the circumstances of the people and the cheapness of food grains. The statistics of consumption, distribution of shops, &c., are shown in the subjoined statement:—

Taluku.	Population.	Area.	Number of Shops.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
				Gallons.	Amount.							
Mangalore ..	242,779	256	865	64,477	Rs. 1,01,002	.266	250.88	3.4	945	40,000	Rs. A. P. 1 9 1	Rs. A. P. 0 9 11
Kasaragod ..	222,578	203	1,064	28,730	44,635	.129	140.15	5.2	1,086	13,200	1 8 10	0 7 4
Uppinangadi ..	107,722	43	1,017	13,657	20,684	.127	121.94	9.3	962	6,500	1 8 3	0 7 7
Udipi ..	231,570	138	892	16,433	26,366	.071	111.03	6.0	1,565	13,150	1 9 8	0 12 10
Coondapoor ..	113,713	96	525	18,143	27,289	.159	164.94	4.8	1,034	18,100	1 8 1	0 15 11
Total ..	918,362	736	4,393	141,440	2,19,976	.154	170.00	5.3	1,104	90,950	1 8 11	0 10 3

* 30° Under Proof Rs. 10,398
60° do. 131,042

214. The rate of consumption i.e., .154 gallon, is nearly double that of the previous year; the increase appears in all the taluks except Udipi where it is stated that the abundance of toddy affected the sales of arrack. The sale-proceeds of liquor exceeded the rental by Rs. 1,29,026, which gives an average profit to the renters of 14 annas 8 pies per gallon, inclusive however of the expenses of manufacture and management. As the farms were in many cases sub-rented, the profit was divided between the renters and the sub-renters. The liquor is stated to have been generally sold at the minimum prices prescribed.

215. The subjoined statement shows the monthly sales:—

Months.	SALES.			PROPORTION OF EACH STRENGTH.		Per Cent. of Sales Monthly.
	30° Under Proof.	60° Under Proof.	Total.	60° Under Proof.	30° Under Proof.	
July 1879	670	8,585	9,255	92.8	7.2	6.5
August "	662	8,721	9,383	93.0	7.0	6.6
September "	696	8,653	9,349	92.6	7.4	6.6
October "	714	8,864	9,578	92.6	7.4	6.7
November "	778	9,208	9,986	92.2	7.8	7.1
December "	799	9,454	10,253	92.2	7.8	7.3
January 1880	900	11,378	12,278	92.7	7.3	8.7
February "	924	12,034	12,958	92.9	7.1	9.2
March "	934	12,583	13,517	93.1	6.9	9.6
April "	1,125	14,077	15,202	92.6	7.4	10.7
May "	1,051	13,769	14,820	92.9	7.1	10.5
June "	1,145	13,716	14,861	92.3	7.7	10.5
Total ..	19,398	131,042	141,440	92.6	7.4	100.

The proportion of the sales of the stronger liquor has increased as compared with the previous year. The sales of the liquor of the two strengths in the several taluks is shown below:—

216. The stronger liquor was chiefly consumed in Mangalore, Kásaragód and Udupi:—

Taluks.	30° Under Proof.	60° Under Proof.	Total.
Mangalore	5,716	58,761	64,477
Kásaragód	2,054	26,676	28,730
Uppinangadi	266	13,391	13,657
Udupi	2,288	14,145	16,433
Coondapoor	74	18,069	18,143
Total ..	10,398	131,042	141,440

The separation of the Arrack and Toddy rents leads to considerable friction between the two classes of renters and consequent loss of revenue. The two farms have been leased out together from Fasli 1291.

217. MALABAR (RENTED TALUKS).—All the taluks of this district excepting Wynaad, which conjointly with the Nilgiris is let out under the excise system, are leased out under the renting system. The rental of the taluks excepting Wynaad fell off from Rs. 1,05,700 in Fasli 1288 to Rs. 81,640 owing to resale of several of the farms, the original renters being unable to meet their engagements. The strengths of liquor the sale of which is permitted and the maximum and minimum prices are shown in the margin. The total sales of the year amounted to 50,885 gallons, or 825 gallons less than in the previous year. The steady falling off in the sales due to the separation of the arrack and toddy rents, which has now been given up and the farms have been leased out conjointly in the current lease.

Strengths.	PRICES.			
	Max.		Min.	
30° under proof	Rs.	A. P.	Rs.	A. P.
60° do.	3 4 0		2 4 0	
	2 8 0		1 8 0	

218. The following statement shows the particulars of consumption in the several taluks:—

Taluks.	Population.	Area.	Shops.	CONSUMPTION.			
				30° Under Proof.	60° Under Proof.	Total.	Amount.
1	2	3	4	5	6	7	8
Chirakal and Cannanore Cantonment in Chirakal Taluk	257,377	676	30	2,361	1,110	3,471	9,337
Kóttayam	143,561	460	22	798	2,273	3,071	6,764
Kurumbbranád	243,751	527	106	7,582	3,650	11,232	29,931
Calicut	189,768	360	26	395	2,578	2,973	6,284
Ernád	287,936	997	123	1,274	5,648	6,922	18,110
Walawanád	292,482	932	119	3,598	6,647	10,245	27,110
Pálghat	325,855	681	70	4,189	3,598	7,787	20,394
Ponáni	374,756	450	22	..	..	..	7,855
Cochin	19,826	3	..	..	..	..	..
Total ..	2,135,312	5,086	640	13,172	37,713	50,885	104,883

Taluks.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
9	10	11	12	13	14	15	
Chirakal and Cannanore Cantonment in Chirakal Taluk	013	115.7	22.5	8,579	10,700	2 11 0	3 1 4
Kóttayam	021	139.6	20.9	6,525	7,000	2 3 3	2 4 6
Kurumbbranád	015	34.4	5.0	2,300	5,900	1 8 0	1 9 10
Calicut	082	127.9	3.0	1,555	23,100	2 8 5	1 7 8
Ernád	012	128.4	38.3	11,074	5,600	1 14 1	1 10 4
Walawanád	021	49.1	7.6	2,378	6,440	1 11 2	1 1 1
Pálghat	024	66.6	5.7	2,738	12,500	1 12 6	1 9 3
Ponáni	010	51.4	6.4	5,353	4,300	1 8 0	1 3 1
Cochin	211	190.4	1	901	6,200	1 14 0	1 7 8
Total ..	023	79.6	7.9	3,336	81,640	2 1 0	1 9 8

The average rate of consumption has fallen from .024 gallon to .023 gallon per head of the population. There is an increase in Calicut, Walawanád, and Ponáni Taluks and a decrease in all the other taluks. The sale-proceeds are returned as Rs. 1,04,883, or Rs. 23,243 in excess of the rental. The average price was Rs. 2-1-0 and the average duty Rs. 1-9-8. The number of shops was reduced from 757 to 640.

219. The following statement shows the monthly sales:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales monthly.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
July 1879	1,014	2,001	3,015	33.6	66.4	5.9
August	1,120	2,448	3,568	31.4	68.6	7.0
September	1,136	2,557	3,693	30.8	69.2	7.3
October	1,197	3,038	4,235	28.3	71.7	8.3
November	1,125	2,964	4,089	27.5	72.5	8.0
December	1,226	3,333	4,559	26.9	73.1	9.0
January 1880	1,173	3,167	4,340	27.0	73.0	8.5
February	1,059	3,290	4,349	24.4	75.6	8.5
March	1,027	3,393	4,420	23.2	76.8	8.7
April	1,164	3,726	4,890	23.8	76.2	9.6
May	878	3,841	4,719	18.6	81.4	9.3
June	1,053	3,955	5,008	21.3	78.7	9.9
Total ..	13,172	37,713	50,885	25.6	74.4	100.0

AMANI MANAGEMENT (ARRACK AND TODDY).

220. THE Abkari of the town of Madras is directly managed by Government Officers under Act IX of 1852 under arrangements described in previous years' reports. The zone eight miles in breadth round the town of Madras, known as the "outside limits," is now included as regards arrack in the contract for the Chingleput District excepting the four shops noted in the margin. These shops are managed on the Madras system and supplied with puttai arrack from Madras, the prime cost being credited to Madras, and the excise duty to the Chingleput District. The toddy of the "outside limits" is administered as formerly by the Collector of Madras. The area and population of the "outside limits" and "the inside limits" or the town proper, are noted in the margin. In the town proper the liquor consumed is of two descriptions, viz., Colombo and Puttai arrack; the latter alone is sold in the four shops situated in the "outside limits."

1. Trivatore.	3. Amajikarai.
2. Kaladipett.	4. Saidapet.
Area in Square Miles.	
Outside limits	207
Inside do.	27
Total ..	234
Population.	
Outside limits	127,540
Inside do.	397,552
Total ..	525,101

The contracts for the supply of Colombo and Puttai arrack continued respectively in the hands of Saravanamuttu Pillai and Tavasimuttu Nadan, the contract price being Rs. 1-8-0 for the former and 10 annas for the latter liquor. Particulars regarding the prices charged for each description of liquor and the excise duty, &c., are as follow:—

	Colombo Arrack.	Puttai Arrack.
	RS. A. P.	RS. A. P.
Prime cost of liquor	1 8 0	0 10 0
Government selling price	4 13 0	3 13 0
Excise duty	3 5 0	3 3 0
Shopkeeper's minimum selling price	5 4 0	4 4 0
Do. profit	0 7 0	0 7 0

221. The daily dowles at the beginning and end of the year are compared below with those of the previous fasli:—

	FASLI 1288.		FASLI 1289.	
	July 1878.	June 1879.	July 1879.	June 1880.
Colombo	GAL. 263.30	GAL. 242.0	GAL. 250.24	GAL. 242.30
Puttai	182.30	160.30	164.44	148.6

222. The reduction of the dowle was due to the relinquishment of shops taken up at the commencement of the year.

223. The following statement shows the quarterly sales during the year in comparison with those of Fasli 1288 :—

	COLOMBO.		PUTTAI.	
	Fasli 1288.	Fasli 1289.	Fasli 1288.	Fasli 1289.
July to September ...	GAL. 21,224	GAL. 19,798	GAL. 13,582	GAL. 11,503
October to December ...	24,259	23,682	15,054	13,714
January to March ...	21,883	23,275	13,724	13,582
April to June... ..	22,518	19,821	13,707	12,529
Total ..	89,884	86,576	56,067	51,328

224. The total sales to shopkeepers amounted to 51,328 gallons of Puttai and 86,576 gallons of Colombo arrack. The sales show a decrease when compared with those of Fasli 1288, especially under the former kind of arrack, owing to the exclusion of the sales of the four border shops, the revenue of which is now credited to the Chingleput District. The decrease is ascribed also in some measure to the stoppage of public works and the general depression of trade which has affected the condition of the laboring classes.

225. The following statement shows the particulars of consumption of arrack in the several Municipal Divisions :—

Divisions.	Population.	Area.	SHOPS.			SALES.		
			Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.
1	2	3	4	5	6	7	8	9
1st Municipal Division.	No. 65,547	ACS. 5.3						
2nd Do. do. ..	75,326	7	3	8	11	GAL. 6,852	GAL. 6,621	GAL. 13,473
3rd Do. do. ..	50,957	7	10	6	16	24,466	11,380	35,846
4th Do. do. ..	9,791	3.9	12	5	17	18,625	7,978	26,603
5th Do. do. ..	65,491	2.8	1	2	3	1,429	2,050	3,479
6th Do. do. ..	19,390	5.4	11	11	22	18,069	10,358	28,427
7th Do. do. ..	69,668	1.5	9	11	20	1,833	7,835	9,668
8th Do. do. ..	41,482	6.5	2	8	10	13,397	3,273	16,670
Total ..	397,552	26.8	48	53	101	86,576	51,328	137,904

Divisions.	CONSUMPTION PER HEAD.			SALE PER SHOP.		Square Miles per Shop.	Population per Shop.
	Colombo.	Puttai.	Total.	Colombo.	Puttai.		
	10	11	12	13	14	15	16
1st Municipal Division							
2nd Do. do. ..	105	101	206	2,284	828		
3rd Do. do. ..	325	151	476	2,446	1,897	48	5,959
4th Do. do. ..	365	157	522	1,552	1,596	04	4,708
5th Do. do. ..	146	209	355	1,429	1,025	04	2,997
6th Do. do. ..	276	158	434	1,643	942	1.30	3,264
7th Do. do. ..	192	095	305	1,489	916	13	2,977
8th Do. do. ..	090	113	203	1,869	712	07	3,478
Total ..	218	129	347	1,804	968	65	4,148

226. The sales of Colombo arrack were lower than in the previous year in all the divisions except the 4th, 5th, and 8th, and those of Puttai arrack and of both descriptions of liquor put together in all except the 4th. The sales of Colombo and Puttai were the highest in the 2nd, 3rd, and 5th divisions, being about 60 and 70 per cent. respectively. The number of cocoanut and palmyra toddy shops was increased by 3 and 2 respectively. During the year the dowle of one of the first class shops at Saidápet was raised to Rs. 6 till 1st April 1880, and then to Rs. 7-4-0, and the other shops at the same place was closed. A daily dowle of Rs. 5 was secured for the vend of palmyra toddy at Saidápet. The cocoanut shopkeeper at the Mount was allowed to supply palmyra toddy to the Artillery at that station on payment of Rs 2 per diem. The following statement shows the daily dowles of the several classes of shops as they at present stand with the above exceptions :—

Class.	NUMBER OF SHOPS IN THE INSIDE LIMITS.		NUMBER OF SHOPS IN THE OUTSIDE LIMITS.		Number of Trees now allowed to each Class.	Daily dowle of each Shop.	Number of temporary Palmyra Shops.
	Fasli 1288.	Fasli 1289.	Fasli 1288.	Fasli 1289.			
Cocoanut toddy shops ..	447	450					
Palmyra do. ..	130	132					
Total ..	577	582					
1 ..	56	56	3	2	312	RS. A. P. 3 4 0	..
2 ..	61	61	..	..	240	2 8 0	..
3 ..	183	183	32	32	156	1 10 0	55
4 ..	..	..	112	116	96	1 0 0	77
Total ..	300	300	147	150	..	..	132

227. The total Abkari receipts and charges and the net revenue are shown in the subjoined statement :—

Receipts.			Charges.		
	RS.			RS.	
Colombo Arrack ...	4,29,264	Colombo Arrack ...		1,42,732	
Puttai do. ...	2,05,855	Puttai do. ...		37,116	
Toddy ...	3,25,756	Miscellaneous ...		1,866	
Farm of Drugs ...	6,328	Saderward ...		126	
License Fees ...	7,039	Establishment ...		21,037	
Miscellaneous ...	1,294				
Total ...	9,75,536				
Net Revenue ...	7,72,659	Total ...		2,02,877	

228. The decrease in the receipts was due to diminished sales of liquor already noticed. The total demand for the year, including arrears and current, was Rs. 10,08,758, of which Rs. 9,75,536 were collected and Rs. 11,003 remitted, leaving a balance of Rs. 22,219.

229. The offences detected and punished under the Abkari law are shown below :—

Description of Offence.	Number of Cases.	Amount of Fines.
1. Adulteration ...	12	RS. 292
2. Underselling ...	5	80
3. Conveying liquor without permit ...	21	188
4. Using unstamped trees ...	53	448
5. Possession of liquor more than five days' dowle at the shops ...	5	..
6. For not having licenses and accounts at the shops ...	19	18
7. Selling liquor in an unlicensed place ...	8	116
8. Do. after the prescribed time ...	2	4
9. For disobeying orders ...	1	2
Total...	126	1,148

TODDY-RENTED DISTRICTS.

230. GANJAM.—The rental of the toddy farms for Fasli 1289 amounted to Rs. 12,527 or Rs. 210 less than in the previous year. The decrease was due to the resale of some of the farms. The number of shops sanctioned was 465, of which 396 were opened. The following statement shows the distribution of the shops:—

Taluku.	Number of Shops sanctioned.	NUMBER OF SHOPS UNDER RENTERS.					Toddy Rental.
		Number under Amani.	Number under Dowle.	Number separately rented.	Number not opened.	Number sub-rented.	
Mandesa	6	..	..	..	..	6	Rs. 260
Barwah	4	..	..	..	..	..	860
Jalantra	6	6	..	..	..	4	500
Itchapur	29	23	..	..	..	..	1,505
Pubhakonda	6	..	..	..	6	..	55
Moheri	8	..	..	..	..	..	370
Jarada	5	..	..	..	..	..	..
Surangi	5	..	..	..	..	..	..
Chikati	5	..	..	..	..	..	..
Chicacole	5	..	..	..	..	..	..
Tekkali	224	3	..	..	..	..	25
Parlakimedi	14	..	..	..	2	..	..
Haulgur	12	..	..	..	31	193	5,690
Ganjam, Terastanam, and Munsurecotta.	12	12	..	..	..	14	1,000
Gomsaur	8	8	..	..	..	12	275
Surada	21	..	..	..	..	..	315
Kallicot	30	..	..	..	..	..	400
Taria	10	..	..	..	..	21	150
Humma	15	..	..	..	..	30	265
Palar	1	..	..	..	..	10	150
Chinna Kimedi, Seerghur, Pedda Kimedi and Aska	1	..	..	..	..	15	275
Biridi	13	7	..	..	..	1	6
Darukot	4	4	..	..	..	..	..
Badugala	3	3	..	..	6	..	91
Total ..	465	89	..	..	69	307	12,527

231. As regards the sub-rented shops the shopkeepers appear to have entered into engagements with the renters to pay so much a year, and the renters appear to have assigned to them a certain number of toddy-producing trees, the latter having the general control of the business. The total quantity of toddy sold is returned as 116,311 gallons and the sale-proceeds Rs. 16,153, the average price being 2 annas 3 pies a gallon, but these figures are apparently rough estimates as it is reported that most of the toddy shopkeepers are illiterate and unable to keep any accounts. The returns of receipts and charges of the renters are obviously untrustworthy.

232. VIZAGAPATAM.—With the exception of Salur and Párvatipur all the toddy farms in the plain tracts of this district were leased out for three years, Faslis 1288—90, for an annual rental of Rs. 39,885. The toddy of Salur Taluk having been leased out to the Zemindar in Fasli 1289 for Rs. 212, total toddy rental amounted to Rs. 40,097. Párvatipur was managed by the Deputy Tahsildar, there being no bidders at the auction sale. The number of shops sanctioned for the rented farms was 917. Of these, 190 were sub-rented, 30 were under Amani, 141 were dowed, while 231 were rented separately. Of the 190 shops under sub-rent, 81 were under Amani, 100 were let on dowle, and the remaining 9 were not opened. The following statement shows the distribution of the shops and the rental of each farm.—

Taluku.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number Shops opened.	Total Number Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.			
1. Vizagapatam	97	..	24	37	36	..	..	..	..	61	36	13,000
2. Golconda	48	..	..	23	20	..	..	..	..	28	20	325
3. Sarvasiddhi	75	..	60	..	15	..	..	..	..	60	15	1,350
4. Anakapalle	76	4	27	..	34	11	1	10	..	42	34	2,200
5. Bindipatam	60	21	25	..	14	..	..	..	..	46	14	3,300
6. Vizianagrum	48	..	..	..	21	27	6	21	..	27	21	6,150
7. Chipurupalle	140	..	..	66	68	16	1	6	9	63	77	4,810
8. Gajapatnagar	50	5	..	40	5	..	..	..	..	45	5	1,650
9. Bobbili	62	..	..	..	5	57	..	57	..	57	5	1,500
10. Palkonda	128	..	..	..	49	79	73	6	..	79	49	3,450
11. Viravalli	52	..	..	46	6	..	..	..	..	46	6	1,200
12. Srungavarapucotta	48	..	..	24	24	..	..	..	..	24	24	950
13. Salur	33	..	5	..	28	..	..	..	..	5	28	212
Total ..	917	30	141	231	325	190	81	100	9	683	334	40,097

233. No returns of sales appear to have been received from shopkeepers, who are ignorant and illiterate. An estimate of consumption as framed by the renters is furnished, but the figures are obviously wrong, no sales being entered for one month and the rate per gallon deduced from the sales of another month amounting to upwards of one rupee. The total receipts of all the farms are given as Rs. 45,880 and the total charges as Rs. 47,311; thus showing a loss of Rs. 1,431, but no particulars have been furnished for the different farms, and the Collector considers that the figures are of no value.

234. In Párvatipur twenty-four shops were worked, the demand being Rs. 584, but no further statistics are available.

235. GODAVARI.—The toddy farms of this district had been rented out at the commencement of the three years' lease, Fasli 1288—90, for an annual sum of Rs. 2,56,020, but the rental was subsequently, owing to resales, reduced to Rs. 1,65,450. The total number of shops sanctioned was 2914, of which 1350 were sub-rented and 267 managed by the renters under Amani. Of the 1350 shops sub-rented only 820 were opened. The following statement shows the distribution of the shops in each farm:—

Taluku.	Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number shops opened.	Total Number of Shops not opened.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.		
Narsapur	250	4	..	..	3	243	80	..	163	84	166
Tanuku	276	..	..	..	100	176	86	..	90	86	190
Pithapuram and Tuni Divisions	284	..	..	..	223	61	23	..	38	23	261
Yernagudem	250	..	..	..	123	127	98	..	29	98	152
Peddapuram	252	..	..	..	174	78	49	..	29	49	203
Ellore	373	86	..	..	96	191	145	..	46	231	142
Rajahmundry	277	114	..	..	144	19	12	..	7	126	151
Ramachandrapuram	296	..	..	..	237	59	59	..	..	59	237
Bhimavaram	149	..	..	..	47	102	90	..	12	90	59
Cocanada Division	267	62	..	..	115	90	32	..	58	94	173
Amalapuram	240	1	..	..	35	204	146	..	68	147	93
Total ..	2,914	267	..	..	1,297	1,350	820	..	530	1,087	1,827

236. Returns of sales appear to have been received from the greater number of the shops licensed. The subjoined statement shows the monthly sales:—

Months.	Number of Gallons sold.	Total Sale-proceeds.	Average Price.
July 1879		RS.	AS. P.
August "	42,802	5,350	2 0
September "	54,674	6,834	2 0
October "	62,242	7,780	2 0
November "	59,763	7,470	2 0
December "	59,490	7,436	2 0
January 1880	75,926	9,491	2 0
February "	105,492	13,187	2 0
March "	122,686	15,336	2 0
April "	149,299	18,662	2 0
May "	189,517	23,690	2 0
June "	169,880	21,235	2 0
	134,118	16,765	2 0
Total ...	1,225,889	1,53,236	2 0

237. The large increase in the sales from January is due to the toddy season. Toddy appears to have been sold throughout the district at 2 annas a gallon. The sale-proceeds are returned as Rs. 1,53,236 or Rs. 12,214 less than the rental. The following statement shows the receipts and charges of the renters according to returns furnished by them:—

Taluka.	Receipts.	Charges.	Profit or Loss.
Rámachandrapuram	RS.	RS.	RS.
Amalápuram	11,344	12,738	— 1,394
Narsápur	21,528	18,637	+ 2,891
Tanuku	20,008	19,637	+ 371
Bhimavaram	17,706	16,649	+ 1,057
Rajahmundry	8,492	13,457	— 4,965
Peddápuram	21,619	23,879	— 2,260
Ellore	3,499	3,815	— 316
Yernagudem	28,490	34,408	— 5,918
Cocanada	7,944	14,678	— 6,734
Pithápuram and Tuni	17,592	30,345	— 12,753
	708	3,264	— 2,556
Total ...	1,58,930	1,91,507	— 32,577

238. If the returns can be trusted all the renters excepting those of Amalápuram, Narsápur and Tanuku sustained severe losses, and if the losses of the sub-renters also be taken into account all the farms were worked at very great loss. The Collector considers that there can be no doubt but that most of the renters lost heavily owing to reckless competition at the auction sale. Rámachandrapuram and Bhimavaram Taluks were taken under Government management owing to the heavy arrears of rent unpaid. The contract of the hill villages was cancelled under orders of Government and each village was settled with the villagers for a lump sum. The same was done in a part of the hilly tract of the Rajahmundry Taluk, known as Lakkonda Suria Mahal. The toddy tax was commuted into a small percentage of land revenue demand payable to Government direct by Mittadar of Rumpa.

239. KISTNA.—The aggregate rental of the district was, as in the previous year, Rs. 77,180. The total number of shops sanctioned was 3,984, of which 2,744 were sub-rented, 269 were under the renter's amani, while 223 were rented separately. Of the 2,744 shops under sub-rent, 1,778 were under amani, and the rest not opened. Thus the number of shops actually opened was 2,270 against 2,277 in the previous fasli. The following statement shows the distribution of the shops:—

Taluka.	Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total number of Shops opened.	Total number of Shops not opened.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.		
Répalle	639	..	..	..	67	572	104	..	468	104	535
Bápatla	233	3	..	..	62	168	107	..	61	110	123
Guntur	186	11	..	..	31	144	96	..	48	107	79
Gudiváda	370	191	..	..	99	80	60	..	20	251	119
Palnad	247	..	..	..	79	168	110	..	68	110	137
Narsaraopet	173	..	..	..	42	131	34	..	97	34	139
Bandar	788	40	..	..	235	513	513	..	..	553	235
Sattenapalle	196	..	..	..	60	136	55	..	81	55	141
Nandigama	81	7	..	..	18	56	56	..	..	63	18
Bezváda	220	6	..	129	12	73	66	..	7	201	19
Vinukonda	102	2	..	2	43	55	21	..	34	25	77
Núzvid	481	9	..	..	..	472	330	..	92	389	92
Vissanapet	268	..	..	92	..	176	176	..	..	268	..
Total ..	3,984	269	..	223	748	2,744	1,778	..	966	2,270	1,714

240. The subjoined statement shows the quantity of toddy sold monthly, the sale-proceeds, and the average price so far as the returns have been received:—

Months.	Number of gallons sold.	Total Sale-proceeds.	Average Price.
July 1879	15,751	2,154	RS. A. P.
August	20,440	2,679	0 2 2
September	19,180	2,502	0 2 1
October	19,022	2,525	0 2 1
November	26,792	3,507	0 2 1
December	32,219	3,878	0 1 11
January 1880	60,302	8,015	0 2 2
February	112,112	14,293	0 2 0
March	153,770	20,683	0 2 2
April	140,186	18,795	0 2 2
May	81,061	10,673	0 2 1
June	38,462	5,057	0 2 1
Total ...	719,297	94,761	0 2 1

From the above statement it will appear that the sales were very large in February, March, April, and May. The average price charged was 2 annas 1 pie.

241. The following statement shows the financial results of the working of the farms as given by the renters:—

	Receipts.	Charges.	Profit or Loss.
	RS.	RS.	RS.
1. Répalle	10,436	10,050	+ 386
2. Bapatla	6,711	6,923	— 212
3. Guntur	9,054	9,311	— 257
4. Gudivada	13,474	9,632	+ 3,842
5. Palnad	3,296	3,539	— 243
6. Narsaraopet	888	889	— 1
7. Bandar	34,758	38,949	— 4,191
8. Sattenapalle	1,593	1,475	+ 118
9. Nandigama	8,501	5,570	+ 2,931
10. Bezvada	8,957	9,589	— 632
11. Vinukonda	681	556	+ 125
12. Nuzvid	38,611	37,653	+ 958
13. Vissanapett	2,681	3,232	— 551
Total ...	1,39,641	1,37,368	+ 2,273

242. The renters appear to have made a fair profit in Répalle, Gudivada, Nandigama, Nuzvid, Sattenapalle, and Vinukonda. In Narsaraopet the receipts appear to have balanced the charges; the renters of other taluks seem to have suffered a loss.

243. NELLORE.—The aggregate toddy rental of the district was, as in the previous fasli, Rs. 15,549. The number of shops sanctioned was 869, of which 430 were actually opened. The following statement shows the distribution of the shops and the rental of each farm:—

The following table shows the distribution of the shops and the rental of each farm :—												
Taluka.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.			
Gódrár and Pólar	132	132	..	..	..	58	..	..	..	132	..	RS. 4,620
Rápur	100	..	..	..	..	163	40	..	..	40	60	1,180
Nellore	221	10	..	..	42	55	52	..	18	105	116	4,255
Atmakár	71	..	..	..	..	23	..	..	68	52	19	1,235
Kaváli	45	..	..	..	..	60	..	..	3	22	23	1,960
Udayagiri	74	..	..	22	16	14	14	..	..	14	60	640
Kandukur	70	..	..	..	59	16	16	..	..	16	37	190
Kanigiri	53	..	..	11	37	12	10	..	..	11	59	101
Ongole	38	8	..	..	18	..	..	..	..	12	20	915
Venkatagiri	47	1	..	..	35	..	..	2	..	10	35	381
Podili and Darsi	18	..	..	11	10	8	8	..	91	8	10	72
Total ..	869	151	..	44	348	326	235	..	91	430	439	15,549

The only toddy-yielding trees in the district are the palms, which are sold and the sale-proceeds are returned to the cultivators. The figures appear to be correct.

The only toddy-yielding trees in the district are the palmyra and the date. The total quantity sold and the sale-proceeds are returned as 161,569 gallons and Rs. 21,855, respectively, but the figures appear to be mere estimates made by the renters as the shopkeepers are reported not to have kept regular accounts. The price of toddy appears to have varied in the different farms from 2 to 3 annas:—

Taluku.	Gallons sold.	Sale-proceeds.			Average Price.		
		RS.	A.	P.	RS.	A.	P.
Gudur and Polur	50,343	7,672	0	0	0	2	5
Rapur	12,052	1,507	0	0	0	2	0
Nellore	44,536	5,567	0	0	0	2	0
Atmakur	11,760	1,469	0	0	0	2	0
Kavali	6,300	783	0	0	0	2	0
Udayagiri	20,950	2,619	0	0	0	2	0
Kandukur	2,376	297	0	0	0	2	0
Kanigiri	3,368	421	0	0	0	2	0
Ongole	5,395	959	0	0	0	2	10
Venkatagiri	3,345	418	0	0	0	2	0
Podili and Darsi	1,144	143	0	0	0	2	0
Total ...	161,569	21,855	0	0	0	2	2

244. The following are given as the receipts and charges of the renters in each farm:—

Taluku.	Receipts.	Charges.	Profit or Loss.
	RS.	RS.	RS.
Gudur and Polur	7,672	7,461	+ 211
Rapur	1,507	1,435	+ 72
Nellore	5,595	5,313	+ 282
Atmakur	1,469	1,485	— 16
Kavali	1,783	2,270	— 487
Udayagiri	500	760	— 260
Kandukur	297	435	— 138
Kanigiri	193	207	— 14
Ongole	1,084	1,452	— 368
Venkatagiri	450	545	— 95
Podili and Darsi	143	72	+ 71
Total ...	20,693	21,435	— 742

245. The loss of the renters is ascribed to the small demand for toddy owing to the impoverished condition of the ryots and the stoppage of public works.

246. CUDDAPAH.—The aggregate rental of the toddy farms of this district originally stood at Rs. 20,003 for the three years' lease, Faslis 1289—81, but it was subsequently reduced by resales to Rs. 17,343. Owing to the default of the renter the Sidhout farm had to be resold, but there being no bidders at the auction it was retained under the direct management of Government. The total number of shops opened was 256 out of the sanctioned number, 547. Accounts for Sidhout and Pullampet have not been furnished; the distribution of shops in the remaining taluks and the rental of each farm were as follows:—

Taluku.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	
Badvel	44	17	..	..	27	..	RS. 300
Proddatur	29	15	..	..	14	..	800
Sidhout*	..	..	..	..	..	..	..
Pullampet	..	..	..	..	..	..	1,250
Cuddapah	57	6	..	..	51	..	2,610
Jammalamadugu	37	25	..	..	12	..	226
Pulivendla	47	..	..	..	18	29	620
Kavachoti	38	5	..	2	31	..	651
Kadiri	66	2	..	47	17	..	700
Vayalpad	123	..	..	32	56	35	3,175
Madanapalle	106	1	..	40	65	..	6,626
Total ..	547	71	..	121	291	64	16,958

* Under Government management.

247. The subjoined statement shows the number of shops from which accounts of sales were received, the quantity sold, the sale-proceeds and the average price:—

Months.	Number of Shops whence Return No. 5 has been received.	Quantity sold.	Total Sale-proceeds.	Average Price.
July 1879	...	...	...	...
August "	170	4,003	751	As. P.
September "	175	6,219	1,158	3 0
October "	190	5,000	1,250	3 0
November "	195	5,206	1,201	4 0
December "	180	5,500	1,031	3 8
January 1880	198	5,569	1,392	3 0
February "	200	5,590	1,048	4 0
March "	205	5,608	876	3 0
April "	205	5,772	1,082	2 6
May "	210	6,780	1,071	3 0
June "	240	6,803	1,076	2 8
	247	6,965	1,206	2 6
Total ...	...	69,015	13,142	3 1

If the returns can be trusted the quantity of toddy consumed within the district is very small.

248. Returns showing the financial results of the working of the farms, excepting those of Sidhout and Pullampet, have been submitted, but they are not of such value and have not been scrutinized by the Collector. The accounts for Proddutur, Cuddapah, Vayalpad, Madanapalle and Badvel show the farms to have been worked at a loss. In Jammalmadugu and Kadiri there was a profit. The accounts for the other taluks are obviously untrustworthy.

249. BELLARY.—The toddy of this district is leased out in sixteen farms, viz., the fifteen taluks and the Bellary Cantonment. The aggregate rental at the commencement of the three years' lease was Rs. 1,99,765. Five farms were resold at a loss of Rs. 51,690. Hospet and Adoni on account of arrears due by the contractors and Hadgalli, Alur, and Gooty owing to the death of the renter, whose heirs were unwilling to continue the contract. The loss on resales the Collector attributes partly to the dulness of the business, but chiefly to combination among bidders, men now able and willing to engage in business being few in number and therefore able to arrange before hand the distribution of the contracts. The number of shops sanctioned was 2,142, of which the distribution is shown in the following statement:—

Taluku.	Number of Shops sanctioned.	NUMBER OF SHOPS UNDER RENTERS.					Toddy rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	
Bellary	114	...	...	...	...	...	Rs. 8,360
Hospet	146	...	...	...	...	...	18,058
Kudligi	70	...	...	...	...	...	6,105
Hadgalli	55	...	...	...	37	77	53
Harpanahalli	102	...	...	...	47	55	2,793
Alur	98	...	...	...	17	102	7,000
Adoni	247	...	...	...	...	...	715
Gooty	230	...	...	...	24	...	13,405
Tadpatry	163	...	...	...	62	...	15,996
Rayadrug	98	...	...	...	149	...	5,800
Anantapur	191	...	...	...	46	...	3,800
Dharmavaram	180	...	...	...	60	...	9,110
Penukonda	169	112	...	...	102	...	11,490
Hindupur	153	30	...	...	63	...	15,050
Madakasira	78	...	...	...	72	...	18,050
Cantonment	48	...	...	...	66	...	6,700
Total	2,142	142	...	672	908	420	1,57,982

250. Returns of sales appear to have been received from most of the shops opened. The monthly sales in these shops are shown in the subjoined statement:—

Months.	Quantity Sold.	Sale Proceeds.	Average Price.
July 1879	105,137	Rs. 13,562	As. P. 0 0
August "	114,116	14,533	0 2 0
September "	143,984	18,323	0 2 0
October "	147,796	19,569	0 2 0
November "	159,789	21,153	0 2 1
December "	194,361	25,689	0 2 1
January 1880	199,530	26,391	0 2 1
February "	213,953	28,356	0 2 1
March "	218,300	28,887	0 2 1
April "	203,012	25,904	0 2 0
May "	224,602	29,388	0 2 1
June "	201,377	26,259	0 2 1
Total	2,125,957	2,78,064	0 2 1

Toddy appears to have been sold at about 2 annas a gallon, the minimum price prescribed.

251. Returns showing the financial returns of the farms have been received for all the taluks excepting Hadgalli, Harpanahalli and Hospet. The receipts and charges returned are as follows:—

	Receipts.	Charges.	Profit or Loss.
Bellary Cantonment	Rs. 13,315	Rs. 23,829	Rs. 10,514
Madakasira	8,022	7,284	738
Hindupur	22,541	29,587	7,046
Alur	2,020	1,195	825
Adoni	13,765	25,219	11,454
Gooty	10,469	18,615	8,146
Tadpatry	5,886	6,052	166
Rayadrug	15,655	7,668	7,987
Anantapur	13,519	9,553	3,966
Dharmavaram	25,190	19,639	5,551
Penukonda	13,100	15,230	2,130
Kudligi	6,688	6,381	307
Bellary	11,040	9,405	1,635

The renters of Dharmavaram, Anantapur, and Rayadrug appear to have realized a handsome profit. The renters of Madakasira, Alur, Kudligi, and Bellary secured a small profit, but the sub-renters of Kudligi would appear to have lost heavily. The other farms were all worked at a loss. The Collector, however, does not consider the returns to be reliable.

252. KURNOOL.—The toddy farms of this district are under the same rents as in the previous fasli, the aggregate rental being Rs. 51,607. The number of shops sanctioned was 1,008, of which 561 appear to have been licensed and 463 actually opened. The distribution of the shops is shown in the subjoined statement:—

Taluku.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.			
Pattikonda	165	...	...	...	69	96	96	...	...	96	69	Rs. 7,100
Ramallakot	214	18	...	43	109	44	36	...	8	97	117	20,600
Nandikotkur	116	...	...	...	16	100	92	...	8	92	24	10,000
Nandyal	119	...	...	...	31	88	73	...	16	73	46	8,025
Koilkuntla	97	1	...	...	21	75	...	...	...	22	75	755
Sirvel	89	...	...	...	22	67	...	...	...	22	67	550
Cumbum	143	...	...	...	20	75	25	...	23	45	98	3,825
Markapur	65	...	...	...	13	27	3	...	22	16	49	752
Total	1,008	19	...	119	469	401	325	...	76	463	545	51,607

253. Returns of sales appear to have been received from the greater number of shops opened. The monthly sales in these shops are shown below:—

Months.	Quantity sold.	Total Sale-proceeds:			Average Price.		
		RS.	A.	P.	RS.	AS.	P.
July 1879	54,485	6,830	0	0	0	2	0
August	44,984	5,635	0	0	0	2	0
September	49,618	6,211	0	0	0	2	0
October	49,862	6,244	0	0	0	2	0
November	50,193	6,300	0	0	0	2	0
December 1880	55,596	6,981	0	0	0	2	0
January	58,333	7,355	0	0	0	2	0
February	56,764	7,186	0	0	0	2	0
March	64,095	8,135	0	0	0	2	0
April	60,356	7,674	0	0	0	2	0
May	61,164	7,743	0	0	0	2	0
June	56,398	7,101	0	0	0	2	0
Total ...	661,898	83,395	0	0	0	2	0

Toddy appears to have been sold at the uniform rate of 2 annas a gallon. The total sales, 661,898 gallons, gives a rate of 71 gallon per head of the population, which the Collector considers a low rate as the population of the district is known to be largely addicted to toddy-drinking.

254. The receipts and charges of the several farms as returned by the renters are given below, but the Collector does not consider the figures furnished to be trustworthy:—

Taluks.	Receipts.	Charges.	Profit or Loss.
	RS.	RS.	RS.
Pattikonda	6,217	7,844	— 1,627
Rámallakót	48,933	48,207	+ 726
Nandikótkur	11,379	10,800	+ 579
Nandyál	7,952	8,925	— 973
Koilkuntla	902	1,130	— 228
Sirvel	450	775	— 325
Cumbum	2,073	4,150	— 2,077
Márápur	927	894	+ 33
Total ...	78,833	82,725	— 3,892

255. CHINGLEPUT.—The aggregate rental of the toddy farms was Rs. 1,39,100, being the same as in the previous fasli. No accounts have been submitted of toddy consumption or of receipts and charges connected with the farms. There can be no doubt, however, that the renter of Madurántakam, Chingleput and Tiruvallúr Taluks suffered great losses, and there has been the greatest difficulty in recovering the Government dues from him.

256. NORTH ARCOT.—The aggregate toddy rental for the year was Rs. 1,01,375. The following statement shows the distribution of shops and the rental of each farm:—

Taluks.	Number of Shops sanctioned.	NUMBER OF SHOPS UNDER RENTERS.				
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.
1.	2.	3.	4.	5.	6.	7.
Chittoor	58	7	..	32	10	9
Chendragiri	58	..	..	44	14	..
Palmanér	30	..	..	..	1	29
Gudiyátam	101	3	..	91	..	7
Vellore	65	13	..	51	1	..
Pólur	95	81	..	..	14	..
Wandiwash	86	2	..	76	8	..
Arcot	154	4	..	118	32	..
Wárajápet	98	24	..	66	8	..
Kálahasti Zemindari	32	..	..	29	3	..
Kárvetnagar do.	76	5	..	54	17	..
Punganúr do.	37	9	..	..	11	17
Kangundi do.	22	..	..	13	..	9
Arni do.	70	5	..	49	16	..
Total ..	982	153	..	623	135	71

Taluks.	SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
	Number under Amani.	Number rented separately.	Number not opened.			
	8.	9.	10.	11.	12.	13.
Chittoor	8	..	1	47	11	Rs. 7,700
Chandragiri	..	..	..	44	14	3,600
Palmanér	24	..	5	24	6	14,850
Gudiyátam	3	4	..	101	..	17,125
Vellore	..	..	..	64	1	10,175
Pólur	..	..	..	81	14	7,550
Wandiwash	..	..	..	78	8	6,050
Arcot	..	..	..	122	32	15,000
Wárajápet	..	..	..	90	8	9,575
Kálahasti Zemindari	..	..	..	29	3	2,000
Kárvetnagar do.	..	..	..	69	17	5,675
Punganúr do.	10	..	7	19	18	2,450
Kangundi do.	5	4	..	22	..	3,525
Arni do.	..	..	..	54	16	16,100
Total ..	50	8	13	834	148	1,01,375

* Mayavaram Periasami Nadan having become a defaulter, the farm was resold for Rs. 6,525 per fasli with effect from 1st January 1880.

† Bangalore Puttasami Chetti having become a defaulter, the farm was resold for Rs. 4,300 per fasli from 1st November 1879.

‡ M. Periasami Nadan having become a defaulter, the farm was resold for Rs. 5,000 per fasli from 1st November 1879.

257. From the above statement it will be observed that of the 982 shops sanctioned, 153 were under the Renter's Amani, 623 were separately rented, 71 were sub-rented, and the remainder not opened; of the shops under sub-rent, 50 were under Amani, 8 rented separately, and 13 not opened. Thus the total number of shops opened was 834.

258. The following statement exhibits, so far as the returns have been received, the consumption of toddy and the average price:—

Months.		Total Quantity sold.	Total Sale-proceeds.	Average Price.	
			RS.	AS.	P.
July	1879	...	...	...	...
August	"	...	34,369	7,234	3 4
September	"	...	38,991	8,400	3 5
October	"	...	40,920	8,733	3 5
November	"	...	38,425	8,270	3 5
December	"	...	42,243	8,435	3 2
January	1880	...	45,563	9,820	3 5
February	"	...	91,176	16,378	2 11
March	"	...	1,34,955	23,603	2 9
April	"	...	1,90,494	33,376	2 9
May	"	...	1,97,122	34,614	2 11
June	"	...	1,55,691	27,411	2 9
		...	1,05,135	19,199	2 11
Total ...		11,15,084	2,05,473	2 11	

There has been a large increase in the sales from January 1880 and the average price is reported to have been 2 annas 11 pies. The sale-proceeds are returned at Rs. 2,05,473, which is more than double the rental (Rs. 1,01,375).

259. The following statement shows the receipts and charges as given by the renters :—

	Receipts.	Charges.	Surplus.	Rental.	Profit and Loss.
Chittoor ..	Rs. 4,664	Rs. 1,677	Rs. 2,987	Rs. 7,700	— 4,713
Vellore ..	20,744	8,350	12,394	10,175	2,219
Chandragiri ..	5,067	906	4,161	3,600	561
Arcot ..	17,563	6,245	11,318	15,000	3,682
Pólúr ..	8,455	3,399	5,056	7,550	4,494
Wandiwash ..	7,995	1,583	6,312	6,050	262
Wálahápet ..	23,610	7,666	15,944	9,575	6,369
Gudiyátam ..	24,619	5,158	19,461	17,125	2,336
Palmanér ..	4,637	2,092	2,545	4,850	2,305
Arni ..	4,769	1,395	3,374	6,100	2,726
Kárvetnagar ..	8,411	2,338	6,073	5,675	398
Kálahasti ..	3,077	639	2,438	2,000	438
Punganór ..	6,113	2,423	2,690	2,450	240
Kangundi ..	4,182	237	3,945	3,525	420
Total ..	1,40,906	44,208	96,698	1,01,375	— 4,677

260. The renters of Chittoor, Arcot, Pólúr, Palmanér and Arni appear to have suffered heavy loss, while the renters of other farms made a fair profit.

261. SOUTH ARCOT.—The aggregate rental for the three years commencing Fasli 1288 was Rs. 1,85,495 per annum. The number of shops opened was 434 out of a total number 534 sanctioned; 8 shops were under Amani and the rest were rented singly. The following statement shows the distribution of shops and the rental in each farm :—

Taluks.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					Number of Shops opened.	Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number of Shops sub-rented.			
Tindivanam ..	88	..	..	80	8	..	80	8	Rs. 17,123
Tiruvannámalaí ..	61	..	..	37	24	..	37	24	4,055
Tirukoílúr ..	16	..	..	11	5	..	11	5	2,555
Villupuram ..	70	..	..	56	14	..	56	14	15,070
Cuddalore ..	118	3	..	109	6	..	109	6	80,000
Vriddháchalám ..	14	..	..	12	2	..	12	2	5,205
Kallakurchi ..	19	..	..	17	2	..	17	2	1,355
Chidambaram ..	148	5	..	104	39	..	109	39	60,130
Total ..	534	8	..	426	100	..	434	100	1,85,495

262. The shopkeepers being, as a rule, illiterate no returns of monthly sales were submitted by the renter. The renter's estimate of toddy consumption for the year is 936,032 gallons against 860,852 gallons in the preceding year, giving an average of 26 drams per head of the population, but the estimate is a mere guess. Coconut toddy is reported to have been sold at 3 annas, and palmyra toddy at 2 annas 4 pies per gallon. The subjoined statement shows the receipts and charges connected with each farm according to the returns furnished by the renter :—

Taluks.	Receipts.	Charges including Rental.	Surplus or Deficit.
	RS.	RS.	RS.
Chidambaram ..	59,992	66,039	— 6,047
Kallakurchi ..	1,994	1,656	+ 338
Vriddháchalám ..	2,861	5,501	— 2,640
Cuddalore ..	68,351	86,520	— 18,169
Tindivanam ..	17,009	17,918	— 909
Villupuram ..	13,461	16,038	— 2,577
Tirukoílúr ..	2,361	2,684	— 323
Tiruvannámalaí ..	1,400	4,685	— 3,285
Total ..	1,67,429	2,01,041	— 33,612

263. The renter on the whole lost Rs. 33,612 according to the accounts furnished by him. There is no doubt that he lost heavily, and a remission of Rs. 35,267 was granted in the demand for Fasli 1288, that being the amount which the renter found it impossible to recover from his shop-keepers.

264. TANJORE.—The aggregate toddy rental of the district was Rs. 3,80,000 or the same as in last year, the term of the lease being three years from Fasli 1288. No accounts have been furnished except for the Sheally Taluk which the Collector considers unreliable.

265. TRICHINOPOLY.—The toddy farms of this district had originally been sold for three years (Faslis 1288—90) for an annual sum of Rs. 70,100, but owing to resales in consequence of the default of the renters the rental was reduced to Rs. 66,775. Out of 149 shops sanctioned 129 were opened. The following statement shows the distribution of the shops and the rental of each farm :—

Taluks.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.			
Trichinopoly ..	46	..	..	31	..	15	15	..	..	46	..	Rs. 50,050
Musiri ..	26	..	..	19	..	7	7	..	..	26	..	7,375
Kulitalai ..	58	..	..	38	20	..	..	..	..	38	20	5,400
Perambalúr ..	10	..	..	..	..	10	10	..	..	10	..	1,600
Udayarpálaiyam ..	9	1	..	..	..	8	8	..	..	9	..	2,350
Total ..	149	1	..	88	20	40	40	..	..	129	20	66,775

266. The quantity of toddy sold monthly, the sale-proceeds, and the average price are shown in the subjoined statement :—

Months.				Quantity sold.	Total Sale-proceeds.	Average Price.		
July	1879	...	...	15,685	RS. 6,491	RS.	A.	P.
August	"	...	...	15,341	6,336	0	6	7
September	"	...	...	13,581	5,620	0	6	7
October	"	...	...	12,892	5,338	0	6	7
November	"	...	...	12,778	5,216	0	6	6
December	"	...	...	12,363	4,985	0	6	5
January	1880	...	...	14,728	5,953	0	6	6
February	"	...	...	16,495	6,570	0	6	4
March	"	...	...	17,612	7,000	0	6	4
April	"	...	...	15,445	6,353	0	6	7
May	"	...	...	16,964	7,062	0	6	8
June	"	...	...	20,527	7,914	0	6	2
				184,411	74,838	0	6	6

The average price for the whole year was 6 annas and 6 pies per gallon, a high figure. In the Trichinopoly Cantonment toddy appears to have been sold at 7 annas and 6 pies per gallon.

267. The following statement shows the receipts and charges as given by the renters :—

Taluk.	Receipts.	Charges.	Surplus.	Rental.	Profit or Loss.
Trichinopoly	RS. 49,562	RS. 7,678	RS. 41,884	RS. 50,050	RS. 8,166
Musiri	7,867	600	7,267	7,375	108
Kulitalai	6,124	2,351	3,773	5,400	1,627
Perambalur	2,433	1,038	1,395	1,600	205
Udayarpalayam	2,955	1,083	1,872	2,350	478
Total ..	68,941	12,750	56,191	66,775	10,564

If the accounts can be trusted, every one of the farms appears to have been worked at a loss, which is very unlikely.

268. MADURA.—The aggregate toddy rental for the year was Rs. 60,216. The following statement shows the distribution of the shops and the rental for each farm :—

Taluk.	Shops sanctioned.	SHOPS UNDER RENTERS.					Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	
Madura	175	1	..	..	69	105	RS. 10,400
Tirunangalam	210	13	..	..	197	..	500
Melur	170	5	21	..	144	..	6,700
Dindigul	149	6	..	..	110	..	1,416
Periyakulam	75	4	..	..	52	19	1,800
Palni	81	..	..	..	12	69	1,100
Ramnad	1288	41	4	..	850	358	14,000
Sivaganga	546	1	..	35	177	347	24,300
Total ..	2694	70	26	55	1,611	932	60,216

269. The following are the particulars of consumption in each month and the average price, but the statement is incomplete, returns not having been received from all the shops :—

Months.				Quantity sold.	Total Sale-proceeds.	Average Price.	
July	1879	...	...	19,902	4,003	AS.	P.
August	"	...	...	21,053	4,140	3	3
September	"	...	...	24,032	4,746	3	2
October	"	...	...	21,907	4,278	3	2
November	"	...	...	21,608	4,223	3	2
December	"	...	...	25,922	4,958	3	1
January	1881	...	...	33,694	6,406	3	1
February	"	...	...	31,909	6,267	3	1
March	"	...	...	36,105	7,054	3	1
April	"	...	...	40,130	7,475	3	0
May	"	...	...	41,484	7,805	3	0
June	"	...	...	50,618	9,112	2	11
Total ..				3,68,394	70,467	3	1

270. According to the financial returns submitted by the renters, without taking into account the transactions of the first three months for the Dindigul Taluk for which no accounts are obtainable, the aggregate receipts, Rs. 70,841, fell short of the charges by Rs. 15,434. Particulars have not been furnished for the several farms, and the figures do not seem otherwise to be trustworthy.

271. TINNEVELLY.—The toddy farms of this district had originally been sold by taluks for three faslis (1288—90) for an annual sum of Rs. 70,900, but all the renters, excepting those of Sankaranainarkoil and Srivilliputtur, having failed to meet their engagements their farms had to be resold at a loss of Rs. 22,775.

272. Out of 2,007 shops sanctioned only 649 were opened. The following statement shows the distribution of the shops and the rental of each farm :—

Taluk.	Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number further sub-rented.	Number not opened.			
Tinnevelly	341	29	..	..	114	198	67	*14	117	106	235	RS. 5,666
Nanguneri	143	4	..	..	22	117	100	..	17	104	39	5,667
Ambasamudram	278	..	..	..	..	278	6	†221	51	108	170	3,600
Tenkasi	161	4	..	..	45	112	71	..	41	75	86	1,367
Sankaranainarkoil	194	7	..	..	103	84	28	..	56	35	159	2,283
Srivilliputtur	332	14	..	..	130	188	7	..	181	21	311	2,928
Satur	31	21	..	..	10	..	..	..	..	21	10	6,000
Otapidaram	175	4	..	..	122	49	21	..	28	25	150	13,100
Tenkarai	352	..	..	..	88	264	154	..	110	154	198	158
Total ..	2,007	83	..	..	634	1,290	454	235	601	649	1,358	312
												1,561
												7,500
												50,061

* 10 under Amani.
4 not opened.

† 102 under Amani.
119 not opened.

REMARKS.—The farms of the five taluks marked † having been resold from August 1879 the kists for July are those payable by the former renter and are marked ‡.

273. The subjoined statement shows the consumption of toddy and the average price :—

Months.				Quantity sold.	Total Sale-proceeds.	Average Price.		
						RS.	A.	P.
July	1879	...	...	18,246	2,316	0	2	0
August	"	...	...	17,014	2,563	0	2	4
September	"	...	...	11,436	1,874	0	2	7
October	"	...	...	21,833	2,876	0	2	1
November	"	...	...	33,309	4,210	0	2	0
December	"	...	...	57,948	7,285	0	2	0
January	1881	...	...	65,767	8,271	0	2	0
February	"	...	...	91,074	11,737	0	2	1
March	"	...	...	105,714	13,873	0	2	1
April	"	...	...	117,657	15,491	0	2	1
May	"	...	...	107,455	14,363	0	2	2
June	"	...	...	87,446	12,032	0	2	2
				734,899	96,891	0	2	1

Toddy was sold for the minimum price throughout the district except at Tuticorin, where the price was slightly higher.

274. The following statement shows the financial results of the working of the farms as given in the returns submitted by the renters and the sub-renters :—

Taluku.	RENTERS.			SUB-RENTERS.		
	Receipts.	Charges.	Gain or Loss.	Receipts.	Charges.	Gain or Loss.
Tinnevely	RS. 9,520	RS. 6,949	RS. + 2,571	RS. 12,771	RS. 12,649	RS. + 122
Nanguneri	4,288	3,684	+ 704	9,780	10,800	+ 1,020
Ambasamudram	6,868	5,307	+ 1,561	8,539	7,796	+ 743
Tenkasi	4,322	3,249	+ 1,073	10,099	9,972	+ 127
Sankaranainarkoil	5,345	6,313	— 968	3,834	6,895	— 3,061
Srivilliputur	15,579	20,415	— 4,836	9,023	10,809	— 1,786
Satur	984	1,003	— 19	3,608	2,919	+ 689
Otapidaram	7,866	7,900	— 34	12,269	13,781	— 1,512
Tenkarai	9,354	7,413	+ 1,941	69,923	75,621	— 5,698
	64,126	62,133	+ 1,993			

The renters appear to have made a fair profit in Tinnevely, Nanguneri, Ambasamudram, Tenkasi and Tenkarai; the sub-renters had likewise a small profit excepting in Nanguneri and Tenkarai. In Sankaranainarkoil and Srivilliputur both the renters and sub-renters would seem to have lost heavily. In Satur and Otapidaram the receipts appear to have nearly balanced the charges. The original accounts of the renters do not appear to have been checked by the Collector and very little confidence can therefore be placed in the figures furnished by them.

275. COIMBATORE.—The aggregate toddy rental of this district was the same as in the previous year, viz., Rs. 1,04,500. No returns have been received showing the working of the farms.

276. SALEM.—The toddy farms were first sold for three faslis, 1288—1290, for an aggregate amount of Rs. 1,25,000 per annum, but the renters of Dharmapuri, Tirupatūr, Krishnagiri and Hosūr Taluks having fallen into arrears, these farms had to be resold for Faslis 1289 and 1290 at a loss of Rs. 16,200 per annum, and the aggregate rental of the district was therefore reduced to Rs. 1,08,800.

277. The subjoined statement shows the distribution of shops under the different kinds of management and the rental of each farm :—

Taluku.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number not opened.			
Salem	329	25	..	111	193	..	..	..	..	136	193	RS. 40,000
Atūr	92	..	..	38	25	29	29	..	..	67	25	8,500
Namakal	189	..	..	..	84	105	88	..	17	88	101	5,000
Tiruchengód	225	144	..	..	81	..	..	..	..	144	81	9,700
Dharmapuri	83	17	..	23	43	..	..	..	..	40	43	2,400
Krishnagiri	219	10	..	42	76	91	11	..	80	63	156	4,650
Hosūr	250	7	6	..	132	105	95	..	10	108	142	24,150
Tirupatūr	151	6	..	60	49	36	13	2	21	81	70	10,400
Uttangiri	156	33	..	..	123	..	..	..	..	33	123	4,000
Total	1,694	242	6	274	806	366	236	2	128	760	934	1,08,800

44.86 per cent. of the shops sanctioned were opened during the year at the rate of one for every 10 square miles or 2,588 of the population of the district according to the Census of 1871.

278. The subjoined statement shows the sales of toddy each month and the average price :—

Months.				Quantity Sold.	Sale-proceeds.	Average Price.	
						AS.	P.
July	1879	...	...	30,174	7,992	4	3
August	"	...	...	30,227	7,998	4	3
September	"	...	...	33,355	8,543	4	1
October	"	...	...	35,031	8,956	4	1
November	"	...	...	37,128	9,391	4	0
December	"	...	...	40,237	9,236	3	8
January	1880	...	...	53,821	12,209	3	7
February	"	...	...	61,662	14,629	3	9
March	"	...	...	72,778	17,092	3	9
April	"	...	...	62,838	14,197	3	7
May	"	...	...	54,058	13,106	3	10
June	"	...	...	45,009	10,749	3	10
Total ..				5,56,318	1,34,098	3	10

The sales in January, February and March were greater than in other months owing to the toddy season. As the sales increased, the prices fell and *vice versa*.

279. The returns submitted by the renters showing the financial results of the several farms are obviously untrustworthy. The total receipts as given amount to Rs. 1,15,317 and the total charges to Rs. 1,37,840, showing a loss of Rs. 22,523. The only taluks in which a profit is shown are Namakal and Tirupatūr.

280. SOUTH CANARA.—The rental of the farms was the same as in last year, viz., Rs. 60,775, under the three years' lease commencing Fasli 1288. Out of a total number of shops sanctioned, viz., 1,181, 868 were opened. The following statement shows the distribution of the shops and the rental of each farm :—

Taluku.	Number of Shops sanctioned.	SHOPS UNDER RENTERS.					SHOPS UNDER SUB-RENTERS.			Total Number of Shops opened.	Total Number of Shops not opened.	Toddy Rental.
		Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number rented separately.	Number not opened.			
Mangalore ..	320	..	..	291	29	..	..	..	291	29	Rs. 25,350	
Kasaragód ..	254	..	..	76	12	..	42	103	21	221	33	13,500
Uppinangadi ..	240	..	..	37	8	195	39	76	80	152	88	6,300
Udipi ..	232	1	..	32	15	184	{ 54	..	58	159	73	8,575
Coondapoor..	135	..	..	18	32	85	{ 18	..	58	45	90	7,050
Total ..	1,181	1	..	454	96	630	27	..	58	45	90	7,050
							180	233	217	868	313	60,775

* Further subrented

* Further sub-rented.

281. The subjoined statement shows the monthly sales of toddy, the sale-proceeds, and the average price:—

Months.	Quantity sold.	Sale-proceeds.	Average Price.
July 1879	..	RS.	A. P.
August ..	43,965	6,397	2 4
September ..	46,886	6,837	2 4
October ..	51,306	7,478	2 4
November ..	100,013	13,635	2 2
December ..	109,286	14,896	2 2
January 1880	125,613	17,004	2 2
February ..	135,394	18,149	2 2
March ..	144,577	19,323	2 2
April ..	121,152	16,385	2 2
May ..	73,536	10,294	2 3
June ..	75,270	10,469	2 2
Total ...	1,090,653	1,49,835	2 2

282. The total sales of toddy amounted to 1,090,652 gallons against 986,289 in Fasli 1288. The increase was in the taluks of Mangalore, Kasaragód and Udipi, while in the taluks of Uppinangadi and Coondapoor there was a decrease. The quantity sold represents not only quantity drunk as toddy, but also quantity sold to arrack distillers for manufacturing arrack. The average price was 2 annas 2 pies per gallon.

283. The following statement shows the financial results of the working of the several farms according to returns furnished by the renters:—

Taluku.	Receipts.	Charges.	Profit or Loss.
Mangalore ...	RS.	RS.	RS.
Kasaragód ...	29,354	25,740	+ 3,614
Uppinangadi ...	13,520	14,140	- 620
Udipi ...	7,343	6,673	+ 670
Coondapoor ...	16,597	9,628	+ 6,969
	4,201	7,200	- 2,999

284. From the above it would appear that the Mangalore, Uppinangadi, and Udipi Farms were worked at a profit, while the renters of Kasaragód and Coondapoor suffered losses. In the case of the two latter farms the Collector reports that the bids were high, but the losses of the Coondapoor renter is attributed partly to the dissensions between him and the arrack renter. All the farms except Mangalore were sublet and the losses or gains of the sub-renters are shown as reported in the margin.

	Gain or Loss.
Kasaragód ..	+ 1,348
Uppinangadi ..	- 1,003
Udipi ..	- 245
Coondapoor ..	- 3,752
	- 3,652

285. MALABAR.—The aggregate rental of the toddy farms at the commencement of the lease was Rs. 1,42,200, but it has been reduced by subsequent resales to Rs. 1,15,800. The number of shops actually maintained for the sale of toddy was 1,003 out of a total number sanctioned, viz., 2,268. The account furnished by the Collector of the distribution of the shops is erroneous. Returns of sales appear to have been received only from 869 shops, the quantity sold in which amounted to 1,002,345 gallons. The average price per gallon for the whole district was 3 annas 1 pie. The highest price 4 annas was obtained in Kóttayam; in Kurumbranád and Cochin it was 3 annas; in Calicut 3 annas 8 pies; in Cannanore Cantonment 3 annas 4 pies; in Ernád 2 annas 2 pies; and in the rest of the district 2 annas.

286. The following shows the receipts and charges of the renters as per accounts furnished by them:—

Taluk.	Receipts.	Charges.	Gain or Loss.
	RS.	RS.	RS.
Cherakal ...	22,914	18,074	+ 4,840
Cannanore Cantonment...	30,855	35,220	- 4,365
Kóttayam ..	27,207	25,854	+ 1,353
Kurumbranád ..	8,429	10,338	- 1,909
Calicut ..	45,835	45,440	+ 395
Ernád ..	8,404	3,174	+ 5,230
Pálghat ..	7,895	8,447	- 552
Ponáni ..	3,450	3,776	- 326
Cochin ..	8,576	7,968	+ 608
Walwanád ..	3,894	2,425	+ 1,469
	1,67,459	1,60,716	+ 6,743

But the figures do not appear to have been checked by the Collector and are not entitled to any credit.

287. The following Statement shows the Demand, Collection and Balance of the Alkari Revenue of the several Districts. The Total Collections, Arrears and Current amount to Rs. 57,52,555 against Rs. 60,88,810 in the previous Fiscal.

Districts.	DEMAND.										COLLECTIONS.									
	ARREARS.					CURRENT.					ARREARS.					CURRENT.				
	Arrears.		Arrears.		Total Columns 2, 3, 4 and 8.	Arrears.		Arrears.		Total Columns 2, 3, 4 and 8.	Arrears.		Arrears.		Total Columns 2, 3, 4 and 8.	Arrears.		Arrears.		Total Columns 2, 3, 4 and 8.
	Toddy.	Miscellaneous.	Toddy.	Miscellaneous.		Toddy.	Miscellaneous.	Toddy.	Miscellaneous.		Toddy.	Miscellaneous.	Toddy.	Miscellaneous.		Toddy.	Miscellaneous.	Toddy.	Miscellaneous.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Ganjam ..	22,361	1,356	38	83,350	12,527	839	96,716	1,20,471	22,361	881	5,844	188	..	66,181	6,816	..	..	..	..	..
Vizagapatam ..	393	22,423	..	36,991	40,097	1,220	78,308	1,01,124	393	..	..	5,844	..	35,042	..	..	..	..	..	..
Nellore ..	19,234	9,680	40	79,489	15,548	480	95,517	1,24,471	19,234	..	..	..	..	64,103	..	..	..	..	..	..
Cuddapah ..	6,073	7,108	..	1,42,466	17,343	288	1,60,067	1,73,278	6,073	..	..	4,949	..	1,30,764	..	..	..	..	..	..
Bellary (Cantonment) ..	2,67,766	2,81,440	..	1,24,669	1,64,612	6,809	2,95,480	8,44,696	86,363	..	..	55,289	..	1,24,047	..	..	..	..	..	..
Do. ..	10,067	..	..	1,20,684	..	..	1,20,684	1,30,741	10,067	..	..	..	..	1,18,241	..	..	..	..	..	..
Kurnool ..	15,264	88,992	..	66,501	51,759	21,293	1,39,553	2,43,809	15,264	..	..	..	..	69,245	..	..	..	..	..	..
Chingelput ..	1,514	12,317	..	1,17,845	1,39,100	447	2,57,392	2,71,223	1,514	..	..	..	..	32,396	..	..	..	..	..	..
North Arcot ..	15,999	86,260	..	2,44,750	1,04,539	905	3,50,194	4,62,453	8,182	..	..	..	..	2,33,172	..	..	..	..	..	..
South Arcot ..	16,206	33,820	..	1,36,041	1,85,795	5,515	3,27,351	3,77,377	16,206	..	..	..	..	1,30,527	..	..	..	..	..	..
Tanjore ..	..	..	..	95,815	3,80,000	1,472	4,77,287	4,77,287	..	..	..	..	..	95,815	..	..	..	..	..	..
Trichinopoly ..	13,755	12,694	..	93,559	66,775	2,046	1,62,371	1,88,820	13,755	..	..	..	..	73,818	..	..	..	..	..	..
Madura ..	1,03,939	38,282	..	81,037	60,445	903	1,42,385	2,89,344	58,433	..	..	..	..	79,887	..	..	..	..	..	..
Tinnevely ..	50,879	21,610	..	59,865	60,062	..	1,09,927	1,82,446	50,879	..	..	..	..	58,800	..	..	..	..	..	..
Coimbatore ..	15,744	23,910	..	1,07,360	1,04,600	..	2,13,198	2,58,852	15,744	..	..	..	..	1,07,360	..	..	..	..	..	..
Nilgiris ..	24,158	..	..	1,42,244	..	..	1,48,708	1,73,207	24,158	..	..	..	..	1,29,010	..	..	..	..	..	..
Salem ..	4,797	65,295	..	1,78,558	1,08,800	1,011	2,88,369	3,68,461	4,797	..	..	..	..	1,49,950	..	..	..	..	..	..
Malabar ..	20,255	12,347	..	65,500	1,19,493	8,124	1,93,119	2,25,701	20,255	..	..	..	..	48,236	..	..	..	..	..	..
Total ..	6,08,374	7,23,564	5,157	19,76,115	16,21,397	59,164	36,56,666	49,93,761	3,72,648	7,817	2,46,074	30,621	341	17,89,806	1,56,684	..	..	..	..	..
Vizagapatam ..	10,447	3,202	..	84,275	..	..	84,275	97,924	10,447	..	..	..	..	78,463	..	..	..	..	..	..
Godavari ..	20,091	9,602	..	2,56,020	1,67,105	..	4,23,125	4,62,818	20,091	..	..	..	..	1,94,432	..	..	..	..	..	..
Kistna ..	72,675	17,746	..	1,51,237	77,180	..	2,28,417	3,18,838	26,262	..	..	..	..	1,25,420	..	..	..	..	..	..
Kurnool ..	31,764	..	..	59,865	..	..	12,009	43,773	10,711	..	..	..	..	11,455	..	..	..	..	..	..
South Canara ..	26,689	..	..	90,950	60,775	..	1,51,725	1,78,414	8,003	..	..	..	..	89,343	..	..	..	..	..	..
Malabar ..	3,660	..	..	81,640	..	..	81,640	85,300	3,175	..	..	..	..	76,085	3,030	..	..	..	..	..
Total ..	1,65,326	30,550	..	6,76,131	3,05,060	..	9,81,191	11,77,067	73,689	485	17,745	..	..	5,75,228	3,030	..	..	..	..	..
Vizagapatam ..	..	..	..	24,482	927	..	25,409	25,409	..	..	..	..	..	24,482	..	..	..	..	..	..
Madras Town ..	..	8,892	..	6,37,935	3,21,699	14,661	9,74,295	10,08,758	14,177	11,003	8,834	..	..	6,20,943	..	..	..	..	..	..
Total ..	25,571	8,892	..	6,62,417	3,22,626	14,661	9,99,704	10,34,167	14,177	11,003	8,834	..	..	6,45,425	..	..	..	..	..	..
Grand Total ..	7,99,271	7,63,006	5,157	33,14,663	22,49,083	73,815	56,37,561	72,04,955	4,60,514	19,305	2,72,653	30,621	341	30,10,439	1,59,714	..	..	..	..	..

* Inclusive of Rs. 2,545 on beer.

COLLECTIONS—(Continued).										BALANCE.										
CURRENT—(Continued).					ARREARS.					CURRENT.					Total Columns 25 and 29.					
Toddy.		Remis- sion.	Miscel- laneous.	Total.	Total Columns 10, 11, 12, 13, 14, and 20.					Arreack.		Toddy.	Miscel- laneous.	Total.	Arreack.		Toddy.	Miscel- laneous.	Total.	Total Columns 25 and 29.
17	18	19	20	21	22	23	24	25	26	27	28	29	30							
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288. The following statement shows the number of Wholesale and Retail Licenses issued for the sale of European Wines and Spirits and of Country Beer:—

Districts.	EUROPEAN LIQUORS.				COUNTRY-BREWED BEER.				TOTAL.							
	WHOLESALE.		RETAIL.		WHOLESALE.		RETAIL.									
	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.								
										TOTAL.		TOTAL.				
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.				
Ganjam	7	175	0	0	8	120	0	0	15	295	0	0	15	295	0	0
Vizagapatam	17	425	0	0	15	225	0	0	32	650	0	0	32	650	0	0
Godavari	21	525	0	0	32	480	0	0	63	1,005	0	0	63	1,005	0	0
Kistna	10	250	0	0	14	210	0	0	24	460	0	0	24	460	0	0
Nellore	7	175	0	0	7	105	0	0	14	280	0	0	14	280	0	0
Cuddapah	4	100	0	0	10	150	0	0	14	250	0	0	14	250	0	0
Bellary	11	275	0	0	21	307	8	0	32	582	8	0	32	582	8	0
Kurnool	*4	*100	0	0	*4	*60	0	0	*8	*160	0	0	*8	*160	0	0
Madras	..	..	..	..	120	5,318	12	0	120	5,318	12	0	120	5,318	12	0
Chingleput	3	56	4	0	10	112	8	0	13	168	12	0	13	168	12	0
North Arcot	10	250	0	0	31	465	0	0	41	715	0	0	41	715	0	0
South Arcot	15	325	0	0	20	288	12	0	35	583	12	0	35	583	12	0
Tanjore	12	281	4	0	12	164	8	0	24	416	8	0	24	416	8	0
Trichinopoly	12	225	0	0	17	191	4	0	29	416	4	0	29	416	4	0
Madurai	9	225	0	0	14	210	0	0	23	435	0	0	23	435	0	0
Tinnevely	14	350	0	0	12	180	0	0	26	530	0	0	26	530	0	0
Coimbatore	12	237	8	0	20	232	8	0	32	470	0	0	32	470	0	0
Nilgiris	38	950	0	0	40	600	0	0	78	1,550	0	0	78	1,550	0	0
Salem	13	325	0	0	20	300	0	0	33	625	0	0	33	625	0	0
South Canara	6	150	0	0	3	45	0	0	9	195	0	0	9	195	0	0
Malabar	69	..	..	..	88	..	..	..	157	3,008	5	4	157	3,008	5	4
Total	294	..	..	..	518	..	..	..	812	18,144	1	4	812	18,144	1	4

* The return from Kurnool not having been received, the previous year's figures have been taken.

† Information regarding the consumption of these liquors is still incomplete. No changes were made in the rates of fees leviable on licenses. The number of licenses, wholesale and retail, is given as 812 against 827 in the previous year, and the fees collected as Rs. 18,144 against Rs. 20,075.

‡ Owing to the substitution of the official for the fasli year in abkari transactions from 1st April 1880, licenses for the sale of European liquors and country-brewed beer were first issued for nine months only from 1st July 1879 to 31st March 1880, and separate licenses were again issued for twelve months from 1st April 1880, and Collectors have not adopted a uniform course in calculating the number of licenses issued and the amount of fees collected for the fasli under report. The figures given above are therefore not accurate.

§ In Fasli 1288 shops for the sale of country-brewed beer were opened only in the districts of Bellary, Coimbatore, Nilgiris and Madurai; in the year under report the sale was discontinued in Bellary and Madurai, but was extended to North Arcot, Trichinopoly, and Salem. The total number of licenses was 62 against 57 in the previous year. The manufacture of beer was only allowed on the Nilgiris, where a fresh brewery was opened by the Nilgiri Brewery Company, in addition to the two licensed in the preceding year. The total quantity of beer issued was 27,963 Imperial gallons against 27,324 in the previous year, and the duty levied thereon amounted to Rs. 2,385 against Rs. 4,067, the large falling off being due to the issue of a greater proportion of beer of 6 per cent. alcoholic strength, which pays a lower rate of duty than in Fasli 1288.

APPENDIX B.

STATEMENT showing Toddy Rents in the several Districts in the Presidency for Fasli 1289.

Districts.	Taluks.	Rent per Fasli.	Districts.	Taluks.	Rent per Fasli.	
Ganjam.		RS.	Kistna.	Bandar	26,050	
	Chicacole	5,690		Gudiváda	9,200	
	Parlákimedi	275		Nandigáma	4,300	
	Tekkali	1,000		Núzvid	4,100	
	Tarlá	275		Visannapet	2,700	
	Ichápur	1,505		Bapatla	6,050	
	Ganjam, Sirastanum	124		Bezváda	6,650	
	Munsurootta	276		Vinukonda	360	
	Purushottapur	55		Narsaraopet	610	
	Kallikot	150		Palnád	1,310	
	Adgada	315		Sattenapalle	1,000	
	Biridi	70		Répalli	8,800	
	Dhárakót	66		Guntúr	6,050	
	Badagada	200				
	Jalantra	500		Total ...	77,180	
	Mandasa	260	Nellore.	Nellore	4,255	
	Báruva	860		Gúdúr	4,620	
	Mohiri	370		Rápúr	1,180	
	Suradá	265		Atmakúr	1,235	
	Gumsur	150		Kávali	1,960	
	Hamma and Polúr	5		Udayagiri	640	
	Chikati, Jarada, and Surangi	25		Kandukúr	190	
	Sérgadá, Chinnakimedi, Aska, and Peddakimedi.	91		Kanigiri	101	
				Ongole	915	
				Venkatagiri	300	
		Podili and Darsi		72		
				Total ...	15,468	
Vizagapatam.	Vizagapatam	13,000	Cuddapah.	Cuddapah	2,610	
	Anakápalle	2,200		Sidhout	385	
	Viravalle	1,200		Badvel	300	
	Bimlipatam	3,300		Proddutur	800	
	Vizianagrum	6,150		Jammalamadugu	226	
	Gazapatnagar	1,650		Kadiri	700	
	Chipurupalle	4,810		Pulivendla	620	
	Sálúr	212		Ráyachóti	651	
	Bobbili	1,500		Váyalpád	3,175	
	Pálkonda	3,450		Madanapalli	6,626	
	Parvatinuggur	579		Pullampet	1,250	
	Srungavarapucotta	950				
	Sárvasiddhi	1,350		Total ...	17,343	
Golgonda	325	Bellary.	Bellary	8,360		
			Hospet	10,200		
			Hudligi	6,105		
			Huvinhadgalli	1,010		
			Harpanahalli	7,000		
			Alúr	1,150		
			Adoni	11,350		
			Gooty	8,000		
			Tadpatri	5,800		
			Raidrug	3,800		
			Anantapur	9,110		
			Dharmavaram	11,490		
			Penukonda	15,050		
			Hindupur	18,050		
		Madakasira	6,700			
		Bellary Cantonment	15,550			
			Total ...	1,38,725		
	Total ...	12,527				
Vizagapatam.	Vizagapatam	13,000				
	Anakápalle	2,200				
	Viravalle	1,200				
	Bimlipatam	3,300				
	Vizianagrum	6,150				
	Gazapatnagar	1,650				
	Chipurupalle	4,810				
	Sálúr	212				
	Bobbili	1,500				
	Pálkonda	3,450				
	Parvatinuggur	579				
	Srungavarapucotta	950				
	Sárvasiddhi	1,350				
	Golgonda	325				
	Total ...	40,676				
Godavari.	Rámachandrapuram	12,000				
	Tanuku	13,000				
	Rajahmundry	20,210				
	Peddapur	2,800				
	Yernagúdem	14,020				
	Ellore	27,400				
	Cocanada and Coringa Dns.	25,000				
	Amalápuram	17,110				
	Narsápur	17,710				
	Bhímavaram	13,000				
	Pithapuram and Tuni Dns.	2,015				
		Total ...	1,64,265			

Statement showing Toddy Rents in the several Districts in the Presidency for Fasli 1289.

Districts.	Taluks.	Rent per Fasli.	Districts.	Taluks.	Rent per Fasli.
Kurnool.	Cumbum ...	Rs. 3,825	Trichinopoly.	Trichinopoly Taluk and Cantonment ...	Rs. 50,050
	Márkápúr ...	752		Musiri ...	7,375
	Rámallakót ...	20,600		Kulitalai ...	5,400
	Nandikótkur ...	10,000		Perambalur ...	1,600
	Pattikonda ...	7,100		Udayárpálaiyam ...	2,350
	Nandyál ...	8,025		Total ...	66,775
	Sirvel ...	550	Madura.	Madura ...	10,400
	Koilkuntla ...	755		Tirumangalam ...	500
Chingleput.	Saidápet ...	22,200		Melúr ...	6,700
	Ponnéri ...	20,400		Periyakulam ...	1,800
	Madurántakam ...	22,800		Dindigul ...	840
	Chingleput ...	29,000		Palni ...	1,100
	Tiruvallúr ...	10,200		Ramnád Zemindari ...	14,000
	Conjeeveram ...	34,500		Sivaganga do. ...	24,300
North Arcot.	Total ...	1,39,100	Tinnevely.	Total ...	59,640
	Chittoor ...	6,525		Tinnevely ...	6,000
	Chandragiri ...	3,600		Ambásamudram ...	4,100
	Palmanér ...	4,300		Otapidáram ...	5,450
	Gudiyáttam ...	17,125		Tenkási ...	3,100
	Vellore ...	10,175		Nángunéri ...	3,600
	Wálajápet ...	9,575		Sátúr ...	330
	Arcot ...	15,000		Tenkarai ...	7,500
	Wandewash ...	6,050		Sankaranainárkoil ...	6,000
	Pólúr ...	7,550		Srivilliputtur ...	13,100
	Kalahasti Zemindari ...	2,000		Total ...	49,180
	Kárvetnagar Zemindari ...	5,675	Coimbatore.	Coimbatore ...	42,000
	Kangundi do. ...	3,525		Satyamangalam ...	9,000
	Punganúr do. ...	2,450		Kollegál ...	4,600
	Arni Jaghire ...	5,000		Polláchi ...	7,800
South Arcot.	Total ...	98,550		Bhaváni ...	3,500
	Cuddalore ...	80,000		Pulladam ...	12,700
	Villupuram ...	15,070		Dhárápuram ...	3,500
	Tirukoilúr ...	2,555		Karúr ...	4,800
	Kallakurchi ...	1,355		Udamalpet ...	1,500
	Vridhdháchalam ...	5,205		Erode ...	15,100
	Tiruvannámalai ...	4,055	Salem.	Total ...	1,04,500
	Tindivanam ...	17,125		Salem ...	40,000
Tanjore.	Chidambaram ...	60,130		Atúr ...	8,500
	Total ...	1,85,495		Námakal ...	5,000
	Tanjore ...	50,100		Tiruchengód ...	9,700
	Kumbakónam ...	80,160		Dharmapuri ...	2,400
	Máyavaram ...	50,600		Krishnagiri ...	4,650
	Shiyáli ...	32,100		Hosúr ...	24,150
	Nannilam ...	55,100		Tirupatúr ...	10,400
	Negapatam ...	50,500		Uttankarai ...	4,000
Tanjore.	Tiruturaipúndi ...	25,100	Salem.	Salem ...	40,000
	Mannárgudi ...	21,200		Atúr ...	8,500
	Patukóta ...	15,200		Námakal ...	5,000
	Total ...	3,80,000		Tiruchengód ...	9,700
			Total ...		
			1,08,800		

Statement showing Toddy Rents in the several Districts in the Presidency for Fasli 1289.

Districts.	Taluks.	Rent per Fasli.	Districts.	Taluks.	Rent per Fasli.
South Canara.	Mángalore ...	Rs. 25,350	Malabar.	Kóttayam ...	Rs. 13,200
	Kásaragód ...	13,500		Kurumbranád ...	8,600
	Uppinangadi ...	6,300		Calicut ...	25,100
	Udipi ...	8,575		Ernád ...	5,100
	Kandapur ...	7,050		Walawanad ...	2,900
	Total ...	60,775		Pálghat ...	3,800
Malabar.	Cannanore Cantonment ...	33,500		Ponáni ...	3,100
	Chirakal ...	13,200		Cochin ...	7,300
			Total ...		
			1,15,800		

APPENDIX C.

No. 1.—Total Revenue derived from Duties upon the Consumption of Spirits, Fermented Liquors and Drugs.

Districts.	POPULATION.				REVENUE FROM DUTY ON				Incidence per Head of Population.	Number of Licenses for Retail of the foregoing.	Population per License.
	Mahomedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Spirits.	Beer and other Fermented Liquors.	Drugs.	Total Revenue.			
Ganjam	4,826	1,515,262	1,520,088	182-9	RS. 84,189	RS. 12,527	RS. 96,716	RS. A. P. 0 1 0	1,353	1,123	
Vizagapatam	21,030	2,138,169	2,159,199	117-7	1,46,988	41,024	1,87,992	0 1 5	2,439	885	
Godavari	35,173	1,557,766	1,592,939	255-9	2,56,020	1,67,105	4,23,125	0 4 3	2,586	616	
Kistna	78,941	1,373,433	1,452,374	180-7	1,51,237	77,180	2,28,417	0 2 6	2,868	507	
Nellore	65,670	1,311,141	1,376,811	162-7	79,969	15,548	95,517	0 1 1	880	1,564	
Cuddapah	103,676	1,247,518	1,351,194	161-5	1,42,754	17,343	1,60,097	0 1 11	855	1,580	
Bellary	127,783	1,840,223	1,968,006	151-5	2,51,562	1,64,612	4,16,174	0 4 0	1,899	878	
Kurnool	107,920	851,720	959,640	130-4	99,803	51,759	1,51,562	0 2 6	846	1,134	
Madras	51,265	356,870	408,135	12,754-2	*4,54,638	28	7,72,687	1 14 3	7820	498	
Chingleput	22,891	904,710	927,601	337-5	1,18,292	1,39,100	2,57,392	0 4 5	980	947	
North Arcot	86,741	1,928,537	2,015,278	282-3	2,45,655	1,04,539	3,50,194	0 2 9	1,431	1,408	
South Arcot	44,567	1,711,250	1,755,817	360-3	1,41,556	1,85,795	3,27,351	0 2 11	1,336	1,314	
Tanjore	102,703	1,871,028	1,973,731	340-1	97,287	3,80,000	4,77,287	0 3 10	2,747	719	
Trichinopoly	32,024	1,168,384	1,200,408	341-5	95,596	66,775	1,62,371	0 2 2	632	2,256	
Madura	132,833	2,133,782	2,266,615	238-5	81,940	60,445	1,42,385	0 1 0	3,237	700	
Tinnevely	84,753	1,609,206	1,693,959	327-3	59,865	50,062	1,09,927	0 1 0	1,331	1,273	
Coimbatore	36,026	1,727,248	1,763,274	237-3	1,08,698	1,04,500	2,13,198	0 1 11	1,085	1,625	
Nilgiris	1,936	72,595	74,531	66-1	1,46,163	2,545	1,48,708	1 15 11	174	428	
Salem	52,312	1,914,683	1,966,995	262-9	1,79,569	1,08,800	2,88,369	0 2 5	1,459	1,348	
South Canara	83,178	835,184	918,362	235-4	90,950	60,775	1,51,725	0 2 8	1,666	551	
Malabar	581,609	1,654,611	2,236,220	376-7	1,55,264	1,19,495	2,74,759	0 2 0	2,174	1,028	
Total ..	1,857,857	29,423,320	31,281,177	226-0	31,87,930	22,47,995	54,35,953	0 2 9	82,698	956	
				Import duty on Spirits		3,92,333					
				Do. on Wines		99,344					
				Grand Total ..		59,27,630					

* Net revenue excluding cost of liquor and establishment.

† Colombo arrack shops

Putai do. 48

Retail of European spirits 53

Chendu shops 120

Toddy do. 17

820

No. 2.—Revenue derived from Duty on the Consumption of Spirits.

Districts.	POPULATION.			X Number of Wholesale Licenses.	REVENUE FROM DUTY ON			Incidence per Head.	Number of Licenses for Retail.	Population per License.		
	Mahomedans.	Hindus and others.	Total.		Number of Persons to the Square Mile.	Spirits distilled in India on the European method or Imported.					Country Spirits.	Total.
						Rs.	Rs.					
Ganjam ..	4,826	1,515,262	1,520,088	182.9	295	83,894	84,189	Rs. A. P.	888	1,712		
Vizagapatam ..	21,030	2,138,169	2,159,199	117.7	650	1,46,318	1,46,968	0 0 11	1,847	1,169		
Godavari ..	35,173	1,557,766	1,592,939	255.9	1,005	2,55,015	2,56,020	0 2 7	1,499	1,063		
Kistna ..	78,941	1,373,433	1,452,374	180.7	460	1,50,777	1,51,237	0 1 8	638	2,276		
Nellore ..	65,670	1,311,141	1,376,811	162.7	280	79,689	79,969	0 0 11	359	3,835		
Cuddapah ..	103,676	1,247,518	1,351,194	161.5	250	1,42,504	1,42,754	0 1 8	596	2,267		
Bellary ..	127,783	1,540,223	1,668,006	151.5	582	2,50,980	2,51,562	0 2 5	719	2,227		
Kurnool ..	107,920	851,720	959,640	130.4	*160	99,643	99,803	0 1 8	430	2,232		
Madras ..	51,265	356,870	408,135	12,754.2	2,90,713	1,63,880	4,54,593	1 1 10	221	1,847		
Chingleput ..	22,891	904,710	927,601	337.5	169	1,18,123	1,18,292	0 2 0	423	2,193		
North Arcot ..	86,741	1,928,537	2,015,278	282.3	715	2,44,940	2,45,655	0 1 11	679	2,968		
South Arcot ..	44,567	1,711,250	1,755,817	360.3	584	1,40,972	1,41,556	0 1 3	902	1,947		
Tanjore ..	102,703	1,871,028	1,973,731	540.1	446	96,841	97,287	0 0 9	548	3,602		
Trichinopoly ..	32,024	1,168,384	1,200,408	341.5	416	95,180	95,596	0 1 3	405	2,964		
Madura ..	132,833	2,133,782	2,266,615	238.5	435	81,505	81,940	0 0 7	2,162	1,053		
Tinnevely ..	84,753	1,609,206	1,693,959	327.3	530	59,335	59,865	0 0 7	682	2,484		
Coimbatore ..	36,026	1,727,248	1,763,274	237.3	470	1,08,228	1,08,698	0 1 0	731	2,412		
Nilgiris ..	1,936	72,595	74,531	66.1	1,550	1,44,613	1,46,163	1 15 5	136	548		
Salem ..	62,312	1,914,683	1,966,995	262.9	625	1,78,944	1,79,569	0 1 6	698	2,818		
South Canara ..	83,178	835,184	918,362	235.4	195	90,755	90,950	0 1 7	832	1,104		
Malabar ..	581,609	1,654,611	2,236,220	376.7	3,008	1,52,256	1,55,264	0 1 1	878	2,547		
Total ..	1,857,857	29,423,320	31,281,177	226.0	3,03,538	28,84,392	31,87,930	0 1 7	16,293	1,920		

* Information not having been received for the current year, the previous year's figure has been adopted.

No. 3.—Revenue derived from Duty upon the Consumption of Spirits manufactured in India on the European method or Imported from abroad.

Districts.	POPULATION.			Number of Persons to the Square Mile.	LICENCE NUMBER.		RATE OF LICENCE DUTY.		STILL HEAD AND IMPORT DUTY.					Incidence of Still Head Duty per Gallon.	Incidence of Total Duty collected per Gallon.	Total Revenue.	Incidence per Head.	Population per Retail License.
	Mahomedans.	Hindus and others.	Total.		Wholesale.	Retail.	Rate of Duty per Imperial Gallon.	Rate of Duty per London Proof.	Number of Gallons on which Duty was levied.	Average Strength.	Total Duty collected.							
											RS.	US. A. P.						
Ganjam ..	4,826	1,615,262	1,520,083	182-9	15	..	..	..	..	..	..	..	..	..	295	0 0 -04	101,339	
Vizagapatam ..	21,030	2,138,169	2,150,199	117-7	32	..	..	..	..	..	..	..	..	..	650	0 0 -06	67,475	
Godavari ..	35,173	1,557,768	1,592,939	253-9	53	..	..	..	..	..	..	..	..	..	1,005	0 0 -12	30,055	
Kistna ..	78,941	1,373,433	1,452,374	180-7	24	..	..	..	..	..	..	..	..	..	450	0 0 -06	60,516	
Nellore ..	65,670	1,311,141	1,376,811	162-7	14	..	..	..	..	..	..	..	..	..	280	0 0 -04	98,344	
Cuddapah ..	103,676	1,247,518	1,351,194	161-5	14	..	..	..	..	..	..	..	..	..	250	0 0 -04	96,514	
Bellary ..	127,783	1,540,223	1,668,006	151-5	32	..	..	..	..	..	..	..	..	..	582	0 0 -07	52,123	
Kurnool ..	107,920	831,720	939,640	150-4	8	..	..	..	..	..	..	..	..	..	..	..	..	
Madras ..	51,265	356,870	408,135	127-4	168	..	..	..	..	..	..	..	..	..	2,90,713	3 5 9	119,705	
Chingleput ..	22,891	904,710	927,601	337-5	13	..	..	..	..	..	..	..	..	..	169	0 0 -03	2,429	
North Arcot ..	85,741	1,928,537	2,015,278	282-3	41	..	..	..	..	..	..	..	..	..	715	0 0 -07	71,354	
South Arcot ..	44,507	1,711,250	1,755,817	360-3	35	..	..	..	..	..	..	..	..	..	584	0 0 -06	49,153	
Tanjore ..	102,703	1,871,028	1,973,731	540-1	34	..	..	..	..	..	..	..	..	..	446	0 0 -04	50,166	
Trichinopoly ..	32,024	1,168,384	1,200,408	341-5	29	..	..	..	..	..	..	..	..	..	416	0 0 -07	68,051	
Madura ..	132,833	2,133,782	2,266,615	238-5	23	..	..	..	..	..	..	..	..	..	435	0 0 -04	41,393	
Tinnevely ..	84,753	1,609,206	1,693,959	327-3	26	..	..	..	..	..	..	..	..	..	530	0 0 -06	98,548	
Coimbatore ..	36,026	1,727,248	1,763,274	237-3	32	..	..	..	..	..	..	..	..	..	470	0 0 -05	65,152	
Nilgiris ..	1,936	72,505	74,531	66-1	78	..	..	..	..	..	..	..	..	..	1,550	0 0 -06	55,102	
Salem ..	52,312	1,914,683	1,966,995	262-9	33	..	..	..	..	..	..	..	..	..	625	0 0 -06	957	
South Canara ..	83,178	835,184	918,362	235-4	9	..	..	..	..	..	..	..	..	..	195	0 0 -04	59,606	
Malabar ..	581,609	1,654,611	2,236,220	376-7	157	..	..	..	..	..	..	..	..	..	3,008	0 0 -26	1,02,040	
Total ..	1,857,857	29,423,320	31,281,177	226-0	870	..	..	..	..	..	..	..	..	..	3,03,538	0 0 1-23	35,955	

* Information not having been received for the current year, the previous year's figures have been adopted.

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

Districts.	POPULATION.			Number of Persons to the Square Mile.	Number of Government central Distilleries.	NUMBER OF LICENSES.		RATE OF LICENSE DUTY.		AMOUNT OF REVENUE INCLUDING LICENSE DUTY LEVIED BY				Consumption in Imperial Gallons.	Average Strength.	Consumption in Imperial Gallons, London Proof.	Rate of Duty per Imperial Gallon, London Proof.	Revenue per Head.	Population per Retail License.	
	Mahomedans.	Hindus and others.	Total.			Wholesale Shops.	Retail shops.	Wholesale.	Retail.	Still Head Duty.		Contract of Out Stills not of fixed capacity.								Total.
										Forming of Out Stills not of fixed capacity.	Contract of Out Stills not of fixed capacity.									
Ganjam	4,826	1,515,262	1,520,088	182.9	..	..	873	..	..	83,894	..	84,275	83,894	25,689	56°	11,227	7 7 7	0 0 11	1,741	
Vizagapatam	21,030	2,159,190	2,159,190	117.7	..	..	1,815	..	..	62,043	..	255,015	146,318	85,007	62°	40,990	3 9 1	0 1 1	1,190	
Godavari	35,173	1,557,766	1,592,939	255.9	..	..	1,416	..	..	..	..	150,777	255,015	237,952	60°	95,181	2 10 10	0 2 7	1,102	
Kistna	78,941	1,373,433	1,452,374	180.7	..	..	614	..	..	..	..	..	150,777	100,950	52°	48,176	3 2 1	0 1 8	2,365	
Nellore	65,670	1,311,141	1,376,811	162.7	..	..	345	..	..	79,689	..	..	79,689	39,213	30°	27,449	2 14 5	0 0 11	3,091	
Cuddapah	103,676	1,247,518	1,351,194	161.5	..	..	682	..	..	142,504	..	..	142,504	70,155	30°	49,108	2 14 5	0 1 8	2,822	
Bellary	127,733	1,540,223	1,668,006	151.5	..	..	717	..	..	250,980	..	..	250,980	97,194	32°	68,036	3 11 0	0 2 6	2,827	
Kurnool	107,920	851,720	959,640	130.4	..	..	422	..	..	87,634	..	12,009	99,643	23,103	32°	15,703	5 11 6	0 2 6	2,774	
Madras	51,265	356,870	408,135	127.4	..	..	53	..	..	163,880	..	..	163,880	51,328	30°	35,930	4 9 0	0 6 5	7,701	
Chingleput	22,891	904,710	927,601	337.5	..	..	410	..	..	118,123	..	..	118,123	50,727	30°	35,509	3 5 3	0 2 0	2,262	
North Arcot	86,741	1,928,537	2,015,278	282.3	..	..	638	..	..	244,940	..	..	244,940	105,814	30°	74,070	3 4 11	0 1 11	3,159	
South Arcot	44,567	1,711,250	1,755,817	360.3	..	..	867	..	..	140,972	..	..	140,972	70,093	31°	48,414	2 14 7	0 1 3	2,025	
Tanjore	102,703	1,871,028	1,973,731	540.1	..	..	514	..	..	96,841	..	..	96,841	41,951	30°	29,099	3 5 3	0 0 9	3,840	
Trichinopoly	32,024	1,168,384	1,200,408	341.5	..	..	376	..	..	95,180	..	..	95,180	45,949	30°	32,164	2 15 4	0 1 3	3,193	
Madura	132,833	2,133,782	2,266,615	238.5	..	..	2,129	..	..	81,505	..	..	81,505	39,360	30°	27,552	2 15 4	0 0 7	1,065	
Tinnevely	84,753	1,609,206	1,693,959	327.3	..	..	656	..	..	59,335	..	..	59,335	37,120	37°	22,700	2 9 10	0 0 7	2,582	
Coimbatore	36,026	1,727,248	1,763,274	237.3	..	..	699	..	..	108,228	..	..	108,228	54,967	30°	38,477	2 13 0	0 1 0	2,523	
Nilgiris	1,936	72,595	74,531	66.1	..	..	68	..	..	144,613	..	..	144,613	62,699	26°	46,464	3 1 10	1 15 1	1,285	
Salem	52,312	1,914,583	1,966,995	262.9	..	..	665	..	..	178,944	..	..	178,944	61,581	30°	43,107	4 2 6	0 1 5	2,958	
South Canara	83,178	835,184	918,362	235.4	..	..	823	..	..	..	..	90,755	90,755	141,440	58°	59,695	1 8 4	0 1 7	1,116	
Malabar	581,609	1,654,611	2,236,220	376.7	..	..	721	..	..	70,616	..	81,640	152,256	50,885	52°	24,306	6 4 3	0 1 1	3,102	
Total ..	1,857,857	29,423,320	31,281,177	226.0	..	..	15,423	..	..	2,209,921	674,471	..	2,884,392	1,492,807	..	875,357	3 4 10	0 1 6	2,028	

Statement No. 5 is Nil, no information being available regarding materials used in distilling Arrack. No. 6.—Revenue from Wine, Beer and Fermented Liquor

[illegible]

* Information not having been received, last year's figures have been repeated.

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.
	Mahomedans.	Hindus and others.	Total.	Number of Persons to the Square Mile.							
Madras Town	51,265	356,870	408,135	12,754.2	17	..	..	No information.	RS. 28	..	24,008

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

[illegible]

90 5 September / 81 No 121/5

Rev 1881. *Depart*
Board of Revenue,
MADRAS.

N^o 7207

FROM THE SECRETARY TO THE
BOARD OF REVENUE,

TO THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT.

Printed December 24th.

Received

26th

10TH DECEMBER 1881, No. 3193.

Print in Abstract

*Sing. Board -
S. Secretary to the Govt.
of Madras
Revenue Department
Circular for the Board*

FORWARDING the Excise Report for Fasli
1289.

C N^o 7207 7-1881. Excise Report - 91

This lengthy report with all the tables
appended to it affords no comparative
view of the financial results of the year
under report and the one preceding it
or any other year.

The table in para 8 shows
^{totals of} ~~gross~~ quantities made up of different
strengths, and in fact gives only an
idea of the volume of the liquid
irrespective of alcoholic strength.
This looks much like giving the
total of 5 Rupees and 5 Annas as
 $5 + 5 = 10$. The incredibly small
quantities entered opposite to Vizagapatnam
for years prior to Fasli 1288 are due
apparently to imperfect returns but my endeavours
to find some explanation of it -
somewhere have failed; possibly
it may be found in some corner of the
87 closely printed quarto page of the
Report.

(d) Enclosure of do.

If complete information was wanting, the columns should have been left blank, as they stand the figures are misleading.

The rates of consumption per head shown in the table in para 10 have been deduced apparently from the table in para 8, and, for reasons given above, are of little statistical value.

The most important of the tables is the one headed 287 (this means apparently para) in page 76, and in this there is a confusion between Zover Malabar and Wynnad Malabar as regards Zover, the whole revenue from which is entered opposite to Wynnad Malabar with a blank opposite to Zover Malabar ~~to which~~, while in point of fact, almost the whole, if not the whole, of it appertains to the latter.

In table No 4 (page 83) the consumption of Country spirits in Wynnad is included in the Nilgiri District.

and second Table at page 43, also table in para 3.

In table (page 83) the last but two columns is a puzzle to the uninitiated. The rates of duty per gallon, Zover proof, here appear in some cases as over 4, 5, 6 & 7 Rupees, while the highest limit is Rs 4 - the Import duty -; the difference between these and the supposed lower rates levied under Cabberry leases constituting the essence of the ~~so-called~~ monopoly. The fact is the excess in these cases represents the excess of the guaranteed minimum of revenue over duty on actual issues; but this fact is nowhere explained in this voluminous report.

And if the figures be true, the ruin of the renters.

There are other discrepancies besides, but neither they nor those pointed out above seem to come within the scope of a brief review such as

9th September/81 No 124/5

Dec 1881

is required of us.

In the spare copies of the current paper received yesterday, there is a fresh page (78A) with a fresh para (287) which is not to be found in the original. On the other hand, the greater portion of the notes appended to the table at page 78 of the original disappear in the spare copies.

Hasli 1289.

95

Districts	Population	Consumption in Gallons			Consumption per head of population calculated from col. 5
		As per table in the body of the report page 85	As per table No. 4	Quantity in Col. 4 reduced to London weight	
		Gallons	Gallons	Gallons	Gallons
1. Ganjam	1,520,088	58,128	25,689 ^(a)	11,227 ^(a)	.001
2. Vizagapatnam	2,159,199	85,004	85,004	40,990	.019
3. Godavari	1,592,939	234,952	234,952	95,181	.059
4. Kistna	1,452,344	100,950	100,950	48,146	.033
5. Nellore	1,346,811	39,213	39,213	24,449	.02
6. Cuddapah	1,351,194	40,155	40,155	49,108	.036
7. Bellary	1,668,106	94,194	94,194	68,036	.041
8. Kurnool	959,640	23,103	23,103	15,403	.016
9. Madras	408,135	134,904	51,328 ^(b)	35,930 ^(b)	.088
10. Chingapat	924,601	50,424	50,424	35,509	.038
11. North Arcot	2,015,248	105,814	105,814	44,040	.034
12. South Arcot	1,455,814	40,099	40,093	48,414	.024
13. Tanjore	1,943,431	41,581	41,581	29,099	.015
14. Trichinopoly	1,200,408	45,949	45,949	32,164	.024
15. Madurai	2,266,615	39,360	39,360	24,552	.012
16. Tinnevely	1,693,959	34,120	34,120	22,400	.013
17. Coimbatore	1,463,244	54,964	54,954 ^(c)	38,444 ^(c)	.022
18. Nilgiris	44,531	44,006	62,699	46,464	.623
19. Salem	1,956,995	61,581	61,581	43,104	.022
20. South Kanara	918,362	141,440	141,440	59,695	.065
21. Malabar	2,236,220	66,548	50,885 ^(d)	24,306 ^(a)	.011
Total	31,281,144	1,611,822	1,492,804	843,354	.028

- (a) (a) Represent actual sales by shop keepers so far as reported
 (b) (b). Exclusive of Colombo annex. 86,576 Gallons
 (c) (c) Includes Malabar Kynaud. 15,693 "
 (d) (d) Exclusive of do.

FORWARDING the Excise Report for Fasli 1289.

Recd
Office

Recd D/pt
97

Draft No. 346 of 27 March 1882

C. No. 7207.

From the Board of Revenue,
dated 10th December 1881, 11/3/78.

The foregoing paper contains a full review by the Board of Revenue of the results of the Alkhar Administration for the Revenue year 1877-80. /Fasli 1289/.

2. This was the second year of the ^{last} triennial lease ~~now~~ current, and the Revenue demand for it was Rs 56,37,561 against Rs 57,93,643 for the previous year; the actual realisations, current and arrears, were Rs 57,68,951, and the balance which stood over at the close of the year, including the arrears

arrears of previous years, was
Rs 12,36,044.

3. The revenue has gone
on steadily declining since
1875-76, and the falling off
of more than $3\frac{1}{2}$ lakhs of
rupees during the year under
review, compared with the
year preceding, is accounted
for by the failure of several
of the contractors who had
entered into their engagements
without allowing for the decrease
of population by the late
famine and the consequent
diminution of the consumption
of country spirits.

Rs.
1875-76- 64,52,567.
1876-77- 61,61,050
1877-78- 60,12,937
1878-79- 59,73,643
1879-80- 56,37,501

* Para 7.

4. Adverting to the com-
paratively low rate of consump-
tion in districts in which
the recently introduced sys-
tem of excise, with a guaranteed
minimum

* Para 11.

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minimum of revenue payable,
the Board apparently incline
to the view that this system
has tended to check habits of
intoxication, though, at the same
time, they are unable to say
that it has not led to illicit
distillation. Indeed, the latter
seems to be the more probable
consequence of the concentration
of authorised distillation, which
is an essential part of the new
system. It is admitted, that
the duty of detecting and
preventing illicit practices
which is cast upon the renters
has been generally ill performed,
and that, in many cases,
the renters have not main-
tained a sufficient number
of shops. The subject needs
careful examination when
on the termination of the
current

current base, a renewal of the present arrangements to come under consideration.

5. The Board in para 8 of their report give a table showing the consumption of arrack in each District during the last five years; but this admits of no useful comparison in as much as the quantities given represent the totals made up of different strengths and moreover the figures for several Districts are admittedly unreliable. Taking the quantities as reduced to London proof, given in Statement No. 4 (page 85) and excluding Districts not wholly under the Excise System, as also those in which there were ^{disturbing} elements, the rate of consumption per head of the population is found to have

	Gallons.
Tellur	02
Coimbatore	036
Kallang	04
Chingapat	038
N. Arcot	037
S. Arcot	027
Tanjore	015
Tichimpo	024
Madura	012
Trincomelly	013
Coimbatore	022
Salem	022

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have to range from 04 gallons in Kallang to 012 gallons in Madura. The other districts in which it was especially low are Tanjore and Trincomelly, in the first of which the low rate of consumption of country spirits was abundantly made up for by the large consumption of toddy as evidenced by the revenue (Rs 3,80,000) the largest yielded by it any where in the whole Presidency.

6. The incidence of taxation on the consumption of spirits, including that imported, or manufactured in the country after the European method, averaged Rs 1-7/8 per head of the population for the whole Presidency. Considered District by District, it ranges from Rs 1-15-5 in the Nilgiris to " 7 in Madura & Trincomelly.

* Statement No. 2 page 83.

The revenue drawn from Wine,
Beer and fermented liquors
(toddy rents constitute almost
the whole of it) gave an average
of Rs. 1-2 per head for the
whole Presidency, the local
range having been ^{from} Rs. 12-5
in the Madras town ~~and to~~
" " - 2 in Coimbatore, Malabar
and Cuddalore. Next to Madras
town, high rates of incidence
of taxation under this head
appear: Rs. 3-1 in Coimbatore
and " 2-5 in Chingleput.
It ~~is~~ ^{is} remarkable
that in Malabar & South
Canara, which abound in
coconut trees, the toddy
revenue was only Rs. 1-10
and " 1-1 respectively per
head of the population,
while the revenue from the
consumption of spirits was

* Statement Nos. pages 86.

	Per head
Malabar	Rs. " 1. 1
S. Canara	" " 1. 7

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far from being notably high
Gull

1st. To the Board of Revenue
21-4-82

17/4

Current demand.	1288 Rs.	1289 Rs.	Difference Rs.
Arrack			
Excise	21,20,384	19,46,115	- 1,74,269
Rent	1,10,495	6,46,131	- 34,364
Aman	1,10,403	6,62,414	- 18,346
	35,41,642	33,14,663	- 2,26,979
Toddy			
Rent	20,80,721	19,26,154	- 1,54,264
Aman	3,33,935	3,22,626	- 11,309
	24,14,656	22,49,083	- 1,65,573
Miscellaneous			
	34,345	43,815	+ 36,140
	59,93,643	56,34,561	- 3,59,082

27TH MARCH 1882, No. 346, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—letter from C. A. GALTON, Esq., Secretary to the Board Revenue, to the Secretary to Government, Revenue Department, dated Madras, 10th December 1881, No. 3198:—

ABSTRACT.—Forwarding Report on the Excise Administration for Fasli 1289.

ORDER—dated 27th March 1882, No. 346, Revenue.

Separate Revenue, No. 38.

Excise.

	1288.	1289.	Difference.
	RS.	RS.	RS.
Current demand.			
Arrack—			
Excise ..	21,20,384	19,76,115	— 1,44,269
Rented ..	7,10,495	6,76,131	— 34,364
Amani ..	7,10,763	6,62,417	— 48,346
	35,41,642	33,14,663	— 2,26,979
Toddy—			
Rents ..	20,80,721	19,26,457	— 1,54,264
Amani ..	3,33,935	3,22,626	— 11,309
	24,14,656	22,49,083	— 1,65,573
Miscellaneous. ..	37,345	73,815	+ 36,470
Total ..	59,93,643	56,37,561	— 3,56,082

	RS.
1875-76	64,52,867
1876-77	61,61,086
1877-78	60,12,937
1878-79	59,93,643
1879-80	56,37,561

* Paragraph 7.

4. Adverting to the comparatively low rate of consumption in districts in which the recently-introduced system of excise with a guaranteed minimum of revenue prevails, the Board apparently incline to the view that this system has tended to check habits of intoxication, though at the same time they are unable

† Paragraph 11.

be the more probable consequence of the concentration of authorised distillation, which is an essential part of the new system. It is admitted that the duty of detecting and preventing illicit practices, which is cast upon the renters, has been generally ill-performed, and that, in many cases, the renters have not maintained a sufficient number of shops. The subject needs careful examination when, on the

The foregoing paper embodies a full review by the Board of Revenue of the results of the Abkari Administration for the Revenue year 1879-80 (Fasli 1289).

2. This was the second year of the last triennial lease, and the Revenue demand for it was Rs. 56,37,561 against Rs. 59,93,643 for the previous year; the actual realisations, current and arrears, were Rs. 59,68,951, and the balance which stood over at the close of the year, including the arrears of previous years, was Rs. 12,36,044.

3. The revenue has gone on steadily declining since 1875-76, and the falling off of more than 3½ lakhs of rupees during the year under review, compared with the year preceding, is accounted for by the failure of several of the contractors who had entered into their engagements without allowing for the decrease of population by the late famine and the consequent diminution of the consumption of country spirits.*

to say that it has not led to illicit distillation.† Indeed, the latter seems to

Print - short not
27/3

termination of the current lease, a renewal of the present arrangements comes under consideration.

5. The Board, in paragraph 8 of their report, give a table showing the consumption of arrack in each district during the last five years; but this admits of no useful comparison inasmuch as the quantities given represent totals made up of different strengths, and, moreover, the figures for rented districts are admittedly unreliable. Taking the quantities as reduced to London proof, given in statement No. 4 (page 85), and excluding districts not wholly under the excise system, as also those in which there were other disturbing elements, the rate of consumption

GALLONS.		GALLONS.	
Nellore ...	.02	Tanjore ...	.015
Cuddapah ...	.036	Trichinopoly ...	.027
Bellary ...	.04	Madura ...	.012
Chingleput ...	.038	Tinnevely ...	.013
North Arcot ...	.037	Coimbatore ...	.022
South Arcot ...	.027	Salem ...	.022

per head of the population is found to have ranged from .04 gallons in Bellary to .012 gallons in Madura. The other districts in which it was especially low are Tanjore and Tinnevely, in the first of which the low rate of consumption of country spirits was abundantly made up for by the large consumption of toddy as evidenced by the revenue (Rs. 3,80,000), the largest yielded by it any where in the Presidency.

6. The incidence of taxation on the consumption of spirits, including that imported or manufactured in the country after the European method, averaged Annas 1.7 per head of the population for the whole Presidency. Considered district by district, it ranged from Rs. 1-15-5 in the Nilgiris to Pies 7 in Madura and Tinnevely*. The revenue drawn from wines, beer and fermented liquors (toddy rents

* Statement No. 2, page 83. constitute almost the whole of it) gave an average of Annas 1.2 per head for the whole Presidency, the local range having been from Annas 12.5 in the Madras town to Pies 2 in Ganjam, Nellore, and Cuddapah. Next to the Madras town, high rates of incidence of taxation under this head appear—Annas 3-1 in Tanjore and Annas 2.5 in Chingleput. It is remarkable that, in the districts of Malabar and South Canara, which abound in coconut trees, the toddy revenue was only Pies 10 and Annas 1-1 respectively† per head of the population, while the revenue from the consumption of spirits‡ was far from being notably high.

† Statement No. 5, page 86.

	Per Head.		
	RS.	A.	P.
† Malabar ...	0	1	1
South Canara ...	0	1	7

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.

Ed. J. W. Fischer.

original.

Govt. of (1882) Madras.
REVENUE.

30th March 1882

Order, dated 27th March 1882, No. 346.

Exche Report -- for Fy 1880 (1879-80) --
Reviewing --