

(1) Number of pages 92(2) Date of repair 7-5-8-43(3) Initials of the Referencer [Signature]**MADRAS RECORD OFFICE.****Government of Madras.****REVENUE DEPARTMENT.**

G.O. No. 731-731-11	Press Mis.
Dated 10. 5	18 81.

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PROCEEDINGS OF THE BOARD OF REVENUE.

RESOLUTION—dated 10th March 1884, No. 830.

The Board resolve to submit to Government their report on the administration of the Abkari revenue for the year 1882-83. They regret the delay in its submission, which is attributable to the fact that, at the time it should have been sent in, they were occupied in preparing proposals for the new leases.

2. In the appendix to these Proceedings will be found a detailed analysis of the statistics connected with Abkari administration under the several systems of management in force in this Presidency. The main results of the year's operations will be briefly noticed here for convenience of reference.

3. The year under report being the second period of the mofussil Abkari contracts current for two years nine months commencing 1st July 1881, there were no administrative changes carried out. An account of the arrangements made at the beginning of the contracts has been given in the reports for the two previous years.

4. The total Abkari collections from all sources amounted to Rs. 59,80,965 in 1882-83, or Rs. 34,511 less than in 1881-82. The receipts may be classified under the following heads:—

	RS.
I.—Excise duty on issues of arrack in excise districts, surcharge of duty levied on sales of liquor sold in municipal towns and payments made by arrack monopolists to make up the deficiency in the revenue guaranteed by them ...	22,49,504
II.—Arrack rents in tracts of country leased out under the renting system ...	1,74,310
III.—Toddy rents in tracts of country in which arrack revenue is separately leased out ...	15,67,251
IV.—Combined arrack and toddy rents in districts in which arrack and toddy farms are leased out together ...	8,49,346
V.—(a) Payments made by arrack shopkeepers in the Madras town for arrack sold on account of Government ...	7,64,643
(b) Toddy collections in the Madras town ...	3,38,736
VI.—Miscellaneous ...	37,175
Total ..	59,80,965

5. Particulars of the Demand, Collection and Balance of Abkari revenue for each district, and explanation of the fluctuations in the current demand as compared with that of 1881-82, are given in the appendix.

6. The excise system of management as regards arrack revenue is in force in the district of Ganjam, the littoral taluks of Vizagapatam, in Nellore, Cuddapah, Anantapur, Bellary, North Arcot, Chingleput, South Arcot, Tanjore, Trichinopoly, Madura, Tinnevely, Coimbatore, Salem, Nilgiris and Wynaad, containing a population of 21,273,874 persons. The total revenue guaranteed by monopolists in these districts was Rs. 18,84,125—Rs. 18,06,425 on account of duty proper, and Rs. 77,700 on account of a special surcharge levied on sales of arrack within certain municipal towns. The net duty levied on arrack issued within the year amounted to Rs. 20,33,703, and the surcharge to Rs. 78,860. An additional sum of Rs. 6,846 was paid by certain renters to make up the deficiency in the surcharge levied in a few municipal towns as compared with the revenue guaranteed on that account, notwithstanding that the total surcharge for the Presidency exceeded the total guaranteed revenue. The collections by Government within the year amounted to Rs. 22,49,504. None of the monopolists

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l by the several monopolists, the actual net duty
realized by them after meeting the expenses of

Districts.	Renters.	The Revenue guaranteed on account of Du ^r proper.	The Revenue guaranteed on account of Sur-charge.	Total.	Net Duty on Issues of Liquor.	Surcharge of Duty on Sales within Municipal Towns.	Amount paid by Renters to make up Deficit either in Duty or Surcharge of Duty.	Net Profit realized by the Renters during the Year after meeting the Ex-penditure.
Ganjam ..	Messrs. & Co.	Rs. 60,000	Rs. 2,500	Rs. 62,500	Rs. 86,567	Rs. 3,441	Rs. ..	Rs. 15,730
Vizagapatam ..	Messrs. & Co.	25,000	7,850	32,850	29,786	6,760	1,278	934
Nellore ..	Burla Ro	63,000	12,000	75,000	93,187	7,604	4,396	8,987
Cuddapah ..	Messrs. V	1,36,000	4,000	1,40,000	1,65,756	4,324	..	53,683
Anantapur ..	Messrs. H	75,000	1,000	76,000	78,366	..	..	1,524
Bellary Cantonment ..	Mr. Abraham	1,18,000	..	1,18,000	1,74,398	..	..	..
Bellary District ..	Messrs. Har- pathi Mudali	62,000	3,000	65,000	..	..	..	26,956
Chingleput ..	Messrs. Parr	1,40,300	3,700	1,44,000	..	..	..	53,660
North Arcot ..	Messrs. Corb- rison	90,000	5,900	2,05,900	..	..	..	68,270
South Arcot ..	Messrs. Parry	1,000	1,450	1,11,450	..	..	..	47,437
Tanjore ..	Do.	300	7,700	1,00,000	..	..	..	35,314
Trichinopoly ..	Do.	400	1,600	1,03,000	95,958	12,313	..	34,149
Madura ..	Messrs. Arbutnot	..	4,700	80,000	87,732	7,230	..	32,330
Tinnevely ..	Thavasa Muthu N	..	..	65,000	65,516	..	..	26,858
Coimbatore ..	Thiruvengadasaw- daliar	..	7,600	1,38,725	1,34,366	8,422	..	20,542
Nilgiris and Wynaad ..	Messrs. V. Tiruve- sami Mudaliar	..	..	1,96,000	1,98,841	..	..	..
Salem ..	Morrison Hall	..	4,700	1,40,000	1,44,019	5,110	..	13,629
	Messrs. Wilson & Co	..	..	..	..	..	..	32,066
	Total	77,700	44,125	20,33,703	78,860	6,846	..	..

7. The following statement shows the rate of profit per gallon obtained by the several monopolists after meeting the expenses under the heads cost of liquor, cost of distribution from central distilleries to outlying depôts, cost of office management and preventive arrangements, the excise duty and the shopkeepers' remuneration:—

Per Gallon of 30° Under Proof.

Districts.	Cost of Liquor inclu- sive of Deprecia- tion.	Cost of Distribution.	Office Man- agement and Preventive Establish- ment.	Duty.	Vendor's Commission.	Renter's profit.	Retail Price.
Ganjam ..	Rs. A. P. 0 11 11	Rs. A. P. 0 3 5	Rs. A. P. 0 2 0	Rs. A. P. 1 9 7	Rs. A. P. 0 3 8	Rs. A. P. 0 0 7	Rs. A. P. 3 14 6
Vizagapatam ..	0 12 3	0 6 5	0 4 6	2 3 1	0 2 3	0 11 5	3 10 3
Nellore ..	1 1 8	0 3 1	0 1 0	1 15 3	0 3 7	0 11 5	4 0 11
Cuddapah ..	0 9 10	0 3 1	0 1 9	2 4 7	0 2 3	0 11 5	3 12 5
Anantapur ..	0 8 7	0 4 4	0 3 1	2 0 4	0 2 4	0 9 9	4 0 0
Bellary Cantonment ..	0 9 3	0 0 8	0 0 7	2 13 7	0 2 7	0 5 4	3 13 2
Bellary District ..	0 8 10	0 4 0	0 1 3	2 1 2	0 2 4	0 11 7	4 0 11
Chingleput ..	0 9 3	0 0 8	0 3 8	2 5 6	0 3 11	0 9 11	4 1 2
North Arcot ..	0 12 0	0 3 0	0 1 2	2 4 10	0 2 0	0 10 2	4 1 2
South Arcot ..	0 9 2	0 2 9	0 2 5	2 0 1	0 3 7	0 9 8	3 11 8
Tanjore ..	0 7 10	0 3 0	0 3 3	2 2 2	0 3 10	0 10 11	3 15 0
Trichinopoly ..	0 8 1	0 2 0	0 3 3	1 9 9	0 5 6	0 10 7	4 0 0
Madura ..	0 10 3	0 3 3	0 3 1	1 8 1	0 2 11	0 8 9	3 6 0
Tinnevely ..	0 7 7	9 4 3	0 3 2	2 1 7	0 2 8	0 9 9	3 3 6
Coimbatore ..	0 14 4	0 3 10	0 3 3	2 13 3	0 4 5	0 2 3	4 8 0
Nilgiris and Wynaad ..	0 11 11	0 5 9	0 2 5	2 4 10	0 1 9	0 7 7	4 0 11
Salem ..	0 12 2	0 3 8	0 2 11	..	..	..	..

8. The rate of profit obtained by the monopolists, it will be observed, exceeded 8 annas in nine districts and in only three was below 8 annas per gallon. In fixing the rates of excise duty on the last occasion, the Board assumed that a fairly good management, the cost of liquor would amount on an average to 10 annas; that of distribution to 2½ annas; of office establishments and preventive arrangements to 4 annas; the vendor's commission to 4 annas; and the renter's profit to 5½ annas. By neglecting to employ sufficient establishments for the detection of smuggling and other illicit practices and under-paying shopkeepers have in most cases managed to make profits far in excess of what was anticipated.

9. The renting system as regards arrack revenue is in force in the inland taluks of Vizagapatam and the district of Kurnool, excepting the taluks of Mārkāpur, Pārvatipur and Pālkonda. These tracts contain a population of 1,884,324 persons. In Kurnool, the only loser was the renter of Pattikonda. The average profit obtained by the several systems was 9 annas 3 pies per gallon, and by the Kurnool renters the year's profit was 1 pie per gallon. From this, however, must be deducted the cost of liquor at the farms, of which no reliable returns are available. The net profit per annum of these tracts amounted to Rs. 1,72,810, and the collections to Rs. 1,74,310.

10. The arrack and toddy rents are leased out in the districts of Godāvāri, Kistna, South Canara, Malabar, and in the taluks of Mārkāpur, which contain a population of 6,709,321. The total amount realized by these tracts was Rs. 8,28,477, and the collections within the year Rs. 8,28,477. The receipts in the whole appear to have made large profits.

11. The toddy rental of the tracts, the arrack and toddy revenues are under the direct management of Government, who enter into engagements with the liquor shopkeepers. The receipts from the sale of Colombo arrack amounted to Rs. 5,07,787, from which Rs. 1,34,302, the cost of the liquor, being deducted, a net duty of Rs. 3,73,485 was realized by Government. The receipts from Puttāi arrack were Rs. 2,56,856, and the cost price of the liquor being Rs. 38,138, the net duty realized was Rs. 2,18,718. The toddy collections amounted to Rs. 3,38,736.

12. In the town of Madras, containing a population of 1,97,626, the arrack and toddy revenues are under the direct management of Government, who enter into engagements with the liquor shopkeepers. The receipts from the sale of Colombo arrack amounted to Rs. 5,07,787, from which Rs. 1,34,302, the cost of the liquor, being deducted, a net duty of Rs. 3,73,485 was realized by Government. The receipts from Puttāi arrack were Rs. 2,56,856, and the cost price of the liquor being Rs. 38,138, the net duty realized was Rs. 2,18,718. The toddy collections amounted to Rs. 3,38,736.

13. The miscellaneous receipts consist of the duty levied on liquor issued for consumption in the hill tracts of Ganjam; the amani collections in the hill villages of Vizagapatam, and the village rents in the hill tracts of Godāvāri; duty levied on country beer brewed and issued on the Nilgiris; the fees levied on licenses granted for the sale of European liquors and country beer throughout the Presidency; and sundry other items. The total collections under this head amounted to Rs. 37,175.

14. The following statement shows the consumption of arrack in the several districts of this Presidency for the last 8 years:—

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16. The number of arrack shops maintained during the year was 17,230 against 15,774, showing an increase of 1,456. The number of toddy shops was 18,231 against 18,540, showing a decrease of 309. The number of European liquor shops was 842 against 785 in the previous year, and of shops for the sale of country-brewed beer 42 against 41.

17. The following statement shows the gross collections of Abkari revenue, the charges and the net revenue for the last nine years :—

18. In reviewing the results of the administration of the Abbári revenue for Faslí 1290 (1879-80), Government remarked that the low rate of consumption of country spirits in the districts in which the excise system had been newly introduced, coupled with the fact that the duty of maintaining sufficient preventive establishments, which was cast upon the renters, was being much neglected, afforded a strong presumption of the extensive prevalence of illicit distillation and smuggling of liquor in those districts, and directed that the subject should receive very careful examination when, on the termination of the current leases, the renewal of the present arrangements should come under consideration. On receipt of the above order, Collectors were directed to furnish in their administration reports full information as to whether illicit distillation or smuggling of liquor was carried on to any considerable extent in their districts; what arrangements, if any, have been made by the renters for the detection and prevention of illicit practices; and whether arrack and toddy are being superseded to any extent by European liquors, or liquors made in the country by the European method. The reports of the Collectors go to show that the excise system has not in any way encouraged illicit distillation, but on the contrary has tended to some extent to suppress it. The only parts of the country where it is reported to be prevalent to a great extent are the Principal Assistant Division and Parlakimedi Taluk in Ganjam, and the western part of the Tindivanam Taluk in South Arcot, in which the existence of some considerable jungles affords facilities for carrying on illicit distillation undetected. Solitary instances of this practice have been brought to light in other districts occasionally, but there is nothing to prove that the practice prevails to an appreciable

extent. There is, however, a good deal of smuggling carried on in districts adjoining Native States and foreign territories, e.g., from the French territories, from the Nizam's dominions, from the Sandúr and Pudukóta Rajah's territories, and from Travancore and Cochin. The liquor made in native and foreign states is sometimes stronger and always cheaper than the arrack which our renters are allowed to sell, and a great deal of it finds its way into our territory clandestinely and is also brought in openly in quantities not exceeding an imperial quart. This difficulty also exists where rented taluks adjoin excise tracts, especially in municipal towns where a surcharge of duty is levied. The district renters are bound by special stipulations in their agreements to maintain sufficient establishments for the detection and prevention of smuggling, but in most cases the arrangements made by them for this purpose are quite inadequate. This, and the poor remuneration allowed to the shop-keepers by the renters, which necessarily drives them to give short measure or to dilute the liquor they sell to make a living, are undoubtedly the weakest points of the excise system, and the Board have recently made proposals for remedying these defects. The Collector's reports show also that European spirits have not to any appreciable extent displaced country arrack or toddy.

19. In submitting the proposals above referred to, the Board at some length examined the effect of the introduction of the excise system on the Abkari revenue and the consumption of liquor in the country and made the following remarks.

20. The excise system, under which a duty determined with reference to strength is levied on every gallon of liquor issued for consumption from a central distillery by the renter of the monopoly privilege, who was supposed to be specially selected for his business capacity, was introduced experimentally first in the Ganjam District in Fasli 1279 (1869-70) and was subsequently tried in the districts of Vizagapatam, North Arcot, Chingleput and South Arcot in Faslis 1282 (1872-73), 1283 (1873-74) and 1284 (1874-75). The experience thus gained and the results of the special enquiries instituted by Mr. Dalrymple in 1874 into the Abkari administration generally led to this system being accepted as the best mode of Abkari management, in that it secures full knowledge of the conditions of liquor traffic and data for regulating taxation from time to time on recognized principles with reference to the strength of the liquors consumed. Certain modifications and improvements were, however, introduced in connection with this system, the most important of which is the exaction from the renters of a guarantee that the revenue realized by Government from the duty levied shall not fall below a certain amount. In the absence of trustworthy data as to the revenue-producing capacity of the farms, the amount of guarantee was left to be determined by public competition. The object of this provision was to guard against evils which the introduction of what is called the Sudder distillery system had given rise to in other provinces. Under that system, it was not to anybody's interest to attempt to regulate the distribution of liquor, or to prevent malpractices, such as dilution or passing out liquor from the distillery without payment of duty. The first great extension of the system on the new principles took place in Fasli 1285, when it was introduced into nearly half the Presidency, comprising the districts of Ganjam, part of Vizagapatam, Nellore, North Arcot, South Arcot, Chingleput, Salem, Tanjore, Trichinopoly, Coimbatore and Nilgiris and the cantonment of Bellary. In these districts, the out-stills were, of course, at once suppressed. In the other districts where the conditions were not favorable for the immediate introduction of the excise system, the farming system was continued, but to pave the way for the eventual introduction of the former, the renters were, wherever it was found possible, bound to manage the farms under the amani system, i.e., directly, without the intervention of sub-renters, and the number of stills was restricted to one or two in each taluk. Another important change introduced into the Abkari administration in Fasli 1285 was the separation of the arrack from the toddy farms. This step was resolved upon in the interests of the public health, toddy being considered a more wholesome stimulant than arrack, and toddy sales being unduly restricted under the combined rent system on account of the renters finding it more profitable to push arrack sales at the expense of toddy. In Fasli 1288 (1878-79), the excise system was further extended to the districts of Cuddapah, part of Kurnool, Bellary, Anantapur, Madura, Tinnevely and the Wynaad taluk of Malabar, but was withdrawn from some of the inland taluks of Vizagapatam. The duties levied and the maximum and minimum prices for which liquor could be sold were

revised by the light of the further experience gained, and a standard table of rates was framed for the purpose, and the renters were bound by express stipulations to employ sufficient establishments for the detection and prevention of smuggling and other malpractices. In Fasli 1291 (1881-82), when the Abkari farms were again leased out, there was no further extension of the excise system, while it was withdrawn from Kurnool, in which it was found to be a failure. In Godavari, Kistna, Malabar, South Canara and part of Kurnool, where the practice of distilling arrack from toddy extensively obtains, the separation of the arrack from the toddy rents had led to endless disputes between the two classes of renters and a great deal of illicit distillation to the detriment of the Government revenue. Accordingly, the farms were subsequently amalgamated and leased out to the same renters.

21. In Fasli 1284 (1874-75), or the year previous to the introduction on a large scale into this presidency of the improved excise system, the Abkari revenue amounted to nearly 61 lakhs of rupees. In Fasli 1285, on the separation of the arrack from the toddy farms, the rents rose to upwards of 64 lakhs of rupees, but it soon became evident that the bids made by the renters in some of the districts were excessive and large remissions had to be granted in consequence. Then the famine came on, and the great mortality and impoverishment of the people caused by it told severely on the Abkari revenue. From the effects of the famine, the revenue has been slowly recovering; the current demand of 1882-83, however, still exhibits a decrease of 3 lakhs as compared with the revenue of Fasli 1284 (1874-75). It is not possible to gauge with any great degree of accuracy to what extent this decrease has been the result of the introduction of the excise system and how far it is due to the after-effects of the famine; but while the high duties levied under the excise system and the heavy charges incidental to centralized manufacture of arrack and its distribution to the outlying parts have restricted consumption and possibly to some extent affected also the revenue, by making the liquor dearer than it was before, there can be little doubt that the main cause of the decrease has been the famine.

22. The subjoined statement shows the combined arrack and toddy rents in Fasli 1284, the revenue under each of these heads in Fasli 1285, when the farms were separated, and the revenue in 1882-83:—

Districts.	FASLI 1284.	FASLI 1285.			FASLI (1292) 1882-83.			
	Arrack and Toddy Revenue combined.	Arrack Revenue.	Toddy and Miscellaneous Revenue.	Total.	Arrack Revenue (Duty).	Toddy Rental.	Combined Arrack and Toddy Rental.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	87,347	74,705	10,815	85,520	90,008	11,724	..	1,01,732
Vizagapatam ..	1,50,216	1,36,418	38,617	1,75,035	1,50,041	41,530	..	1,91,571
Godavari ..	2,50,089	2,13,489	82,447	2,95,936	14,437	..	2,66,945	2,81,382
Kistna ..	2,26,001	1,94,800	65,087	2,59,887	..	..	2,33,925	2,33,925
Nellore ..	84,791	61,000	18,348	79,348	1,05,354	17,003	..	1,22,357
Cuddapah ..	2,41,618	2,16,095	17,423	2,33,518	1,70,080	17,170	..	1,87,250
Anantapur ..	7,02,731	4,30,549	3,56,477	7,87,026	79,432	96,905	..	1,76,337
Bellary ..	3,26,700	1,36,700	90,950	2,27,650	2,49,150	1,09,150	..	3,58,300
Kurnool ..	11,55,304	8,33,162	3,27,215	11,60,377	73,100	82,140	11,770	1,67,010
Madras ..	2,20,147	85,605	1,24,541	2,10,146	7,64,643	3,38,736	..	11,03,379
Chingleput ..	2,93,062	2,90,741	1,06,845	3,97,586	1,44,000	1,14,900	..	2,58,900
North Arcot ..	1,89,762	1,36,058	1,30,512	2,66,570	2,43,286	99,595	..	3,42,881
South Arcot ..	4,90,878	1,50,583	3,23,778	4,74,361	1,41,548	1,80,500	..	3,22,048
Tanjore ..	1,40,884	1,10,000	40,196	1,50,196	1,00,000	3,90,800	..	4,90,800
Trichinopoly ..	1,87,255	2,05,250	75,726	2,80,976	1,08,271	56,500	..	1,64,771
Madura ..	2,08,985	1,37,000	44,462	1,81,462	94,993	65,200	..	1,60,193
Tinnevely ..	2,83,990	1,56,507	91,726	2,48,233	65,516	39,765	..	1,05,281
Coimbatore ..	3,71,943	2,73,168	1,35,920	4,09,088	1,42,788	93,400	..	2,36,188
Salem ..	73,947	80,204	20,013	1,00,217	1,49,143	1,26,020	..	2,75,163
Nilgiris ..	1,24,923	82,600	1,02,263	2,07,663	..	..	..	(a) 1,98,841
South Canara ..	2,82,555	1,55,400	..	..	..	..	1,48,250	1,48,250
Malabar ..	..	..	..	..	..	..	1,67,587	1,67,587
Total ..	60,93,128	41,60,034	22,63,415	64,23,449	30,84,631	18,81,038	(b) 8,28,477	57,94,146

(a) Includes Wynaad:—Nilgiris Rs. 1,65,851, Wynaad, Rs. 32,990.

(b) In Godavari, Kistna, South Canara, Malabar and the Cumbum and Mirkapur Taluks of Kurnool, arrack and toddy are rented together.

Compared with the revenue of Fasli 1284, the demand of Fasli 1882-83 shows an increase amounting to Rs. 3,91,202 in the excise districts of Ganjam, Vizagapatam, Nellore, North Arcot, South Arcot, Trichinopoly and Nilgiris. The comparison is not made with Fasli 1285, because the revenue of that year was unduly swollen and never fully realized. In some of the above districts, the increase has been very marked. In Nilgiris, it is upwards of 124 per cent., in Nellore, North Arcot and South Arcot (which suffered from the famine), the increase has been 44, 17 and 70 per cent., respectively, the very large increase in the last named district being due to the development of toddy, while in Ganjam and Vizagapatam, it was 16 and 27, and in Trichinopoly, 17 per cent. On the other hand, in the three districts which suffered most severely from the famine, viz., Bellary (including Anantapur), Cuddapah and Kurnool, which last district was managed under the excise system before the commencement of the current lease, the decrease amounts to Rs. 3,82,152. The loss of revenue in Bellary was 24, in Cuddapah 23, and in Kurnool 49 per cent., the loss of population in these districts during the famine having been 26, 23 and 31 per cent., respectively. In Fasli 1285 (1875-76), the proportion of toddy revenue to the entire abkari revenue in Bellary was 45 per cent., while, in the year 1882-83, it was only 38.5, showing clearly that the toddy revenue had suffered to a greater extent than the arrack revenue, a result which may be attributed chiefly to the famine. The falling off of abkari revenue in Kurnool has been exceedingly heavy, and in consequence the excise system has been abandoned in this district as being unsuitable. In the districts of Salem, Coimbatore, Madura and Tinnevely, there has likewise been a total decrease amounting to Rs. 2,75,348. The first two districts suffered to a great extent from the famine, and the last two less severely, the loss of population being 24, 13, 4 and 6 per cent., respectively. The loss of revenue, however, in these districts was 26, 17, 14, and 49 per cent. It seems clear, however, that there must be something radically wrong in the manner in which the excise system has been worked in Tinnevely: the arrack revenue has decreased more than one-half, while there is no increase in toddy, but a small decrease. A portion of the Chingleput District, which formed part of the Madras Town for purposes of abkari administration in Fasli 1284, has been now amalgamated with the former district, and the combined revenue of the Madras Town and Chingleput shows a decrease of Rs. 13,172 or 1 per cent. In the non-excise districts, omitting Kurnool which has already been noticed, there is an increase of Rs. 62,544 in Godavari, Kistna and South Canara. In Malabar, excluding Wynaad, which is under excise, there is a large decrease amounting to Rs. 81,978 or 33 per cent. On the whole, the Board see no reason to suppose that the decrease of revenue is, to any considerable extent, attributable to the excise system. In several of the districts in which this system is in force, there has been a large increase. Those in which the decrease of revenue has been very considerable are the districts in which the famine was the severest. To this statement, however, Tinnevely must be regarded as an exception. It must be remembered also that many of the toddy and arrack contractors were heavy losers during the famine, and the bids obtained for the farms at the commencement of the current lease were consequently not as high as they might otherwise have been. Renters have, however, during the present lease made large profits, and confidence is being restored, and a considerable increase of revenue may therefore be looked for at the termination of the present contracts.

23. Statement A given below shows the consumption of country spirits in 1882-83 as compared with the consumption in Fasli 1285 (1875-76), the first year in which systematic accounts of sales of arrack were obtained for all districts; and Statement B shows the rate of consumption, the distribution of shops, the average retail prices and the incidence of excise revenue per head of the population. The average rate of consumption per head of the population in the tracts under the renting system is .096 gallon, or more than double that in the excise tracts, viz., .047 gallon. The number of shops is also twice as great if we exclude from consideration the town of Madras, the Nilgiris and the Bellary cantonment, in which, owing to exceptional circumstances, the consumption of country liquor is very high. The Godavari District has the highest rate, viz., .179 gallon, and Malabar the lowest (.031 gallon) among the rented districts. The highest rate in the excise districts is .066 gallon

in Cuddapah, and the lowest .019 in Tanjore. The liquor consumed in the excise tracts is, however, mostly of the stronger kind, viz., 30° under proof, while the consumption of the weaker liquor, 60° under proof, has been fast diminishing. In the rented districts, on the other hand, the liquor drunk is mostly of the weaker sort. Whether this result is due to the excise renters forcing on the sales of the stronger liquor by stopping supplies of the weaker, or whether those who were able to pay only for the weaker liquor before, have, owing to its increase of price, given up arrack and betaken themselves to toddy, which is cheaper, it is difficult to say; if the latter be the real cause of the falling off in the consumption of the 60° under proof arrack, the result is not to be regretted. That the consumption under the excise system should decrease was, of course, to be expected; in fact, it was the special object of the excise system to ensure this result, provided it did not do so to such an extent as to stimulate illicit distillation. The retail prices charged under the excise system range from Rs. 4-8-0 to Rs. 3-8-0 per gallon for liquor of the strength of 30° under proof and from Rs. 2-4-0 to Rs. 2 per gallon for 60° under proof, and in Municipalities, in which a surcharge of duty is levied, the prices are eight annas and four annas higher, respectively. In the rented districts, 30° under proof liquor is sold at between Rs. 2-14-0 and Rs. 2-4-0 per gallon, and 60° under proof (which is mainly consumed) at Rs. 1-8-0 or a little higher. The high prices charged under the excise system for arrack, and the separation of the arrack and toddy farms have, doubtless, developed the consumption of toddy, but no figures are available for comparing the present toddy consumption with what it was in previous years. Taking the incidence of the Abkari revenue per head of the population, it will be seen that in Tanjore, which exhibits the smallest arrack consumption among the excise districts, the rate of incidence (3 annas 8 pies) is nearly 50 per cent. higher than the rate (2 annas 6 pies) in Godavari, which exhibits the largest arrack consumption in the rented districts. The incidence of taxation in the excise districts in which there is a decrease of revenue is not generally lower than in the rented districts; on the contrary, in most of the former districts the rate is considerably higher than in the latter. If the excise duties are reduced in the excise districts, the consumption would most probably increase considerably, and together with it the revenue, but it has always been recognized by Government as a guiding principle that revenue is not the primary consideration in regulating the liquor traffic; and passing orders in 1881 on the proposals for the current leases, the Government laid it down that they desired by all means, while affording the people reasonable facilities for obtaining what they need, to avoid to the utmost anything which may tend to stimulate the consumption of intoxicating liquor; that the object should be to obtain the maximum, but not necessarily a high revenue, from the minimum consumption; and that the use of toddy and beer and the weaker class of spirits should be favored in comparison with stronger spirits, and that a more than proportionate duty should be made in taxing spirits of more than ordinary strength. Judged by this standard, and taking the working of the excise system as a whole, the Board see no reason to be dissatisfied with the results obtained.

A.—STATEMENT comparing the Consumption of Arrack in 1882-83 with that in Fasli 1285.

Districts.	FASLI 1285.				OFFICIAL YEAR 1882-83.			
	20° Under Proof.	30° Under Proof.	60° Under Proof.	Total.	20° Under Proof.	30° Under Proof.	60° Under Proof.	Total.
Ganjam	GALLONS. 3,372	GALLONS. 5,521	GALLONS. 79,722	GALLONS. 88,615	GALLONS. 11,093	GALLONS. 78,098	GALLONS. 89,191	
Vizagapatam	† 1,740	15,552	10,871	28,163	22,488	76,874	99,362	
Godavari	..	1,326	277,378	278,704	..	312,376	312,376	
Kistna	..	24,576	116,196	140,772	..	67,141	112,257	
Nellore	..	39,134	..	39,134	..	53,768	53,768	
Cuddapah	..	69,043	42,253	111,296	..	73,747	73,747	
Anantapur	..	..	..	..	..	39,249	39,249	
Bellary	..	217,518	1,433	218,951	..	97,529	97,529	
Kurnool	..	..	..	..	..	39,914	6,950	
Madras	..	48,589	88,364	136,953	..	66,569	171,935	
Chingleput	† 95,371	103,921	..	199,292	† 105,366	57,405	57,405	
North Arcot	..	39,890	..	39,890	..	105,086	105,086	
South Arcot	113,383	..	..	113,383	..	67,720	418	
Tanjore	..	70,569	11,855	82,424	..	39,687	39,687	
Trichinopoly	..	38,690	23,705	62,395	..	48,803	3	
Madura	..	§ 66,340	..	66,340	..	58,463	58,463	
Tinnevely	..	97,123	17,543	114,666	..	38,002	11,160	
Coimbatore	..	35,190	122,902	158,092	..	68,752	68,752	
Nilgiris	17,085	66,063	..	83,148	..	36,448	55,200	
Salem	4,661	27,953	..	32,614	18,752	65,879	65,879	
South Canara	..	95,234	..	95,234	..	9,806	125,276	
Malabar	..	7,581	70,772	78,353	..	45,846	81,799	
Total	259,542	1,089,282	916,347	2,265,171	134,081	1,093,539	769,258	1,996,878

* Proof and 10° under proof Milk-punch GALLONS. 2,970
402

Total .. 3,372

† Proof 10° under proof 1,390
Milk-punch 265
85

Total .. 1,740

‡ Colombo arrack 25° under proof.
§ Includes a small quantity of 60° under proof which is not known.
|| 44° under proof.

B.—STATEMENT showing the Consumption of Arrack in the several Districts of the Madras Presidency in 1882-83, the Average Retail Prices, and the Incidence of Alkali Revenue.

Districts.	Population.	Area.	Number of Shops sanctioned.	Number of Shops opened.	Square Miles per Shop.	Population per Shop.	Consumption per Shop.	Consumption per Head.	RATES OF DUTY.		
									30° Under Proof.	60° Under Proof.	12
1	2	3	4	5	6	7	8	9	10	11	12
Excise.											
Ganjam	1,503,301	8,311	1,168	983	8.5	1,529	89,191	90.7	GALLONS. 0.059	RS. A. P. 1 12 0	RS. A. P. 0 14 0
Vizagapatam	838,949	3,504	336	235	14.8	3,555	16,846	71.4	0.044	1 12 0	1 0 0
Nellore	1,220,236	8,739	1,086	365	23.9	3,334	53,768	145.9	0.066	2 4 0	1 4 0
Godavari	1,121,038	8,745	917	700	12.49	1,601	73,747	105.4	0.065	2 0 0	1 2 0
Cuddapah	699,889	5,103	1,106	468	10.9	1,282	39,249	83.9	0.054	2 0 0	1 2 0
Anantapur	672,815	5,898	834	330	17.9	2,039	36,260	109.3	1.15	2 13 0	1 10 0
Bellary	53,460	6	66	66	0.9	810	61,269	133.8	0.058	2 6 0	1 4 0
Do. Cantonment	981,381	2,842	522	429	6.6	2,288	57,405	155.4	0.088	2 0 0	1 2 0
Chingleput	1,817,814	7,256	689	670	10.7	2,689	68,138	75.0	0.038	2 0 0	1 2 0
North Arcot	1,814,738	4,873	925	909	5.4	1,996	33,687	93.8	0.019	2 0 0	1 2 0
South Arcot	2,130,383	3,654	1,022	423	8.6	5,036	48,806	131.2	0.040	1 8 0	0 14 0
Tanjore	1,215,033	3,561	494	372	9.6	3,266	58,463	78.4	0.027	1 8 0	0 14 0
Trichinopoly	2,168,680	8,401	2,639	746	11.3	2,907	49,162	69.4	0.029	2 0 0	1 2 0
Madura	1,699,747	5,381	1,438	624	6.5	2,656	68,752	110.2	0.041	2 4 0	1 2 0
Tinnevely	1,657,630	7,842	1,438	624	12.6	2,656	55,200	412.7	0.064	2 13 0	1 10 0
Coimbatore	179,125	1,656	167	158	12.4	1,134	10,008	86.5	0.041	2 4 0	1 4 0
Nilgiris and Wynnaad	1,599,595	7,874	1,026	762	10.3	2,099	65,879	109.9	0.047	..	..
Salem	21,273,874	93,946	16,292	9,075	10.3	2,344	996,916	109.9	0.047	..	..
Total	..	..	..	..	..	..	..	..	..	..	..
Rent.											
Vizagapatam	1,399,772	6,046	2,772	2,540	2.4	551	82,516	32.5	(b) 0.072	..	..
Godavari	1,744,957	6,550	2,244	1,465	3.8	1,191	312,376	213.2	0.179	..	..
Kistna	1,548,480	7,810	4,759	1,680	4.9	980	179,398	113.5	0.116	..	..
Kurnool	678,451	7,533	1,015	621	12.1	1,092	46,864	75.4	0.069	..	..
South Canara	565,842	3,902	1,216	1,008	3.9	948	135,082	134.0	0.031	..	..
Malabar, excluding Wynnaad Taluk	2,266,143	4,767	1,365	840	6.6	2,697	71,791	86.4	0.066	..	..
Total	8,593,645	35,607	13,371	8,054	4.4	1,068	828,027	102.9	..	..	..
Alkali.											
Madras	397,626	27	..	101	2.7	..	171,935	1,043.2	0.482	..	..
Total	(a) 30,265,145	129,580	..	17,236	..	..	1,996,878	..	..	..	..

N.B.—In the towns of Ichangpore, Vizianagaram, Bindipatnam, Vizagapatam, Ongole, Nellore, Cuddapah, Anantapur, Adoni, Conjeevaram, Vellore, Walajpet, Chidambaram, Tanjore, Kumbakonam, Trichinopoly, Srirangam, Madurai, Dindigul, Coimbatore, Karur, Erode, and Salem, besides the regular duty, a surcharge is levied on town sales at the rate of 8 annas per gallon of 30° under proof and 4 annas per gallon of 60° under proof, the maximum and minimum prices being raised by a corresponding amount. + 20° under proof.

* Exclusive of the consumption in the hill tracts, which is not known.

(a) Exclusive of the population in the Agency tracts.

(b) Exclusive of the consumption in Komput and Nowrangpur.

INCIDENCE PER HEAD OF											
PRICES.					AVERAGE RETAIL PRICE EXCLUSIVE OF SURCHARGE IN MUNICIPAL TOWNS.						
Maximum.		Minimum.			30° Under Proof.		60° Under Proof.		Arrack Revenue (Excise Duty and Rental).	Tidley Revenue.	Total.
30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.				
DISTRICTS.											
Excise.											
Ganjam ..	Rs. A. P. 3 8 0	Rs. A. P. 2 4 0	Rs. A. P. 3 0 0	Rs. A. P. 1 12 0	Rs. A. P. 3 8 0	Rs. A. P. Not known.	Rs. A. P. 3 14 0	Rs. A. P. 0 0 11	Rs. A. P. 0 0 2	Rs. A. P. 0 1 1	Rs. A. P. 0 1 6
Vizagapatam ..	3 8 0	2 8 0	3 0 0	2 0 0	3 8 0	2 4 0	3 10 3	0 0 9	0 0 3	0 1 6	0 1 7
Nellore ..	3 8 0	2 8 0	3 0 0	2 0 0	3 8 0	2 4 0	3 10 3	0 0 9	0 0 3	0 1 7	0 1 8
Cuddapah ..	4 0 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 12 5	0 2 6	0 0 3	0 2 8	0 2 9
Anantapur ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 13 2	0 2 1	0 2 7	0 4 8	0 4 9
Bellary ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 13 2	0 2 1	0 2 7	0 4 8	0 4 9
Do. Cantonment ..	4 0 0	3 0 0	3 8 0	2 8 0	4 0 0	2 4 0	4 0 0	3 4 2	0 2 5	0 7 11	0 7 12
Chingleput ..	4 0 0	3 0 0	3 8 0	2 8 0	4 0 0	2 4 0	4 0 0	3 4 2	0 1 0	0 4 2	0 4 3
North Arcot ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	4 1 2	0 2 4	0 1 0	0 4 2	0 4 3
Tanjore ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 11 8	0 1 3	0 1 7	0 2 10	0 2 11
Trichinopoly ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 15 0	0 0 9	0 2 11	0 2 20	0 2 21
Madura ..	3 4 0	2 8 0	3 4 0	2 4 0	3 4 0	2 4 0	3 6 0	0 0 8	0 0 9	0 2 2	0 2 3
Tinnevely ..	3 4 0	2 8 0	3 4 0	2 4 0	3 4 0	2 4 0	3 6 0	0 0 7	0 0 6	0 1 2	0 1 3
Coimbatore ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 13 8	0 0 7	0 0 5	0 1 0	0 1 1
Nilgiris and Wynaud ..	4 8 0	3 4 0	4 0 0	2 12 0	4 8 0	2 4 0	4 11 6	1 1 9	0 0 11	0 2 3	0 2 4
Salem ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 11	0 1 6	0 1 3	0 10 9	0 11 0
Total ..	..	..	..	..	..	..	..	..	..	..	..
Rent.											
Vizagapatam ..	3 4 0	2 8 0	2 4 0	1 8 0	3 4 0	1 8 0	1 9 0	0 1 2	..	..	..
Godavari ..	3 4 0	2 8 0	2 4 0	1 8 0	3 4 0	1 8 0	1 8 9	..	..	..	..
Kistna ..	3 4 0	2 8 0	2 4 0	1 8 0	3 4 0	1 8 0	1 14 9	..	..	..	..
Kurnool ..	3 4 0	2 8 0	2 4 0	1 8 0	3 4 0	1 8 0	2 9 10	..	..	..	..
South Canara ..	3 4 0	2 8 0	2 4 0	1 8 0	3 4 0	1 8 0	1 8 10	..	..	..	..
Malabar, excluding Wynaud Taluk ..	3 4 0	2 8 0	2 4 0	1 8 0	3 4 0	1 8 0	2 0 2	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..
Anani.											
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..	..
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* 20° under proof. † Colombo arrack 25° under proof. ‡ Combined arrack and toddy. § Net duty after deducting cost of liquor and establishment.
(c) Includes the arrack revenue of Cumbham and Markapur.

APPENDIX A

ARRACK—EXCISE DISTRICTS.

GANJAM.—Messrs. Minchin Brothers and Co. held the contract for the plain tracts of this district, the stipulations being as shown below:—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	1 12 0	3 8 0	3 0 0	60,000 0 0
60° do.	0 14 0	2 4 0	1 12 0	
In the Municipality of Berhampore—	Surcharge.			
30° Under Proof	0 8 0	4 0 0	3 8 0	2,500 0 0
60° do.	0 4 0	2 8 0	2 0 0	
Total	..	..	..	62,500 0 0

The renters manufactured the liquor as usual in their distillery at Aska and supplied the Maliah tracts and the Vizagapatam district, in addition to the plain tracts of the Ganjam district.

The total quantity of liquor issued for the Ganjam farm was 10,991 gallons of 30° under proof and 79,489 gallons of 60° under proof, and the net duty paid thereon, including surcharge on sales in the Municipal town of Berhampore, amounted to Rs. 90,008.*

The following statement shows the stock account in depôts. The distillery and shop transactions are omitted, as no separate distillery is maintained for the manufacture of liquor for the Ganjam farm, and as the accounts of sales in shops are altogether incomplete and untrustworthy:—

	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.
Balance on 1st April 1882 ..	GALS. 1,154	GALS. 6,974	GALS. 5,139
Manufactured and received ..	10,991	79,489	56,413
Total ..	12,145	86,463	61,552
Issued to shops	11,093	78,099	55,721
Wastage	162	340	356
Total ..	11,255	78,439	56,077
Balance ..	890	8,024	5,475

The wastage in depôts was 53 per cent. against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge was, therefore, Rs. 1-2-9 and inclusive of it, Rs. 1-9-8 per gallon of 30° under proof.

The monthly issues to shops are compared below with those in the previous year:—

Months.	1881-82.		1882-83.	
	30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.
April	GALS. 775	GALS. 5,209	GALS. 796	GALS. 6,647
May	759	5,197	886	7,056
June	807	5,592	909	6,777
July	755	5,810	895	6,052
August	817	5,206	858	5,834
September	860	5,235	831	5,826
October	943	6,294	949	6,698
November	853	5,345	852	6,075
December	1,012	6,035	936	5,873
January	1,236	8,362	1,272	7,936
February	887	5,536	885	5,949
March	940	6,241	1,024	7,675
Total ..	10,644	70,062	11,093	78,098

INCIDENCE PER HEAD OF

1882-83, &c.—cont.

Districts.	PRICES.				AVERAGE RETAIL PRICE EXCLUSIVE OF SURCHARGE IN MUNICIPAL TOWNS.				AVERAGE RETAIL PRICE INCLUDING SURCHARGE IN TOWNS.				INCIDENCE PER HEAD OF															
	Maximum.		Minimum.		30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.	Both 30° and 60° together.	Arrack Revenue (Excise Duty and Rental).	Taddy Revenue.	Total.	20.	21.	22.	RS. A. P.												
	30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.																								
<i>Excise.</i>																												
Ganjam ..	3 8 0	2 4 0	3 0 0	1 12 0	3 8 0	2 4 0	3 8 0	2 4 0	3 14 0	0 0 11	0 0 2	0 1 1	0 0 11	0 0 2	0 1 1	0 1 1												
Vizagapatam ..	3 8 0	2 8 0	3 0 0	2 0 0	3 8 0	2 0 0	3 8 0	2 0 0	3 10 3	0 0 9	0 0 3	0 1 6	0 0 9	0 0 3	0 1 6	0 1 6												
Nellore ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 0	2 4 0	4 0 11	0 1 4	0 0 3	0 1 7	0 1 4	0 0 3	0 1 7	0 1 7												
Cuddapah ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 12 0	2 4 0	3 12 6	0 2 1	0 2 7	0 4 8	0 2 1	0 2 7	0 4 8	0 4 8												
Anantapur ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 0	2 4 0	3 13 2	0 2 1	0 1 9	0 7 11	0 2 1	0 1 9	0 7 11	0 7 11												
Do. Cantonment ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 0	2 4 0	4 0 11	0 2 4	0 2 6	0 7 11	0 2 4	0 2 6	0 7 11	0 7 11												
Chingleput ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 12 0	2 4 0	3 11 8	0 1 3	0 1 10	0 4 2	0 1 3	0 1 10	0 4 2	0 4 2												
North Arcot ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 12 0	2 4 0	3 15 0	0 0 9	0 2 11	0 3 8	0 0 9	0 2 11	0 3 8	0 3 8												
Tanjore ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 12 0	2 4 0	3 6 0	0 0 8	0 0 6	0 1 2	0 0 8	0 0 6	0 1 2	0 1 2												
Trichinopoly ..	3 4 0	2 8 0	3 4 0	2 0 0	3 4 0	2 0 0	3 4 0	2 0 0	3 6 0	0 0 7	0 0 5	0 1 0	0 0 7	0 0 5	0 1 0	0 1 0												
Madurai ..	3 12 0	2 12 0	3 4 0	2 4 0	3 12 0	2 4 0	3 12 0	2 4 0	3 13 8	0 1 4	0 0 11	0 2 3	0 1 4	0 0 11	0 2 3	0 2 3												
Tinnevely ..	4 8 0	2 12 0	4 0 0	2 4 0	4 8 0	2 4 0	4 8 0	2 4 0	4 11 6	1 1 9	0 1 3	0 10 9	1 1 9	0 1 3	0 10 9	0 10 9												
Coimbatore ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 0	2 4 0	4 0 11	0 1 6	0 1 3	0 2 9	0 1 6	0 1 3	0 2 9	0 2 9												
Nilgiris and Wynaud ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 0	2 4 0	4 0 11	0 1 6	0 1 3	0 2 9	0 1 6	0 1 3	0 2 9	0 2 9												
Salem ..	4 0 0	2 12 0	3 8 0	2 4 0	4 0 0	2 4 0	4 0 0	2 4 0	4 0 11	0 1 6	0 1 3	0 2 9	0 1 6	0 1 3	0 2 9	0 2 9												
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..												
<i>Rented.</i>																												
Vizagapatam ..	3 4 0	2 8 0	2 4 0	1 8 0	2 4 0	1 8 0	2 4 0	1 8 0	1 9 0	0 1 2	..	0 1 2	0 1 2	..	..	..												
Godavari ..	3 4 0	2 8 0	2 4 0	1 8 0	2 4 0	1 8 0	2 4 0	1 8 0	1 9 0	0 1 2	..	0 1 2	0 1 2	..	..	..												
Kistna ..	3 4 0	2 8 0	2 4 0	1 8 0	2 4 0	1 8 0	2 4 0	1 8 0	1 9 0	0 1 2	..	0 1 2	0 1 2	..	..	..												
Kurnool ..	3 4 0	2 8 0	2 4 0	1 8 0	2 4 0	1 8 0	2 4 0	1 8 0	1 9 0	0 1 2	..	0 1 2	0 1 2	..	..	..												
South Canara ..	3 4 0	2 8 0	2 4 0	1 8 0	2 4 0	1 8 0	2 4 0	1 8 0	1 9 0	0 1 2	..	0 1 2	0 1 2	..	..	..												
Madabar, excluding Wynaud Taluk ..	3 4 0	2 8 0	2 4 0	1 8 0	2 4 0	1 8 0	2 4 0	1 8 0	1 9 0	0 1 2	..	0 1 2	0 1 2	..	..	..												
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..												
<i>Amari.</i>																												
Madras ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..												
Total ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..												

* 20° under proof.

† Colombo arrack 23° under proof.

‡ Combined arrack and today.

§ Not duty after deducting cost of liquor and establishment.

(a) Includes the arrack revenue of Cumbun and Markapur.

* 20° under proof.

† Colombo arrack 25° under proof.

‡ Combined arrack and toddy.

§ Net duty after deducting cost of liquor and establishment.

(c) Includes the arrack revenue of Cumbum and Markapur.

APPENDIX A

ARRACK—EXCISE DISTRICTS.

GANJAM.—Messrs. Minchin Brothers and Co. held the contract for the plain tracts of this district, the stipulations being as shown below:—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof ..	1 12 0	3 8 0	3 0 0	60,000 0 0
60° do. ..	0 14 0	2 4 0	1 12 0	
In the Municipality of Berhampore—	Surcharge.			
30° Under Proof ..	0 8 0	4 0 0	3 8 0	2,500 0 0
60° do. ..	0 4 0	2 8 0	2 0 0	
Total ..	..	..	..	62,500 0 0

The renters manufactured the liquor as usual in their distillery at Aska and supplied the Maliah tracts and the Vizagapatam district, in addition to the plain tracts of the Ganjam district.

The total quantity of liquor issued for the Ganjam farm was 10,991 gallons of 30° under proof and 79,489 gallons of 60° under proof, and the net duty paid thereon, including surcharge on sales in the Municipal town of Berhampore, amounted to Rs. 90,008.*

The following statement shows the stock account in depôts. The distillery and shop transactions are omitted, as no separate distillery is maintained for the manufacture of liquor for the Ganjam farm, and as the accounts of sales in shops are altogether incomplete and untrustworthy:—

	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.
Balance on 1st April 1882 ..	GALS. 1,154	GALS. 6,974	GALS. 5,139
Manufactured and received ..	10,991	79,489	56,413
Total ..	12,145	86,463	61,552
Issued to shops ..	11,093	78,099	55,721
Wastage ..	162	340	356
Total ..	11,255	78,439	56,077
Balance ..	890	8,024	5,475

The wastage in depôts was 58 per cent. against an allowance of 2·5 per cent. The true duty on issues, exclusive of surcharge was, therefore, Rs. 1-2-9 and inclusive of it, Rs. 1-9-8 per gallon of 30° under proof.

The monthly issues to shops are compared below with those in the previous year:—

Months.	1881-82.		1882-83.	
	30° Under Proof.	60° Under Proof.	30° Under Proof.	60° Under Proof.
April ..	GALS. 775	GALS. 5,209	GALS. 796	GALS. 6,647
May ..	759	5,197	886	7,056
June ..	807	5,592	909	6,777
July ..	755	5,810	895	6,052
August ..	817	5,206	858	5,534
September ..	860	5,235	831	5,828
October ..	943	6,294	949	6,698
November ..	853	5,345	852	6,075
December ..	1,012	6,035	936	5,873
January ..	1,236	8,362	1,272	7,936
February ..	887	5,536	885	5,949
March ..	940	6,241	1,024	7,675
Total ..	10,644	70,062	11,093	78,098

The return of shopkeeper's sales is, as already observed, of no value. The usual statement showing the statistics of consumption in the several taluks cannot therefore be given. The number of shops opened appears to have been 983 against 836 in the previous year.

The renters' financial statement shows the charges to have amounted to Rs. 1,61,961, exclusive of the value of the balance of stock in the depôts at the beginning of the year, but the following alterations should be made:—

- (a) The allowance for depreciation on the value of buildings, tools, &c., debitable to the Ganjam district farm is given as Rs. 1,800 instead of Rs. 1,542.
 (b) The cost of the police guard and gauging establishment (Rs. 1,061 + 1,021) included under "Other items" should be transferred to the head "Cost of liquor."
 (c) A sum of Rs. 1,199 charged on account of "Deterioration on hogsheads" is inadmissible and should be struck out.

Thus modified the charges amount to Rs. 1,63,504 as detailed below:—

	Rs.
1. Depreciation	1,542
2. Cost of Liquor	41,571
3. Distribution	19,221
4. Supervision	9,964
5. Sundries	1,199
6. Duty	90,007
Total	1,63,504

Adding to the above Rs. 13,183, being the value of liquor taken over from last year's stock—1,154 gallons of 30° under proof at Rs. 2-6-9 and 6,974 gallons of 60° under proof at Rs. 1-7-10 per gallon—the total charges amounted to Rs. 1,76,687, and the incidence of the charges under the several heads per gallon is as follows:—

	Per Gallon of 30° and 60° Under Proof taken together.	Per Gallon of 30° Under Proof.	Per Gallon of 60° Under Proof.
1. Depreciation	Rs. A. P. 0 0 4	Rs. A. P. 0 0 6	Rs. A. P. 0 0 3
2. Cost of Liquor	0 7 1	0 11 5	0 6 6
3. Distribution	0 3 5	0 3 5	0 3 5
4. Supervision	0 1 9	0 1 9	0 1 9
5. Sundries	0 0 3	0 0 3	0 0 3
6. Duty	1 0 0	1 9 7	0 14 7
Total	1 12 10	2 10 11	1 10 9

A small portion of the liquor appears to have been sold under the commission system, but the amount of commission paid has not been included in the above charges. The remainder of the liquor was purchased by shopkeepers and sold on their own account.

The receipts on account of liquor sold amounted to Rs. 1,76,096 and miscellaneous collections to Rs. 186. Adding to these Rs. 625, the interest on Government promissory notes deposited, and Rs. 15,510, the value of liquor remaining in the depôts at the end of the year—890 gallons of 30° under proof at Rs. 2-10-11, and 8,024 gallons of 60° under proof at Rs. 1-10-2 per gallon—the total assets amounted to Rs. 1,92,417. The year's transactions resulted therefore in a profit to the renters of Rs. 15,730.

MALIHAS.—Messrs. Minchin Brothers and Co., who held the contract for the supply of liquor in these tracts, were allowed to withdraw from their obligation to supply the Pedda Kimedi hills, and in their place certain village gomangoes (distillers) were licensed to distil and sell liquor on payment of a fee of Rs. 4 per annum. The other tracts continued to be supplied from Messrs. Minchin Brothers and Co.'s distillery at Aska. The issues during the year and the sales are shown below:—

	Issues.	Sales.
60° Under Proof	5,184	5,184
30° do.	68	68
Proof Rum	4	4
Total	5,252	5,256

Duty is levied on sales of liquor of 30° under proof, while liquor of the weaker strength (60° under proof) is passed duty free. The amount of duty realized was Rs. 43.

VIZAGAPATAM.—The excise system was in force in the taluks noted in the margin, Messrs. Minchin, Harden and Company being the renters, and the stipulations of the contract being as follows:—

1. Anakapalle.
2. Bimlipatam.
3. Chipurupalle.
4. Golconda.

5. Sarvasiddhi.
6. Vizagapatam.
7. Vizianagram.

Strength of Liquor.	Duty.	Prices.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
In the District—	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.
30° Under Proof	1 12 0	3 8 0	3 0 0	25,000
60° do.	1 0 0	2 8 0	2 0 0	
In the Municipalities of Bimlipatam, Vizagapatam and Vizianagram—	Surcharge.			
30° Under Proof	0 8 0	4 0 0	3 8 0	* 7,850.
60° do.	0 4 0	2 12 0	2 4 0	
Total				32,850.

* Vizianagram 2,400
 Bimlipatam 1,700
 Vizagapatam 3,750

The total quantity of liquor issued was 17,343 gallons of 30° under proof, and 200 gallons of 60° under proof, and the net duty thereon, including surcharge on sales in the municipal towns of Bimlipatam, Vizagapatam and Vizianagram, amounted to Rs. 36,546.* The surcharge of duty levied on the consumption in Vizianagram and Bimlipatam fell short of the guaranteed amount by Rs. 676 and 602, respectively, and the renters had to make good the deficit.

The renters obtained their liquor as usual from Messrs. Minchin Brothers and Company's distillery at Aska, in the Ganjam district. The following statement shows their stock account in the depôts:—

	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.
Balance on 1st April 1882	GALS. 2,740	GALS. 261	GALS. 2,890
Received from distillery	17,343	290	17,457
Total	20,083	461	20,347
Issued to shops	16,536	310	16,713
Wastage	763	87	813
Total	17,299	397	17,526
Balance	2,784	64	2,821

The wastage in depôts was 4 per cent., against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 1-12-5, and inclusive of it, Rs. 2-4-1, per gallon of 30° under proof.

The following statement shows the monthly sales of the renters to shop-keepers, and the average prices:—

Months.	Sales.	Percentage of Sales.	Average Price.
April 1882	GALS. 1,292	7.7	Rs. A. P. 3 14 2
May	1,440	8.6	3 14 4
June	1,421	8.4	3 14 2
July	1,439	8.6	3 13 10
August	1,338	7.9	3 13 10
September	1,360	8.1	3 14 0
October	1,397	8.3	3 14 2
November	1,540	9.1	3 14 2
December	1,506	8.9	3 14 1
January 1883	1,739	10.3	3 13 10
February	1,161	6.9	3 13 10
March	1,213	7.2	3 13 9
Total	16,846	100.0	3 14 0

The total sales show a decrease of 3,918 gallons, or 19 per cent., as compared with those in the previous year. The decrease occurs chiefly in the municipal towns and is ascribed partly to the increase in the price of liquor, consequent upon the introduction of the surcharge system, and partly to the close vicinity of arrack shops in the rented taluks whence it is said that the liquor is freely introduced into the towns under what is called the "Imperial quart system."

The following statement shows the particulars of consumption, distribution of shops, &c., in the several taluks. Information regarding sales by shop-keepers not being available, sales to them by the renters have been taken as representing the consumption:—

Taluka.	Population.	Area.	Number of Shops opened.	Consumption.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Per Population.	Retail Price.
				Quantity.	Amount.					
Anakapalle	131,637	597	15	GALE.	RS.	GALE.	GALE.	SQ. MILE.	RS. A. P.	
Bimlipatam	106,267	243	34	754	2,609	005	50.3	39.8	8.775	3 7 4
Chipurupalle	138,896	615	35	2,549	10,009	024	67.1	6.4	2.796	3 14 11
Golconda	97,748	540	19	693	2,206	005	12.8	17.6	3.968	3 2 17
Vizagapatam	85,437	216	63	8,178	32,561	005	26.8	28.4	5.145	3 5 8
Vizianagrum	147,210	333	35	3,574	14,230	024	129.8	3.4	1.356	3 15 5
Sarvasiddhi	131,754	960	31	589	1,922	004	102.1	9.5	4.206	3 15 9
Total	838,949	3,504	235	16,846	65,329	020	71.4	14.8	3.553	3 14 0

* 30° Under proof GALE.
60° 10,516
310

The total number of shops opened was 236, against 231 in the previous year, and the rate of consumption per head of the population was .020 gallon, against .021 gallon.

The renters' financial statement shows the charges to have amounted to Rs. 58,515, exclusive of Rs. 7,140 said to be the value of the liquor taken over from last year's stock, but the following alterations should be made:—

- A sum of Rs. 6,843 is deducted from the charges as being the value of liquor remaining in hand at the end of the year. The amount should be retained under charges and credit taken for it under assets in calculating the profit.
- Rs. 2,400 charged as supervision fees to the renters' representatives at Bimlipatam, Rs. 351 on account of "discount on loans," and Rs. 75 on account of "deterioration on furniture and casks, &c.," are inadmissible and will be disallowed.

Thus modified the charges amounted to Rs. 62,532, classified as follows:—

1. Cost of Liquor	RS.
2. Cost of Distribution	12,792
3. Supervision and Sundries	6,950
4. Duty	4,966
Total	37,824
	62,532

Adding to the above, Rs. 8,755, the value of liquor taken over from last year's stock—2740 gallons of 30° under proof, at Rs. 3-0-2, and 261 gallons of 60° under proof, at Rs. 1-15-1—the total charges amounted to Rs. 71,287, and their incidence under the several heads per gallon is as follows:—

	Average taking, 30° Under Proof and 60° Under Proof together.	30° Under Proof.	60° Under Proof.
1. Cost of liquor	RS. A. P.	RS. A. P.	RS. A. P.
2. Distribution	0 12 2	0 12 3	0 7 0
3. Supervision and sundries	0 6 5	0 6 5	0 6 5
4. Duty	0 4 6	0 4 6	0 4 6
	2 2 10	2 3 1	1 4 1
Renters' profit or loss	Total		
	3 9 11	3 10 3	2 6 0
Renters' price	0 0 5	0 0 7	— 0 7 0
Shopkeepers' profit			
	3 10 4	3 10 10	1 15 0
Retail price	0 3 8	0 3 8	0 5 0
	3 14 0	3 14 6	2 4 0

The receipts on account of liquor sold amounted to Rs. 61,426, and miscellaneous collections to Rs. 180. Adding to these, Rs. 328, the interest on Government promissory notes deposited, and Rs. 10,287, the value of liquor on hand at the end of the year, viz., 2,784 gallons of 30° under proof, at Rs. 3-10-3, and 64 gallons of 60° under proof, at Rs. 2-6-0, per gallon, the total assets were Rs. 72,221. The renters' charges being Rs. 71,287, they appear to have made a small profit of Rs. 934 during the year under report.

NELLORE.—The stipulations of the contract for this district were as follows:—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS.
In the District—				
30° Under Proof	1 12 0	3 8 0	3 0 0	63,000
60° do.	1 0 0	2 8 0	2 0 0	
In the Nellore and Ongole Municipalities—				
30° Under Proof	Surcharge. 0 8 0	4 0 0	3 8 0	12,000
60° do.	0 4 0	2 12 0	2 4 0	
Total	..	..	..	75,000

* Nellore RS. 10,000
Ongole 2,000

- The total quantity of liquor issued was 54,615 gallons of 30° under proof and the net duty thereon, including surcharge on sales in the Municipal towns of Nellore and Ongole, amounted to Rs. 1,00,791. The surcharge of duty having fallen short of the guaranteed amount by Rs. 4,396, the deficiency was made good by the renter, Burla Runga Reddy.

Besides this 35 gallons of overproof liquor were issued to the Civil Dispensary at Nellore, on which a duty of Rs. 168 was separately collected.

- The following statement shows the stock account of the renter:—

	Distillery.	Depôts.	Shops.
Balance on 1st April 1882	3,690	3,209	53,768
Manufactured and received	54,444	54,615	53,768
Total	58,134	57,824	53,768
Issued and sold	54,615	53,768	53,768
Wastage	..	1,073	..
Total	54,615	54,841	53,768
Balance	3,519	2,983	..

There was no wastage in the distillery, but that in depôts was 1.85 per cent. against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge, was, therefore, Rs. 1-11-10 and inclusive of it Rs. 1-15-5 per gallon.

The total sales show a decrease of 3,918 gallons, or 19 per cent., as compared with those in the previous year. The decrease occurs chiefly in the municipal towns and is ascribed partly to the increase in the price of liquor, consequent upon the introduction of the surcharge system, and partly to the close vicinity of arrack shops in the rented taluks whence it is said that the liquor is freely introduced into the towns under what is called the "Imperial quart system."

The following statement shows the particulars of consumption, distribution of shops, &c., in the several taluks. Information regarding sales by shop-keepers not being available, sales to them by the renters have been taken as representing the consumption:—

Taluka.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Niles per Shop.	Square Miles per Shop.	Per Population.	Retail Average Price.
				Quantity.	Amount.					
Anakapalle	131,637	597	15	GALLS.	RS.	GALLS.	GALLS.	SQ. MLS.	RS. A. P.	RS. A. P.
Bimlipatam	106,267	243	38	754	2,609	006	50.3	39.8	8.776	3 14 11
Chipurupalle	138,896	615	35	2,549	10,029	024	67.1	6.4	2.736	3 2 17
Golconda	97,748	540	19	693	2,206	005	19.4	17.6	3.968	3 8 0
Vizagapatam	85,437	216	63	509	1,781	005	26.8	28.4	5.145	3 15 5
Vizianagrum	147,210	333	35	8,178	32,561	006	129.8	3.4	1.358	3 15 5
Sarvasiddhi	131,754	960	31	3,571	14,230	024	102.1	9.5	4.206	3 4 2
Total ..	838,949	3,504	235	16,846	65,329	020	71.4	14.8	3.533	3 14 0

* 30° Under proof GALLS. 10,516
60° 310

The total number of shops opened was 236, against 231 in the previous year, and the rate of consumption per head of the population was .020 gallon, against .021 gallon.

The renters' financial statement shows the charges to have amounted to Rs. 58,515, exclusive of Rs. 7,140 said to be the value of the liquor taken over from last year's stock, but the following alterations should be made:—

- A sum of Rs. 6,843 is deducted from the charges as being the value of liquor remaining in hand at the end of the year. The amount should be retained under charges and credit taken for it under assets in calculating the profit.
- Rs. 2,400 charged as supervision fees to the renters' representatives at Bimlipatam, Rs. 351 on account of "discount on loans," and Rs. 75 on account of "deterioration on furniture and casks, &c.," are inadmissible and will be disallowed.

Thus modified the charges amounted to Rs. 62,532, classified as follows:—

1. Cost of Liquor	RS.
2. Cost of Distribution	12,792
3. Supervision and Sundries	6,950
4. Duty	4,666
Total	37,824
Total	62,532

Adding to the above, Rs. 8,755, the value of liquor taken over from last year's stock—2740 gallons of 30° under proof, at Rs. 3-0-2, and 261 gallons of 60° under proof, at Rs. 1-15-1—the total charges amounted to Rs. 71,287, and their incidence under the several heads per gallon is as follows:—

	Average taking 30° Under Proof and 60° Under Proof together.	30° Under Proof.	60° Under Proof.
1. Cost of Liquor	RS. A. P.	RS. A. P.	RS. A. P.
2. Distribution	0 12 3	0 12 3	0 7 8
3. Supervision and sundries	0 6 3	0 6 3	0 6 3
4. Duty	0 4 6	0 4 6	0 4 6
Total	2 2 10	2 3 1	1 4 1
Renters' profit or loss	3 9 11	3 10 3	2 6 0
Renters' price	0 0 5	0 0 7	— 0 7 0
Shopkeepers' profit	3 10 4	3 19 10	1 15 0
Retail price	0 3 8	0 3 8	0 3 0
Total	3 14 0	3 14 6	2 4 0

The receipts on account of liquor sold amounted to Rs. 61,426, and miscellaneous collections to Rs. 180. Adding to these, Rs. 328, the interest on Government promissory notes deposited, and Rs. 10,287, the value of liquor on hand at the end of the year, viz., 2,784 gallons of 30° under proof, at Rs. 3-10-3, and 64 gallons of 60° under proof, at Rs. 2-6-0, per gallon, the total assets were Rs. 72,221. The renters' charges being Rs. 71,287, they appear to have made a small profit of Rs. 934 during the year under report.

NELLORE.—The stipulations of the contract for this district were as follows:—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS.
In the District—				
30° Under Proof	1 12 0	3 8 0	3 0 0	63,000
60° do.	1 0 0	2 8 0	2 0 0	
In the Nellore and Ongole Municipalities—				
30° Under Proof	Surcharge. 0 8 0	4 0 0	3 8 0	* 12,000
60° do.	0 4 0	2 12 0	2 4 0	
Total ..	..	..	..	75,000

* Nellore RS. 10,000
Ongole 2,000

- The total quantity of liquor issued was 54,615 gallons of 30° under proof and the net duty thereon, including surcharge on sales in the Municipal towns of Nellore and Ongole, amounted to Rs. 1,00,791. The surcharge of duty having fallen short of the guaranteed amount by Rs. 4,396, the deficiency was made good by the renter, Burla Runga Reddy.

Besides this 35 gallons of overproof liquor were issued to the Civil Dispensary at Nellore, on which a duty of Rs. 168 was separately collected.

- The following statement shows the stock account of the renter:—

	Distillery.	Depôts.	Shops.
Balance on 1st April 1882	3,690	3,209	53,768
Manufactured and received	54,444	54,615	53,768
Total ..	58,134	57,824	53,768
Issued and sold	54,615	53,768	53,768
Wastage	..	1,073	..
Total ..	54,615	54,841	53,768
Balance ..	3,519	2,983	..

There was no wastage in the distillery, but that in depôts was 1.85 per cent. against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge, was, therefore, Rs. 1-11-10 and inclusive of it Rs. 1-15-5 per gallon.

4. The following statement shows the monthly sales and average prices:—

Months.	Sales.	Percentage of Sales.	Average Price including Surcharge.
April 1882	GALS. 3,586	6.7	RS. A. P. 3 10 3
May "	4,160	7.7	3 10 3
June "	4,398	8.2	3 10 3
July "	4,628	8.6	3 10 3
August "	4,842	9.0	3 10 2
September "	4,934	9.2	3 10 2
October "	5,256	9.8	3 10 3
November "	4,721	8.8	3 10 3
December "	4,504	8.4	3 10 3
January 1883	5,074	9.4	3 10 2
February "	3,731	6.9	3 10 8
March "	3,934	7.3	3 10 7
Total ..	53,768	100.0	3 10 3

The total sales show an increase of 7,993 gallons or 17 per cent. over those in the previous year, and the increase is ascribed to the large number of coolies employed on the Sangam works and on the repairs of the damages caused to the roads and tanks by the floods in November last. The liquor appears to have been sold at the maximum price.

5. The statistics of consumption and distribution of shops, &c., are given below:—

Taluka.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
Gudér	125,453	910	51	5,776	20,219	0.112	113.2	17.8	2,460	RS. A. P. 3 8 0
Rápúr	49,774	596	7	511	1,789	0.100	73.0	85.1	7,111	3 8 0
Nellore	163,740	638	80	24,369	91,753	0.149	304.5	8.0	2,047	3 12 3
Atmakúr	87,752	638	27	1,661	5,813	0.019	61.5	23.8	3,250	3 8 0
Kávali	72,913	548	13	1,884	6,594	0.026	145.0	42.2	5,609	3 8 0
Udayagiri	86,326	850	31	1,835	6,423	0.021	59.2	27.4	2,785	3 8 0
Kandukúr	126,757	787	31	2,893	10,123	0.023	93.0	25.4	4,089	3 8 0
Kanigiri	108,761	1,014	15	637	2,230	0.006	42.5	67.6	7,251	3 8 0
Ongole	188,593	797	57	6,533	24,008	0.035	114.6	14.0	3,309	3 10 10
Venkatagiri	41,915	426	9	1,916	6,706	0.046	212.9	47.3	4,657	3 8 0
Pólar	44,496	355	21	4,112	14,391	0.092	196.0	16.9	2,119	3 8 0
Podili	55,592	564	12	538	1,883	0.009	44.8	47.0	4,633	3 8 0
Darsi	68,164	616	12	1,103	3,859	0.016	92.0	51.3	5,680	3 8 0
Total ..	1,220,236	8,739	366	53,768	1,95,791	0.044	146.9	23.9	3,334	3 10 3

* Exclusive of 32 gallons at proof supplied to the Civil Dispensary at Nellore.

The total number of shops opened was 366 against 345 and the rate of consumption per head of the population was .044 gallon against .037 gallon in the previous year. The consumption in the Municipal towns was 15,208 gallons, or 28 per cent. of the sales in the whole district.

6. The renter's financial statement shows the charges to have amounted to Rs. 1,82,338; but from this sum should be deducted Rs. 489, being the amount sunk in distillery buildings and plant during the year under report and included under the head "Cost of materials used," and Rs. 324 should be added, being the allowance for depreciation at 12 per cent. on the amount sunk in distillery buildings and plant, viz., Rs. 2,700 (2,211 + 489). The salaries of the Gauger and Police Guard (Rs. 1,800) given as a separate item should be transferred to the head "Cost of liquor." The total charges were thus Rs. 1,82,173 classified as follows:—

Depreciation	RS. 324
Cost of liquor	61,208
Distribution	10,033
Supervision and sundries	3,334
Duty	1,05,354
Commission	1,920
Total ..	1,82,173

7 Adding to the above sum Rs. 11,826, being the value of liquor taken over from last year's stock—3,690 gallons in the distillery at As. 12 and 3,209 gallons in depôts at Rs. 2-13-2 per gallon—the total charges amounted to Rs. 1,93,999. The sum of Rs. 1,920, given above as "commission," is the salary paid by the renter to the men employed for selling liquor (13,905 gallons) in the shops under his direct management, and does not include the profits of the shopkeepers to whom the remaining quantity (39,863 gallons) was sold outright by the renter. The total sale proceeds being Rs. 1,95,791 and the amount paid to the renter by the vendors being Rs. 1,85,712, the difference, Rs. 10,079 + 1,920 or Rs. 11,999, represents the total remuneration of the vendors, and gives an average rate of As. 3-7 per gallon. The incidence of the charges under the several heads per gallon is as follows:—

Depreciation	RS. A. P. 0 0 1
Cost of Liquor	1 1 7
Distribution	0 3 1
Supervision and Sundries	0 1 0
Duty	1 15 3
Vendors' Commission and Shopkeepers' Profit	0 3 7
Total ..	3 8 7
Renter's Profit ..	0 1 8
Retail Price ..	3 10 3

The cost of liquor is very high, being As. 5-8 per gallon more than in the previous year, and is due to the inclusion under this head of a sum of Rs. 19,417, being the value of jaggery stated to have been washed away during the floods.

8. The receipts are given as Rs. 1,89,448, as shown in the margin. The miscellaneous receipts include a sum of Rs. 383 said to be the interest on Government Promissory Notes deposited by the renter, but the proper amount of interest at 4 per cent. on Rs. 19,000 is Rs. 760. Substituting this amount and adding Rs. 13,161, being the value of liquor on hand at the end of the year—3,519 gallons in the distillery at Rs. 1-1-8 and 2,983 gallons in depôts at Rs. 3-1-9 per gallon—the total assets were Rs. 2,02,986. The total charges being Rs. 1,93,999, the renter's profit was Rs. 8,987.

CUDDAPAH.—The stipulations of the contract for this district were as follows, the renters being Messrs. Wilson and Co.:—

Strength of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 4 0	4 0 0	3 8 0	1,36,000 0 0
60° do.	1 4 0	2 12 0	2 4 0	
In the Municipality of Cuddapah.	Surcharge.			
30° Under Proof	0 8 0	4 8 0	4 0 0	4,000 0 0
60° do.	0 4 0	3 0 0	2 8 0	
Total...	...	...	...	1,40,000 0 0

					RS.		The total quantity of liquor excised was 75,558 gallons of 30° under proof and the net duty paid thereon, including surcharge on sales in the Municipal Town of Cuddapah, amounted to Rs. 1,70,080.*
• Duty	..	..	..	..	1,65,756		
Surcharge	..	..	..	..	4,324		
Total ..					1,70,080		

2. The renters obtained their liquor as usual from Messrs. Corbett and Morrison's Distillery at Raupet in the North Arcot District, and distributed it to the sub-depôts from a central depôt at Cuddapah. The following statement shows their stock account :—

	Excise Depôt.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1882 ...	6,593	2,880	1,971
Received from North Arcot ...	73,750	75,558	74,135
Total ...	80,343	78,438	76,106
Issued and sold ...	75,558	74,135	73,747
Wastage ...	1,071	1,182	...
Total ...	76,629	75,317	73,747
Balance ...	3,714	3,121	2,359

3. The wastage in the excise depôt was 1.33 per cent. and that in the sub-depôts 1.51 per cent. against the usual allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge was therefore Rs. 2-3-8 and inclusive of it Rs. 2-4-7 per gallon.

4. The following statement shows the monthly sales and average prices :—

Months.	Sales.	Percentage of Sales.	Average Price including Surcharge.
	GALS.		RS. A. P.
April 1882 ...	6,025	8.2	4 1 0
May " ...	6,505	8.8	4 0 11
June " ...	6,147	8.3	4 0 11
July " ...	6,630	9.0	4 1 0
August " ...	6,243	8.5	4 0 11
September " ...	6,414	8.7	4 0 11
October " ...	6,500	8.8	4 1 0
November " ...	6,749	9.2	4 0 11
December " ...	5,792	7.8	4 0 11
January 1883 ...	6,099	8.3	4 0 11
February " ...	5,157	7.0	4 0 11
March " ...	5,486	7.4	4 0 11
Total ...	73,747	100.0	4 0 11

The total sales show a decrease of 7,706 gallons, or 9 per cent., as compared with those of the previous year, and the decrease is ascribed to the increase in the price of the liquor during the current lease, and to the larger consumption of toddy, opium, and intoxicating drugs.

5. The statistics of consumption and distribution of shops, &c., in the several taluks are contained in the following statement :—

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
		SQ. MLS.		GALS.	RS.	GAL.	GALS.	SQ. MLS.		RS. A. P.
Badvel ..	82,445	755	45	2,681	10,724	.032	59.6	16.8	1,832	4 0 0
Proddatur ..	90,653	487	62	8,815	35,259	.097	142.2	7.9	1,462	4 0 0
Sidhout ..	59,076	610	25	3,929	15,718	.066	157.2	24.4	2,363	4 0 0
Pullampet ..	134,366	979	65	10,107	40,426	.075	155.5	15.1	2,067	4 0 0
Cuddapah ..	147,453	760	84	16,803	71,533	.114	200.0	9.0	1,755	4 4 1
Jammalamadugu ..	91,958	616	86	7,548	30,193	.082	87.8	7.2	1,069	4 0 0
Pulivendla ..	95,617	701	78	4,439	17,757	.046	56.9	9.0	1,226	4 0 0
Ravachoti ..	92,541	998	73	5,367	21,469	.058	73.5	13.7	1,268	4 0 0
Kadiri ..	116,252	1,165	68	3,857	15,428	.033	56.7	17.0	1,709	4 0 0
Vayalpad ..	104,462	831	60	5,456	21,822	.052	90.9	13.8	1,741	4 0 0
Madanapalle ..	106,215	843	54	4,745	18,979	.045	87.9	15.6	1,967	4 0 0
Total ..	1,121,038	8,745	700	73,747	2,99,308	.066	106.4	12.49	1,601	4 0 11

6. The total number of shops opened was 700 against 688 in the previous year, and the rate of consumption per head of the population was .066 gallon against .073 gallon. The sales in the Municipal Town of Cuddapah amounted to 8,648 gallons, or nearly 12 per cent. of the consumption in the whole district.

7. The renter's financial statement shows the charges to have amounted to Rs. 2,47,153 classified as follows :—

	RS.
Depreciation	561
Cost of Liquor	43,103
Distribution	14,526
Supervision and Sundries	8,217
Duty	1,70,080
Vendors' Commission	10,666
Total ...	2,47,153

Adding to the above sum Rs. 13,590, being the value of liquor taken over from the previous year's stock—6,593 gallons in the central depôt at As. 10-8 and 2,880 gallons in the sub-depôts at Rs. 3-3-1 per gallon—the total charges amounted to Rs. 2,60,743, and the incidence of the charges under the several heads per gallon is as follows :—

	RS. A. P.
Depreciation	0 0 1
Cost of Liquor	0 9 9
Distribution	0 3 1
Supervision and Sundries	0 1 9
Duty	2 4 7
Vendors' Commission	0 2 3
Total ...	3 5 6
Renters' Profit ...	0 11 5
Retail Price ...	4 0 11

8. The receipts on account of liquor sold amounted to Rs. 3,00,865. Adding to this Rs. 1,400, the interest on Government Promissory Notes deposited, and Rs. 12,166, the value of liquor on hand at the end of the year—3,714 gallons in the excise depôt at As. 9-10 and 3,121 gallons in the sub-depôts at Rs. 3-2-8 per gallon—the total assets were Rs. 3,14,431. The total charges being Rs. 2,60,743, the difference, Rs. 53,688, represents the renters' profit for the year.

ANANTAPUR.—The stipulations of the contract for this district were as follows, the renters being Messrs. Harvey and Sabapathy Mudaliar, of Bellary :—

	Duty.	PRICES.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 0 0	3 12 0	3 4 0	75,000 0 0
60° do.	1 2 0	2 12 0	2 4 0	
In the Anantapur Municipality—				
30° Under Proof	0 8 0	4 4 0	3 12 0	1,000 0 0
69° do.	0 4 0	3 0 0	2 8 0	
Total	..	..	..	76,000 0 0

2. The total quantity of liquor excised was 40,188 gallons of 30° under proof and the net duty collected thereon amounted to Rs. 78,366, or Rs. 3,366 in excess of the minimum revenue guaranteed. The sales within the municipality of Anantapur being 2,132 gallons, the surcharge duty thereon amounted to Rs. 1,066. The following statement shows the stock account of the renters in the distillery, depôts and shops :—

	Distillery.	Depôts.	Shops.
Balance on 1st April 1882	GALS. 621	GALS. 1,069	GALS. ..
Manufactured and received	78,096	40,188	39,249
Total	78,717	41,257	39,249
Issued and sold	40,188	39,249	39,249
Issued to Bellary	36,796	..	..
Wastage	901	859	..
Total	77,885	40,138	39,249
Balance	902	1,119	..

3. The wastage in the distillery was 1·14 per cent. and that in depôts 2·15 per cent. against an allowance of 2·5 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 1·15-10, and inclusive of it Rs. 2·0-4 per gallon.

4. The monthly sales and average prices are shown below :—

Months.	Sales.	Percentage of Sales.	Average Price.
April 1882	GALS. 2,653	6·7	RS. A. P. 3 12 6
May	3,625	9·2	3 12 6
June	3,011	7·7	3 12 6
July	3,401	8·7	3 12 6
August	3,109	8·0	3 12 5
September	3,549	9·0	3 12 6
October	3,448	8·8	3 12 5
November	4,101	10·4	3 12 5
December	3,475	8·8	3 12 5
January 1883	3,149	8·0	3 12 5
February	2,712	7·0	3 12 5
March	3,016	7·7	3 12 5
Total	39,249	100·0	3 12 5

The total sales show an increase of 1,471 gallons over those in the previous year.

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

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
Tadpatri	98,964	sq. MLS. 591	90	GALS. 8,515	RS. 31,932	GAL. ·086	GALS. 94·6	6·6	1,099	RS. A. P. 3 12 0
Gooty	110,597	1,010	105	13,161	49,352	·119	125·3	9·6	1,035	3 12 0
Anantapur	91,816	868	95	5,972	23,460	·065	62·9	9·1	966	3 14 10
Dharmavaram	97,106	1,192	68	4,670	17,515	·048	68·6	17·5	1,428	3 12 0
Penukonda	73,023	655	60	3,588	13,453	·049	59·8	10·9	1,217	3 12 0
Hindupur	73,270	425	35	1,646	6,174	·022	44·2	12·1	2,093	3 12 0
Madakasira	55,113	362	15	1,697	6,365	·031	113·1	24·1	3,674	3 12 0
Total	599,889	5,103	468	39,249	1,48,251	·065	83·9	10·9	1,282	3 12 5

The number of shops opened was 468 against 430 in the preceding year, and the rate of consumption per head of the population was ·065 gallon against ·063 gallon.

6. The charges according to the renters' financial statement were Rs. 1,38,787. Adding to this Rs. 5,677, the commission paid to vendors in amani shops, the charges amount to Rs. 1,44,464, classified as follows :—

(1.) Depreciation	RS. 1,356
(2.) Cost of Liquor	39,668
(3.) Cost of Distribution	10,617
(4.) Supervision and Sundries	7,714
(5.) Duty	79,432
(6.) Vendors' Commission	5,677
Total	1,44,464

Adding to the above Rs. 3,605, the value of liquor taken over from last year's stock—691 gallons in the distillery at Rs. 10 and 1,069 gallons in depôts at Rs. 2·15-6, per gallon—the total charges amounted to Rs. 1,48,069 and the incidence of the charges under the several heads per gallon is as follows :—

	Incidence.
	RS. A. P.
(1.) Depreciation	0 0 3
(2.) Cost of Liquor	0 8 4
(3.) Distribution	0 4 4
(4.) Supervision and Sundries	0 3 1
(5.) Duty	2 0 4
(6.) Vendors' Commission	0 2 4
Total	3 2 8
Renters' Profit	0 9 9
Retail Price	3 12 5

7. The sale-proceeds of liquor and miscellaneous receipts amounted to Rs. 1,48,252. Adding to this Rs. 760, the interest on Government Securities deposited, Rs. 19,740, the value of liquor supplied to the Bellary district (36,796 gallons at Rs. 8·7 per gallon), and Rs. 3,841, the value of liquor on hand at the end of the year (902 gallons in the distillery at Rs. 8·7, and 1,115 gallons in depôts at Rs. 3, per gallon), the total assets amounted to Rs. 1,72,593. The total charges being Rs. 1,48,069, the difference—Rs. 24,524—represents the renters' profit for the year.

BELLARY.—This district is divided for the purposes of abkari management into two farms—(1) the Cantonment of Bellary and (2) the District of Bellary exclusive of the Cantonment.

2. *Bellary Cantonment.*—The stipulations of the contract for this tract were as follows:—

Strength of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
30° Under Proof	RS. A. P. 2 13 0	RS. A. P. 4 0 0	RS. A. P. 3 8 0	RS. A. P. 1,18,000 0 0
60° Do.	1 10 0	3 0 0	2 8 0	

3. The total quantity of liquor issued was 62,008 gallons of 30° under proof, and the net duty thereon amounted to Rs. 1,74,398, the whole of which was paid by the renter Mr. Abraham.

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

	Distillery.	Depôts.	Shops.
Balance on 1st April 1882	GALS. 1,037	GALS. 173	GALS. 237
Manufactured and received	64,520	62,008	61,269
Total ..	65,557	62,181	61,506
Issued and sold	62,008	61,269	61,269
Wastage	3,055	845	..
Total ..	65,063	62,114	61,269
Balance ..	494	67	237

The wastage in the distillery was 4·66 per cent. and that in depôts was 1·36 per cent.

5. The monthly sales were as follows:—

	Sales.	Percentage of Sales.
April 1882	GALS. 4,579	7·3
May	4,963	8·1
June	4,985	8·1
July	5,054	8·2
August	4,994	8·2
September	5,136	8·4
October	5,102	8·4
November	5,631	9·2
December	5,375	8·8
January 1883	5,240	8·6
February	4,958	8·1
March	5,252	8·6
Total ..	61,269	100·0

6. The total sales show an increase of 10,504 gallons over those in the previous year, and the increase is ascribed to the large number of coolies employed at the spinning mill in the Bellary Town, to an increase in the strength of the garrison in the cantonment and to an improvement in the condition of the liquor-consuming classes.

7. The statistics of consumption and distribution of shops, &c., are contrasted below with those of the previous year:—

	1881-82.	1882-83.
Population	53,460	53,460
Area in square miles	6	6
Number of shops opened	66	66
Consumption	50,765	61,269
Quantity .. Gals.	50,765	61,269
Amount .. Rs.	2,03,060	2,45,075
Number of shops per square mile	11	11
Consumption per head	·950	1·15
Sales per shop	769·2	928·3
Population per shop	810	810
Average price per gallon	Rs. 4	4

8. The renter's financial statement shows the charges to have amounted to Rs. 2,25,157, but from this sum should be deducted Rs. 3,000, being the amount charged for the renter's personal supervision, and Rs. 1,593 should be added on account of depreciation at 12 per cent. per annum on the amount sunk in distillery buildings and plant (Rs. 13,274). The charges thus admitted amount to Rs. 2,23,750, classified as follows:—

	RS.
1. Depreciation	1,593
2. Cost of Liquor	33,409
3. Distribution	2,402
4. Supervision and Sundries	2,146
5. Duty	1,74,397
6. Vendors' Commission	9,803
Total ..	2,23,750

Adding to the above Rs. 1,249, the value of liquor on hand at the beginning of the year—1,037 gallons in the distillery at 10 annas and 173 gallons in the depôts at Rs. 3-7-7 per gallon—the total charges amounted to Rs. 2,24,999, and the incidence of the charges under the several heads per gallon is as follows:—

	RS. A. P.
1. Depreciation	0 0 5
2. Cost of Liquor	0 8 10
3. Distribution	0 0 8
4. Supervision and Sundries	0 0 7
5. Duty	2 13 7
6. Vendors' Commission	0 2 7
Total ..	3 10 8
Renter's profit ..	0 5 4
Retail price ..	4 0 0

9. The receipts on account of liquor sold amounted to Rs. 2,45,075 and miscellaneous receipts to Rs. 230. Adding to these Rs. 1,180, the interest on Government Promissory Notes deposited, and Rs. 518, the value of liquor on hand at the end of the year—494 gallons in the distillery at Rs. 0-9-3 and 67 gallons in depôts at Rs. 3-7-6—the total assets amounted to Rs. 2,47,003. The total charges being Rs. 2,24,999, the renter's profit for the year was Rs. 22,004.

10. BELLARY DISTRICT FARM.—The farm of this district, exclusive of the cantonment, continued in the hands of Messrs. Harvey and Sabapathi Mudaliar, who guaranteed a minimum revenue of Rs. 65,000, inclusive of Rs. 3,000 for surcharge of duty on sales in the Municipality of Adóni. The strengths of liquor permitted to be sold, the rates of duty payable thereon and the maximum and minimum prices prescribed were as follows:—

Strength of Liquor.	Duty.	PRICES.	
		Maximum.	Minimum.
In the District—	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 0 0	3 12 0	3 4 0
60° do.	1 2 0	2 12 0	2 4 0
In the Municipality of Adóni—	Surcharge.		
30° Under Proof	0 8 0	4 4 0	3 12 0
60° do.	0 4 0	3 0 0	2 8 0

11. The total quantity of liquor issued to the depôts of this district, from the renters' distillery at Tadpatri in the Anantapur District, was 36,796 gallons of 30° under proof, and the net duty levied thereon amounted to Rs. 71,752. The surcharge of duty levied on sales in the Municipal Town of Adóni, amounted to Rs. 2,614, or Rs. 386 less than the guaranteed amount. The deficiency was made good by the renters.

12. The following statement shows the stock account in depôts and shops :—

	Depôts.	Shops.
Balance at the beginning of the year	GALS. 1,316	GALS. 174
Received	36,796	36,325
Total	38,112	36,499
Issued and sold	36,325	36,260
Wastage	756	..
Total	37,081	36,260
Balance	1,031	239

The wastage in depôts was at the rate of 1.93 per cent. against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge, was accordingly Rs. 1-15-10, and, inclusive of it, Rs. 2-1-2 per gallon.

13. The following statement shows the monthly sales and average prices :—

Months.	Sales.	Percentage of Sales.	Average Price.
April 1882	GALS. 2,600	7.2	RS. A. P. 3 12 8
May	3,057	8.4	3 13 1
June	2,818	7.8	3 13 2
July	3,336	9.2	3 13 2
August	3,178	8.8	3 13 2
September	3,405	9.3	3 13 1
October	3,033	8.3	3 13 3
November	3,963	10.9	3 13 2
December	2,923	8.1	3 13 4
January 1883	2,676	7.4	3 13 1
February	2,458	6.8	3 13 3
March	2,813	7.8	3 13 2
Total	36,260	100.0	3 13 2

The total sales show an increase of 6,927 gallons, or nearly 24 per cent. over those in the preceding year.

14. The subjoined statement shows the statistics of consumption, distribution of shops, &c. :—

Taluka.	Population.	Area.	Number of shops opened.	CONSUMPTION.		Consumption per head.	Sales per shop.	Square miles per shop.	Population per shop.	Average retail price.
				Quantity.	Amount.					
Bellary	95,477	919	54	GALS. 4,997	RS. 18,737	GAL. 0.52	GALS. 92.5	SQ. MLS. 17.0	1,768	RS. A. P. 3 12 0
Hospet	84,986	480	45	8,494	31,853	100	188.8	10.7	1,888	3 12 0
Kodli	74,690	839	23	1,038	3,894	0.14	45.1	36.5	3,247	3 12 0
Hadgalli	70,620	698	16	970	3,639	0.14	60.6	43.6	4,414	3 12 0
Harpanahalli	75,572	631	12	797	2,989	0.11	66.4	52.6	6,298	3 12 0
Alur	65,586	646	49	4,311	16,166	0.66	88.0	13.2	1,343	3 12 0
Adoni	122,085	787	59	9,710	39,026	0.79	164.6	13.3	2,069	4 0 4
Râyadrug	83,799	898	72	6,943	22,287	0.71	82.5	12.5	1,164	3 12 0
Total	672,815	5,898	330	36,260	1,38,591	0.54	109.9	17.9	2,039	3 13 2

The number of shops opened was 330 against 287, and the rate of consumption per head of the population was .054 gallon against .044 gallon in the previous year. The consumption in the Municipality of Adoni was 5,228 gallons, or 14 per cent. of the sales in the whole district.

15. The renters' financial statement shows the charges to have amounted to Rs. 1,16,863, but the following alterations should be made :—

- (1) The cost of liquor is given as Rs. 18,048, which is said to be the proportionate value of the liquor issued to this district, but the correct amount is Rs. 19,740 calculated at the rate (Rs. 0-8-7 per gallon) arrived at for the Anantapur District, whence the liquor was supplied.

- (2) The interest on borrowed capital, viz., Rs. 2,400, included under "other items," should be omitted.

- (3) The sum of Rs. 6,983 shown as the cost of "central office and management" represents the cost of supervision over both the abkari and cotton business of the firm, and the renters have not stated what proportion of the charges is debitable to abkari; but as cotton pressing appears to form the chief business of the firm, one-third of the above sum will be debited to abkari, as proposed by the Collector.

Thus modified, the charges amounted to Rs. 1,11,504 classified as follows :—

	RS.
1. Cost of Liquor	19,740
2. Cost of Distribution	8,878
3. Supervision and Sundries	2,815
4. Duty	74,752
5. Vendors' Commission	5,319
Total	1,11,504

Adding to the above Rs. 3,996, the value of liquor in depôts at the beginning of the year (1,316 gallons at Rs. 3-0-7 per gallon), the total charges and the incidence per gallon were as follows :—

	Total Charges.	Incidence.
	RS.	RS. A. P.
1. Cost of Liquor	20,576	0 8 10
2. Distribution	9,276	0 4 0
3. Supervision and Sundries	2,945	0 1 3
4. Duty	77,384	2 1 2
5. Vendors' Commission	5,319	0 2 4
Total	1,15,500	3 1 7
Renters' profit	..	0 11 7
Retail price	..	3 13 2

16. The receipts on account of liquor sold amounted to Rs. 1,38,837. Adding to this Rs. 650, the interest on Government Promissory Notes deposited, and Rs. 2,969, the value of liquor on hand at the end of the year (1,031 gallons in depôts at Rs. 2-14-1 per gallon), the total assets were Rs. 1,42,456. The total charges being Rs. 1,15,500, the difference, Rs. 26,956, represents the renters' profit.

CHINGLEPUT.—The stipulations of the contract for this district were as follows, the renters being Messrs. Parry and Co. :—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 5 0	4 0 0	3 8 0	1,40,300 0 0
60° do.	1 4 0	2 12 0	2 4 0	
Surcharge.	..	..	..	..
In the Municipality of Conjeevaram—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	0 8 0	4 8 0	4 0 0	3,700 0 0
60° do.	0 4 0	3 0 0	2 8 0	
Total	..	..	..	1,44,000 0 0

2. The total quantity of liquor excised was 62,226 gallons of 30° under proof, and the net duty thereon, including surcharge, amounted to Rs. 1,43,717.* The surcharge of duty fell short of the guaranteed amount by Rs. 283, but the deficiency was made good by the renters.

Duty	RS. 1,40,300
Surcharge	3,417
Total	1,43,717

12. The following statement shows the stock account in depôts and shops :—

	Depôts.	Shops.
Balance at the beginning of the year	GALS. 1,316	GALS. 174
Received	36,796	36,325
Total	38,112	36,499
Issued and sold	36,325	36,260
Wastage	786	..
Total	37,081	36,260
Balance	1,031	239

The wastage in depôts was at the rate of 1.98 per cent. against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge, was accordingly Rs. 1-15-10, and, inclusive of it, Rs. 2-1-2 per gallon.

13. The following statement shows the monthly sales and average prices :—

Months.	Sales.	Percentage of Sales.	Average Price.
April 1882	GALS. 2,600	7.2	RS. A. P. 3 12 8
May	3,057	8.4	3 13 1
June	2,818	7.8	3 13 2
July	3,336	9.2	3 13 2
August	3,178	8.8	3 13 2
September	3,405	9.3	3 13 1
October	3,033	8.3	3 13 3
November	3,963	10.9	3 13 2
December	2,923	8.1	3 13 4
January 1883	2,676	7.4	3 13 1
February	2,458	6.8	3 13 3
March	2,813	7.8	3 13 2
Total	36,260	100.0	3 13 2

The total sales show an increase of 6,927 gallons, or nearly 24 per cent. over those in the preceding year.

14. The subjoined statement shows the statistics of consumption, distribution of shops, &c. :—

Taluka.	Population.	Area.	Number of shops opened.	Consumption.	Consumption per head.	Sales per shop.	Square miles per shop.	Population per shop.	Average retail price.
				Quantity.	Amount.				
Bellary	95,477	919	54	GALS. 4,997	RS. 18,737	GAL. 0.52	GALS. 92.5	SQ. MLS. 17.0	RS. A. P. 1,768
Hospet	84,986	480	45	8,494	31,853	100	188.8	10.7	1,888
Kodligi	74,690	839	23	1,038	3,894	0.14	45.1	36.5	3,247
Hadgalli	70,620	698	16	970	3,639	0.14	60.6	43.6	4,414
Harpanahalli	75,572	631	12	797	2,989	0.11	66.4	52.6	6,298
Alôr	65,586	646	49	4,311	16,166	0.66	88.0	13.2	1,343
Adôni	122,085	787	59	9,710	39,026	0.79	164.6	13.3	2,069
Râyadrug	83,799	898	72	5,943	22,287	0.71	82.5	12.5	1,164
Total	672,815	5,898	330	36,260	1,38,591	0.54	109.9	17.9	2,039

The number of shops opened was 330 against 287, and the rate of consumption per head of the population was .054 gallon against .044 gallon in the previous year. The consumption in the Municipality of Adôni was 5,228 gallons, or 14 per cent. of the sales in the whole district.

15. The renters' financial statement shows the charges to have amounted to Rs. 1,16,868, but the following alterations should be made :—

- (1) The cost of liquor is given as Rs. 18,048, which is said to be the proportionate value of the liquor issued to this district, but the correct amount is Rs. 19,740 calculated at the rate (Rs. 0-8-7 per gallon) arrived at for the Anantapur District, whence the liquor was supplied.

(2) The interest on borrowed capital, viz., Rs. 2,400, included under "other items," should be omitted.

(3) The sum of Rs. 6,983 shown as the cost of "central office and management" represents the cost of supervision over both the abkâri and cotton business of the firm, and the renters have not stated what proportion of the charges is debitable to abkâri; but as cotton pressing appears to form the chief business of the firm, one-third of the above sum will be debited to abkâri, as proposed by the Collector.

Thus modified, the charges amounted to Rs. 1,11,504 classified as follows :—

1. Cost of Liquor	RS. 19,740
2. Cost of Distribution	8,878
3. Supervision and Sundries	2,815
4. Duty	74,752
5. Vendors' Commission	5,319
Total	1,11,504

Adding to the above Rs. 3,996, the value of liquor in depôts at the beginning of the year (1,316 gallons at Rs. 3-0-7 per gallon), the total charges and the incidence per gallon were as follows :—

	Total Charges.	Incidence.
1. Cost of Liquor	RS. 20,576	RS. A. P. 0 8 10
2. Distribution	9,276	0 4 0
3. Supervision and Sundries	2,945	0 1 3
4. Duty	77,384	2 1 2
5. Vendors' Commission	5,319	0 2 4
Total	1,15,500	3 1 7
Renters' profit	..	0 11 7
Retail price	..	3 13 2

16. The receipts on account of liquor sold amounted to Rs. 1,38,837. Adding to this Rs. 650, the interest on Government Promissory Notes deposited, and Rs. 2,969, the value of liquor on hand at the end of the year (1,031 gallons in depôts at Rs. 2-14-1 per gallon), the total assets were Rs. 1,42,456. The total charges being Rs. 1,15,500, the difference, Rs. 26,956, represents the renters' profit.

CHINGLEPUT.—The stipulations of the contract for this district were as follows, the renters being Messrs. Parry and Co. :—

Strengths of Liquor.	Duty.	PRICES.	Minimum Revenue guaranteed.
		Maximum. Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 5 0	4 0 0	3 8 0
60° do.	1 4 0	2 12 0	2 4 0
In the Municipality of Conjeeveram—			
30° Under Proof	0 8 0	4 8 0	4 0 0
60° do.	0 4 0	3 0 0	2 8 0
Total	..	..	1,44,000 0 0

2. The total quantity of liquor excised was 62,226 gallons of 30° under proof, and the net duty thereon, including surcharge, amounted to Rs. 1,43,717.* The surcharge of duty fell short of the guaranteed amount by Rs. 283, but the deficiency was made good by the renters.

* Duty	RS. 1,40,300
Surcharge	3,417
Total	1,43,717

3. There was no distillery in the district, and the liquor was received as in the previous year from the renters' distilleries at Nellikuppam and Tiruvannanallūr in the South Arcot District, and issued to the sub-depôts from a central depôt at Saidâpet. The following statement shows the stock account of the renters:—

	Excise Depôt.	Depôts.	Shops.
Balance on 1st April 1882	GALS. 6,304	GALS. 751	GALS. 80
Received	133,406	62,226	57,364
Total ..	139,710	62,977	57,444
Issued and sold	62,226	57,364	57,405
Issued to Madras	72,017	..	..
Wastage	1,304	850	..
Total ..	135,547	58,214	57,405
Balance ..	4,163	4,763	39

The wastage in the central depôt was .93 per cent., and that in the sub-depôts 1.35 per cent., against an allowance of 2.5 per cent. The true duty on issues exclusive of surcharge was therefore Rs. 2-4-7, and inclusive of it Rs. 2-5-6 per gallon.

4. The subjoined statement shows the monthly sales and average prices:—

Months.	Sales.	Percentage of Sales.	Average Price.
April 1882	GALS. 3,760	6.5	RS. A. P. 4 0 9
May	3,783	6.6	4 0 11
June	5,473	9.5	4 1 10
July	5,089	8.9	4 0 7
August	5,081	8.9	4 0 10
September	4,281	7.4	4 0 10
October	4,385	7.7	4 0 10
November	5,679	9.9	4 1 0
December	4,081	7.1	4 0 10
January 1883	7,315	12.7	4 0 10
February	4,863	8.5	4 0 9
March	3,615	6.3	4 0 9
Total ..	57,405	100.0	4 0 11

The total sales show a decrease of 5,183 gallons or 8 per cent., as compared with those in the previous year.

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

Taluka.	Population.	Area.	Number of Shops opened.	Consumption.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
Saidâpet	204,580	342	78	GALS. 23,541	RS. 94,164	.115	267.5	3.9	2,325	RS. A. P. 4 0 0
Ponnéri	107,543	347	62	7,971	31,884	.074	128.6	5.6	1,734	4 0 0
Tiruvallūr	143,324	507	68	6,246	24,986	.044	91.8	7.5	2,108	4 0 0
Conjeeveram	185,649	514	113	12,567	53,686	.068	111.2	4.5	1,643	4 4 4
Chingleput	117,218	436	49	4,415	17,661	.038	90.1	8.9	2,392	4 0 0
Madurantakam	223,067	696	59	2,665	10,658	.012	45.2	11.8	3,781	4 0 0
Total ..	981,381	2,842	429	57,405	2,33,039	.058	133.8	6.6	2,288	4 0 11

The total number of shops opened was 429 against 405, and the rate of consumption per head of the population was .058 against .064 gallon in the previous year. The consumption in the Municipal Town of Conjeeveram amounted to 6,835 gallons, or nearly 12 per cent. of the sales in the whole district.

6. The financial statement furnished by the renters shows the charges to have amounted to Rs. 1,95,597, but from this should be deducted Rs. 133, said to be the surcharge duty paid on

account of 1881-82, and the salaries of the gauger and police guard, and the pensionary contribution for the former should be transferred from the head "Cost of distribution" to "Cost of liquor." The charges thus admitted amount to Rs. 1,95,464, classified as follows:—

1. Cost of Liquor	RS. 34,696
2. Distribution	2,470
3. Supervision and Sundries	14,298
4. Duty	1,44,000
Total ..	1,95,464

Adding to the above Rs. 5,586, the value of liquor taken over from the previous year's stock—6,304 gallons in the excise depôt at As. 8-1, and 751 gallons in the sub-depôts at Rs. 3-3-2 per gallon—the total charges amounted to Rs. 2,01,050, and the incidence of the charges under the several heads per gallon is shown below:—

1. Cost of Liquor	RS. A. P. 0 9 3
2. Do. of Distribution	0 0 8
3. Supervision and Sundries	0 3 8
4. Duty	2 5 6
Total ..	3 3 1
Renters' Profit ..	0 9 11
Renters' Price ..	3 13 0
Shopkeepers' Profit ..	0 3 11
Retail Price ..	4 0 11

7. The sale-proceeds of liquor and miscellaneous receipts are given as Rs. 2,35,859. Deducting from this Rs. 54, the refund of excess duty paid in 1881-82, and adding thereto Rs. 1,440, the interest on Government Promissory Notes deposited, and Rs. 17,465, the value of liquor on hand at the end of the year—4,163 gallons in the central depôt at Rs. 0-9-3 and 4,763 gallons in the sub-depôts at Rs. 3-2-7 per gallon—the total assets amounted to Rs. 2,54,710. The total charges being Rs. 2,01,050, the renters' profit was Rs. 53,660.

NORTH ARCOT.—The strengths of liquor permitted to be sold, the rate of duty payable thereon, the maximum and minimum prices fixed, and the minimum revenue guaranteed by the renters, Messrs. Corbett and Morrison, were as follows:—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 4 0	4 0 0	3 8 0	2,00,000 0 0
60° do.	1 4 0	2 12 0	2 4 0	..
In the Vellore and Wāljāpet Municipalities—	Surcharge.	..	..	..
30° Under Proof... ..	0 8 0	4 8 0	4 0 0	* 5,900 0 0
60° do.	0 4 0	3 0 0	2 8 0	..
Total ..	..	..	..	2,05,900 0 0

* Vellore RS. 5,000
Wāljāpet 900

2. The total quantity of liquor issued was 107,013 gallons of 30° under proof, and the net duty paid thereon, including surcharge on sales in the Municipal towns of Vellore and Wárajápet, amounted to Rs. 2,42,642.* Besides this 1,287 gallons of methylated and overproof liquor were issued, on which a duty of Rs. 644 was separately collected.

* Duty	Rs.
Surcharge	2,34,761
	7,881
Total ..	2,42,642

3. The following statement shows the stock account of the renters in distilleries and depôts:—

	Distilleries.	Depôts.	Shops.
Balance on 1st April 1882 ...	GALS. 9,850	GALS. 377	GALS. ...
Manufactured and received ...	221,222	107,013	105,086
Total ...	231,072	107,390	105,086
Issued and sold ...	107,013	105,086	105,086
Issued for other purposes ...	1,287	...	...
Issued to Cuddapah ...	73,750	...	...
Wastage ...	5,956	1,439	...
Total ...	188,006	106,525	105,086
Balance ...	43,066	865	...

The wastage in distilleries was 2·5 per cent., and that in depôts 1·34 per cent., against an allowance of 2·5 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-3-7 and inclusive of it Rs. 2-4-9 per gallon.

4. The monthly sales were as follows:—

Months.	Sales.	Per-centage of Sales.
April 1882 ...	GALS. 5,738	5·5
May " ...	8,808	8·4
June " ...	8,993	8·6
July " ...	9,944	9·5
August " ...	9,588	9·1
September " ...	9,647	9·1
October " ...	8,875	8·4
November " ...	10,596	10·1
December " ...	8,330	7·9
January 1883 ...	11,452	10·9
February " ...	6,894	6·6
March " ...	6,221	5·9
Total ...	105,086	100·0

The total sales were nearly the same as those in the previous year, viz., 105,521 gallons.

5. The particulars of consumption and distribution of shops, &c., in the several taluks were as follows:—

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.				
Chittoor ..	171,907	671	42	10,294	41,174	·060	245·1	16·0	4,093
Chandragiri ..	93,151	548	54	13,065	52,263	·140	242·0	10·2	1,725
Palmaner ..	41,815	447	18	2,786	11,143	·067	154·8	24·8	2,323
Gudiyátam ..	154,646	446	65	7,289	29,155	·047	112·1	6·9	2,379
Vellore ..	170,216	454	91	19,458	83,526	·114	213·8	5·0	1,871
Pólur ..	106,818	443	36	2,170	8,681	·020	60·3	12·3	2,940
Wandiwash ..	148,100	466	14	1,055	4,220	·007	75·4	33·3	10,578
Arcoot ..	147,388	432	39	2,588	10,352	·018	66·4	11·1	3,780
Wárajápet ..	199,177	484	99	18,752	77,194	·094	199·5	4·9	2,012
Nárayanavaram Division ..	128,912	943	56	8,551	34,205	·066	152·7	9·7	2,302
Tirutani Division ..	146,918	943	41	4,059	16,237	·028	99·0	9·7	3,584
Kálhasti do. ..	52,037	874	16	1,541	6,165	·030	96·3	22·4	3,252
Maderpauk do. ..	65,985	874	23	1,468	5,872	·022	62·9	28·5	2,869
Kangundi do. ..	45,184	342	12	1,893	7,573	·042	157·7	23·9	3,279
Punganúr do. ..	72,143	523	22	2,896	11,582	·040	131·6	3·8	1,528
Arni do. ..	73,417	183	48	7,221	28,886	·098	150·4	...	...
Total ..	1,817,814	7,256	676	105,086	4,28,227	·058	155·4	10·7	2,689

The total number of shops opened was 676 against 651 in the previous year, and the rate of consumption per head of the population was ·058 gallon. The consumption in the Municipalities amounted to 15,762 gallons, or nearly 15 per cent. of the sales in the whole district.

6. The renters' financial statement shows the charges to have amounted to Rs. 3,86,600, but Rs. 70 should be added to it, being the duty paid on methylated spirits, and Rs. 3,454, the charges on account of Gauging and Police Establishments included under "Other Items," should be transferred to the head "Cost of liquor." The total charges were thus Rs. 3,86,670, classified as follows:—

Depreciation ...	Rs. 33,000
Cost of Liquor ...	70,036
Distribution ...	19,620
Supervision and Sundries ...	7,582
Duty ...	2,43,286
Vendors' commission ...	13,146
Total ...	3,86,670

Adding to the above sum Rs. 11,071, being the value of liquor taken over from the previous year's stock—9,850 gallons in distilleries at Rs. 15-10 and gallons 377 in depôts at Rs. 3-8-2 per gallon—the total charges amounted to Rs. 3,97,741, and the incidence of the charges under the several heads per gallon is as follows:—

Depreciation ...	Rs. A. P. 0 3 8
Cost of Liquor ...	0 8 4
Distribution ...	0 3 0
Supervision and Sundries ...	0 1 2
Duty ...	2 4 10
Vendor's Commission ...	0 2 0
Total ...	3 7 0
Renter's Profit ...	0 10 2
Retail Price ...	4 1 2

7. The receipts on account of liquor sold in the district amounted to Rs. 4,28,801. Adding to this Rs. 2,090, the interest on Government Promissory Notes deposited, and Rs. 35,120, the value of liquor on hand at the end of the year—43,066 gallons in distilleries at As. 12 and 865 gallons in depôts at Rs. 3-4-2 per gallon—the total assets amounted to Rs. 4,66,011. The total charges being Rs. 3,97,741, the difference, Rs. 68,270, represents the renter's profit for the year.

SOUTH ARCOT.—The rates of duty, the maximum and minimum prices prescribed, and the minimum revenue guaranteed by the renters, Messrs. Parry and Co., were as follows:—

Strength of Liquor.	Duty.	Prices.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
In the District—	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
30° Under Proof	2 0 0	3 12 0	3 4 0	1,40,000 0 0
60° do.	1 2 0	2 12 0	2 4 0	
In the Municipality of Chidambaram—				
30° Under Proof	0 8 0	4 4 0	3 12 0	1,450 0 0
60° do.	0 4 0	3 9 0	2 8 0	
Total	..	..	..	1,41,450 0 0

2. The total quantity of liquor issued was 71,634 gallons of 30° under proof and 375 gallons of 60° under proof, and the net duty paid thereon, including surcharge on sales in the Chidambaram Municipality, amounted to Rs. 1,41,298. The surcharge of duty fell short of the guaranteed amount by Rs. 250, and the deficit was made good by the renters.

Duty	Rs. 1,40,098
Surcharge	1,200
Total	1,41,298

3. The following statement shows the stock-account of the renters in distilleries, depôts and shops, reduced to 30° under proof:—

	Distilleries.	Depôts.	Shops.
Balance on 1st April 1882	GALS. 11,991	GALS. 4,249	GALS. 189
Manufactured and received	296,546	71,849	68,107
Total	308,537	76,098	68,296
Issued and sold			
Do. to Chingleput	71,849	68,107	67,959
Do. to Pondicherry	134,071	..	..
Do. under Section 12 of Act III of 1864 ..	48,359	..	..
Methylated and issued	35,648	..	..
Wastage	6,285	..	..
.. .. .	5,776	1,400	..
Total	301,988	69,507	67,959
Balance	6,549	6,591	337

The wastage in the distilleries was at the rate of 1.87 per cent. and that in depôts 1.84 per cent., against 2.5 per cent. allowed. The true duty on issues, exclusive of surcharge, was accordingly Rs. 1-15-9, and inclusive of it, Rs. 2-0-1 per gallon of 30° under proof.

3. The subjoined statement shows the monthly sales of each kind of liquor and the average prices:—

Months.	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.
April 1882	4,582	52	4,634	98.9	1.1	6.8	Rs. A. P. 3 11 4	Rs. A. P. 2 4 0	Rs. A. P. 3 11 1
May	4,776	40	4,816	99.2	0.8	7.0	3 11 9	2 3 3	3 11 7
June	5,295	47	5,342	99.1	0.9	7.8	3 12 10	2 4 0	3 12 8
July	6,143	43	6,186	99.3	0.7	9.1	3 10 1	2 4 2	3 9 11
August	5,328	35	5,363	99.3	0.7	7.9	3 11 7	2 4 0	3 11 6
September	4,911	43	4,954	99.1	0.9	7.3	3 12 4	2 3 7	3 12 1
October	5,111	45	5,156	99.1	0.9	7.5	3 12 2	2 4 0	3 12 0
November	7,653	57	7,710	99.3	0.7	11.3	3 12 4	2 4 0	3 12 2
December	4,962	29	4,991	99.5	0.5	7.3	3 12 2	2 4 0	3 12 0
January 1883	7,497	9	7,506	99.9	0.1	11.0	3 11 4	2 4 0	3 11 4
February	5,440	18	5,458	99.7	0.3	8.0	3 11 8	2 1 8	3 11 7
March	6,022	..	6,022	100.0	..	9.0	3 12 2	..	3 12 2
Total	67,720	418	68,138	99.4	0.6	100.0	3 11 10	2 3 11	3 11 8

The total sales were nearly the same as in the preceding year. The consumption of the weaker liquor continues to diminish. The prices ranged from Rs. 3-14-7 to Rs. 3-4-0 per gallon of 30° under proof, and from Rs. 2-5-2 to Rs. 2-1-8 per gallon of 60° under proof, being in some cases outside the maximum and minimum limits prescribed; but the Collector states that it is not due to any infringements of the law, but to the incorrect accounts furnished by the shopkeepers.

4. The statistics of consumption and distribution of shops, &c., in the several taluks are given in the subjoined statement:—

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Prices.
				Quantity.	Amount.					
Tindivanam	264,261	816	105	GALS. 6,059	Rs. 22,821	GAL. 0.023	GALS. 57.7	SQ. MLS. 7.8	2,517	Rs. A. P. 3 12 3
Tiruvannamalai	153,222	944	153	6,839	25,615	0.045	44.7	6.2	1,001	3 11 11
Tirukoilur	206,489	580	114	7,820	29,410	0.038	68.6	5.1	1,811	3 12 2
Villupuram	243,896	508	90	6,921	24,876	0.028	76.9	5.6	2,710	3 9 6
Cuddalore	298,523	459	124	16,502	62,077	0.055	133.1	3.7	2,407	3 12 2
Vriddhachalam	187,068	566	75	6,715	25,156	0.036	89.5	7.5	2,494	3 11 11
Kallakurchi	196,029	607	115	6,512	24,534	0.033	56.6	5.3	1,705	3 12 3
Chidambaram	265,250	393	133	10,770	39,565	0.041	81.0	3.0	1,994	3 10 9
Total	1,814,738	4,873	909	68,138	2,54,054	0.038	75.0	5.4	1,996	3 11 8

* 30° Under Proof GALS. 67,720
60° do. 418

The total number of shops opened was 909 against 879 in the previous year, and the rate of consumption per head of the population was .038 gallon, being nearly the same as in 1881-82. The sales in the Municipality of Chidambaram amounted to 2,400 gallons.

5. The renters' financial statement shows the charge to have amounted to Rs. 3,21,462, which will be accepted with the following alterations:—

(1) Interest at 12 per cent. per annum should be added on account of depreciation on the amount sunk in distillery buildings and plant (Rs. 80,000).

(2) The amount of duty and surcharge, erroneously given as Rs. 1,39,997 and Rs. 1,423 should be altered into Rs. 1,40,098 and Rs. 1,450, respectively.

The charges thus modified amounted to Rs. 3,31,190, classified as follows:—

	RS.
1. Depreciation	9,600
2. Cost of Liquor	1,56,838
3. Distribution...	11,755
4. Supervision and Sundries	10,623
5. Duty	1,41,548
6. Vendors' Commission	826
Total	3,31,190

Adding to the above Rs. 19,969, being the value of liquor taken over from last year's stock—11,991 gallons in distilleries at As. 9-7, and 4,277 gallons in depôts at Rs. 2-15-10 per gallon—the total charges amounted to Rs. 3,51,159, and the incidence of the charges under the several heads per gallon is as follows:—

	RS.	A.	P.
1. Depreciation	0	0	6
2. Cost of Liquor	0	8	8
3. Distribution	0	2	9
4. Supervision and Sundries...	0	2	5
5. Duty	2	0	1
Total	2	14	5

The sum of Rs. 826 entered above as Vendors' commission is the salary paid by the renters to shopkeepers for the sale of 4,440 gallons in the Amani shops, and this gives an average rate of 3 annas per gallon. The remainder of the liquor was purchased by the shopkeepers from the renters and sold on their own account. The average price charged to the shopkeepers being Rs. 3-8-0 and their retail price Rs. 3-11-8, the difference, As. 3-8, represents their remuneration. Taking the sales as a whole, the vendors' remuneration comes to As. 3-7 per gallon, and this leaves a profit to the renters of As. 9-8 per gallon.

6. The receipts on account of liquor sold, inclusive of a sum of Rs. 37 due from shopkeepers, amounted to Rs. 2,43,077, and the miscellaneous receipts to Rs. 2,726. Adding to these on hand at the end of the year—6,549 gallons in distilleries at As. 9-2, and 6,591 gallons in depôts at Rs. 2-14-4 per gallon—the total assets amounted to Rs. 2,70,055. Deducting from the total charges Rs. 1,28,541, being the value of 224,363 gallons of liquor issued for other purposes at As. 9-2 per gallon, the charges appertaining to the contract for this district amounted to Rs. 2,22,618. The renters' profit was therefore, Rs. 47,437.

TANJORE.—The total quantity of liquor issued from the distillery was 47,333 gallons, of 30° under proof, and the net duty collected thereon amounted to Rs. 92,300, the minimum revenue guaranteed. The surcharge of duty on sales in the Municipal towns of Tanjore and Kumbakonam amounted to Rs. 7,447, or Rs. 253 less than the guaranteed amount. The deficit was made good by the renters, Messrs. Parry and Co. The stipulations as to rates of duty, prices, &c., are shown below:—

	Minimum Revenue guaranteed.	Duty.	PRICES.	
			Maximum.	Minimum.
	RS.	A. P.	RS.	A. P.
In the District—				
30° Under Proof	92,300	0 0	2 0 0	3 12 0
60° do.			1 2 0	2 12 0
In the Municipalities of Kumbakonam and Tanjore—				
30° Under Proof	7,700	0 0	2 8 0	4 4 0
60° do.			1 6 0	3 0 0
Total	1,00,000	0 0		

2. The following statement shows the stock account of the renters:—

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance at the beginning of the year	3,989	2	976
Manufactured and received	68,882	47,333	40,141
Total	72,871	47,335	41,117
Issued and sold	47,333	40,141	39,687
Issued to Madura	16,797		
Do. to Trichinopoly	6,973		
Wastage	1,596	448	
Total	72,699	40,589	39,687
Balance	172	6,746	1,430

The wastage in the distillery was 2-19 per cent. and that in depôts 95 per cent. against an allowance of 25 per cent. The true duty on issues exclusive of surcharge was therefore Rs. 1-15-6 and inclusive of it Rs. 2-2-1 per gallon.

3. The subjoined statement shows the monthly sales and average prices:—

Months.					Sales.	Percentage of Sales.	Average Price.
					GALS.		RS. A. P.
April	1882	..	..	..	2,886	7-2	3 15 0
May	"	..	..	..	3,088	7-7	3 15 0
June	"	..	..	..	3,106	7-8	3 14 11
July	"	..	..	..	3,358	8-5	3 14 11
August	"	..	..	..	3,254	8-2	3 14 8
September	"	..	..	..	3,278	8-3	3 14 9
October	"	..	..	..	3,123	7-9	3 15 0
November	"	..	..	..	3,995	10-1	3 15 3
December	"	..	..	..	3,393	8-5	3 15 2
January	1883	..	..	..	3,594	10-1	3 15 1
February	"	..	..	..	2,920	7-4	3 15 1
March	"	..	..	..	3,292	8-3	3 15 0
Total ..					39,687	100-0	3 15 0

The total sales amounted to 39,687 gallons against 48,999 gallons in the previous year.

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

Taluku.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Price.
				Quantity.	Amount.					
		SQ. MLS.		GALS.	RS.	GAL.	GALS.	SQ. MLS.		RS. A. P.
Tanjore	375,086	672	97	14,436	58,260	038	148-8	6-9	3,867	4 0 7
Kumbakonam	370,723	314	93	8,936	36,804	024	96-1	3-4	3,986	4 1 11
Máyavaram	238,994	332	50	2,960	11,065	012	59-2	6-6	4,779	3 11 10
Shiyáli	114,041	159	26	808	3,029	007	31-1	6-1	4,386	3 12 6
Nannilam	220,202	279	59	743	2,787	003	12-6	4-7	3,732	3 12 0
Negapatam	216,867	239	41	9,378	35,168	043	229-0	5-8	5,290	3 12 0
Tiruturaipundi	168,103	466	5	178	669	001	35-6	93-2	33,620	3 12 0
Mannargudi	181,650	284	29	1,331	4,987	007	45-9	9-8	6,264	3 11 11
Patukóta	244,717	909	23	917	3,438	004	40-0	39-4	10,640	3 12 0
Total	2,130,383	3,654	423	39,687	1,56,207	019	93-8	8-6	5,036	3 15 0

The total number of shops opened was 423 against 481 in the previous year and the rate of consumption per head of the population was 019 gallon against 023 gallon. The consumption in the Municipalities was 25,289 gallons, or nearly 64 per cent. of the sales in the whole district.

5. The renters' financial statement shows the charges to have amounted to Rs. 1,74,424, but from this sum should be deducted Rs. 14,604

the value of building and machinery erroneously included under "cost of distillation," and Rs. 9,564, charged as "commission to vendors," which is really the difference between the price paid by the shop-keepers to the renters and the maximum price at which they were allowed to sell, and a sum of Rs. 1,752 should be added thereto on account of depreciation at 12 per cent. per annum on the value of distillery building and plant (Rs. 14,604). The "other items" include the sundry expenses at depôts Rs. 1,860, which should be transferred to the head "distribution," and travelling expenses, Rs. 479, which should be transferred to "supervision." The sum of Rs. 683 charged on account of interest is inadmissible and will be struck out. The charges thus admitted amount to Rs. 1,51,320 classified as follows:—

	RS.
1. Depreciation	...
2. Cost of Liquor	...
3. Distribution	...
4. Supervision	...
5. Sundries	...
6. Duty	...
Total ...	1,51,320

7. Adding to the above Rs. 1,896, the value of liquor on hand at the beginning of the year—3,989 gallons in the distillery at As. 7-7 and two gallons in the depôts at Rs. 2-13-7 per gallon—the total charges amounted to Rs. 1,53,216, and the incidence of the charges under the several heads per gallon is as follows:—

	RS.	A.	P.
1. Depreciation	...	...	...
2. Cost of Liquor	...	...	...
3. Distribution	...	...	...
4. Supervision	...	...	...
5. Sundries	...	...	...
6. Duty	...	...	...
Total ...	3	0	3
Renters' Profit ...	0	10	11
Renters' Price ...	3	11	2
Vendors' remuneration ...	0	3	10
Retail Price ...	3	15	0

7. The receipts amounted to Rs. 1,68,016 as shown in the margin. Adding to this Rs. 1,000, the interest on Government promissory notes deposited, and Rs. 19,514, the value of liquor on hand at the end of the year—172 gallons in the distillery at As. 7-10 and 6,746 gallons in depôts at Rs. 2-14-1 per gallon—the total assets were Rs. 1,88,530. The total charges being Rs. 1,53,216, the renters' profit was Rs. 35,314.

TRICHINOPOLY.—The strengths of liquor permitted to be sold, the maximum and minimum prices fixed, and the minimum revenue guaranteed by the renters, Messrs. Parry and Co., were as follows:—

Strength of Liquor.	Minimum Revenue guaranteed.	Duty.	PRICES.	
			Maximum.	Minimum.
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof ...	91,400 0 0	2 0 0	3 12 0	3 4 0
60° do. ...		1 2 0	2 12 0	2 4 0
In the Trichinopoly and Srirangam Municipalities—		Surcharge.		
30° Under Proof ...	11,600 0 0	0 8 0	4 4 0	3 12 0
60° do. ...		0 4 0	3 0 0	2 8 0
Total ...	1,03,000 0 0	...	...	...

2. The total quantity of liquor excised was 49,207 gallons of 30° under proof and 3 gallons of 60° under proof, and the net duty paid thereon including surcharge on sales in the Municipal Towns of Trichinopoly and Srirangam amounted to Rs. 1,08,271.*

Duty	95,958
Surcharge	12,313
Total	1,08,271

3. The following statement shows the stock account of the renters:—

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883 ...	1,324	131	...
Manufactured and received ...	50,212	49,209	48,804
Total ...	51,536	49,340	48,804
Issued and sold ...	49,209	48,804	48,804
Wastage ...	295	493	...
Total ...	49,504	49,297	48,804
Balance ...	2,032	43	...

The wastage in the distillery was 57 per cent. and that in depôts nearly 1 per cent. against the usual allowance of 25 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 1-15-6 and inclusive of it Rs. 2-3-7 per gallon.

4. The following statement shows the monthly sales and average prices:—

Months.	OUTSIDE MUNICIPAL LIMITS.			INSIDE MUNICIPAL LIMITS.		
	Sales.	Percentage of Sales.	Average Price.	Sales.	Percentage of Sales.	Average Price.
April 1882	2,100	8.7	3 12 0	1,900	7.7	4 4 0
May	2,088	8.7	3 12 0	2,017	8.2	4 4 0
June	2,012	8.3	3 12 0	2,096	8.5	4 4 0
July	2,398	9.9	3 12 0	2,096	8.5	4 4 0
August	2,057	8.5	3 12 0	1,961	8.0	4 4 0
September	1,904	7.9	3 12 0	1,813	7.4	4 4 0
October	1,607	6.7	3 12 0	1,831	7.4	4 4 0
November	2,298	9.5	3 12 0	2,409	9.8	4 4 0
December	1,797	7.4	3 12 0	2,582	10.5	4 4 0
January 1883	2,472	10.2	3 12 0	2,276	9.2	4 4 0
February	1,728	7.1	3 12 0	1,738	7.0	4 4 0
March	1,719	7.1	3 12 0	1,907	7.8	4 4 0
Total ..	24,180	100.0	3 12 0	24,626	100.0	4 4 0

The total sales show a decrease of 2,077 gallons as compared with those of the previous year.

5. The particulars of consumption and distribution of shops, &c., in the several taluks are given in the subjoined statement:—

Taluka.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
Trichinopoly Cantonment ..	84,449	486	36	24,626	1,04,658	292	684.1	5.3	2,346	4 4 0
Trichinopoly Taluk ..	251,069	879	55	3,994	14,978	016	72.6	16.3	4,565	3 12 0
Kulitalai ..	201,990	748	90	2,802	10,507	014	51.9	8.3	3,741	3 12 0
Musiri ..	258,068	748	90	5,954	22,326	021	66.2	9.3	2,867	3 12 0
Perambalur ..	172,281	686	74	3,640	13,650	021	49.2	9.3	2,328	3 12 0
Udayarpalayam ..	247,176	762	63	7,790	29,212	032	123.6	12.1	3,923	3 12 0
Total ..	1,215,033	3,561	372	48,806	1,95,331	040	131.2	9.6	3,266	4 0 0

* Inclusive 3 gallons of 60° under proof.

The total number of shops opened was 372 against 369, and the rate of consumption per head of the population was .040 gallon against .042 gallon in the previous year.

6. The consumption in the Municipalities was 24,626 gallons,* or 50 per cent. of the sales in the whole district.

7. The charges according to the renters' financial statement amounted to Rs. 1,62,508, but from this sum should be deducted Rs. 17,007 charged under the head "Commission," which is really the difference between the price paid by the shopkeepers to the renters and the maximum price at which the former were allowed to sell to the public, Rs. 546 charged on account of repairs of buildings under the head "Cost of Distillation," and Rs. 542 included under "Other Items" on account of interest and Rs. 1,800 should be added on account of depreciation at 12 per cent. per annum on the amount sunk in distillery buildings and plant (Rs. 15,000). The charges thus admitted by the Board amount to Rs. 1,46,213, classified as follows:—

	Rs.
1. Depreciation	1,800
2. Cost of Liquor	23,206
3. Distribution	6,077
4. Supervision and Sundries	6,859
5. Duty	1,08,271
Total ...	1,46,213

Adding to the above sum Rs. 1,026, the value of liquor on hand at the end of the previous year—1,324 gallons in the distillery at Annas 8 and 131 gallons in depôts at Rs. 2-12-5 per gallon—the total charges amounted to Rs. 1,47,239, and the incidence of the charges under the several heads per gallon is as follows:—

	RS.	A.	P.
1. Depreciation	0	0	7
2. Cost of Liquor	0	7	6
3. Distribution	0	2	0
4. Supervision and Sundries	0	2	3
5. Duty	2	3	7
Total ...	2	15	11
Renters' Profit ...	0	10	7
Renters' Price ...	3	10	6
Shopkeepers' Profit ...	0	5	6
Retail Price ...	4	0	0

8. The renters' receipts amounted to Rs. 1,83,212 as shown in the margin. Adding to this Rs. 1,030, the interest on Government Promissory Notes deposited by the renters, and Rs. 1,146 the value of liquor on hand at the end of the year—2,032 gallons in the distillery at Annas 8-1 and 43 gallons in depôts at Rs. 2-12-4 per gallon—the total assets were Rs. 1,85,388. The total charges being Rs. 1,47,239, the renters' profit or the year as Rs. 38,149.

MADURA.—The stipulations of the contract for this district were as follows, the renters being Messrs. Arbuthnot and Co.:—

Strength of Liquor.	Duty.	PRICES.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS.
30° Under Proof	1 8 0	3 4 0	2 12 0	75,300
60° do.	0 14 0	2 8 0	2 0 0	
In the Municipalities of Madura and Dindigul—	Surchage.	3 12 0	3 4 0	4,700
30° Under Proof	0 8 0	2 12 0	2 4 0	
60° do.	0 4 0	2 12 0	2 4 0	80,000
Total ..	..	..	..	

2. The total quantity of liquor issued was 59,988 gallons of 30° under proof and the net duty paid thereon, including surcharge, amounted to Rs. 94,993.*

3. The period allowed to the renters for obtaining their supply of liquor from Tanjore and South Arcot having expired on the 30th June 1882, the renters opened a distillery within the district. The following statement shows the stock account in the distillery, depôts and shops:—

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1882 ..	2,281	3,047	..
Received from other districts ..	17,904	..	..
Manufactured and received ..	40,420	59,988	58,463
Total ..	60,605	63,035	58,463
Issued and sold ..	59,988	58,463	58,463
Wastage ..	419	1,171	..
Total ..	60,407	59,634	58,463
Balance ..	198	3,401	..

The wastage in the distillery was .69 per cent. and that in depôts 1.86 per cent. against 2.5 per cent. allowed. The true duty on issues, exclusive of surcharge, was therefore Rs. 1-7-10, and inclusive of it, Rs. 1-9-10 per gallon.

4. The subjoined statement shows the monthly sales and the average prices :—

Months.						Sales.	Percentage of Sales.	Average Price.
						GALS.		RS. A. P.
April	1882	..	..	..	..	4,087	7.0	3 6 0
May	"	..	..	..	..	4,242	7.3	3 6 2
June	"	..	..	..	..	4,244	7.3	3 6 0
July	"	..	..	..	..	5,348	9.1	3 5 10
August	"	..	..	..	..	5,060	8.6	3 5 11
September	"	..	..	..	..	4,947	8.5	3 5 11
October	"	..	..	..	..	4,745	8.1	3 6 0
November	"	..	..	..	..	5,397	9.2	3 6 3
December	"	..	..	..	..	4,852	8.3	3 6 2
January	1883	..	..	..	..	5,906	10.1	3 5 11
February	"	..	..	..	..	4,536	7.8	3 5 11
March	"	..	..	..	..	5,099	8.7	3 5 11
Total ..						58,463	100.0	3 6 0

The total sales show an increase of 5,580 gallons, or nearly 7 per cent. over those in the previous year. The maximum price was charged for liquor throughout the year, viz., Rs. 3-12-0 per gallon in the Municipal towns of Madura and Dindigul, and Rs. 3-4-0 in other parts of the district.

5. The statistics of consumption, distribution of shops, &c., in the several taluks are shown below :—

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
		SQ. MLS.		GALS.	RS.	GALS.	GALS.			RS. A. P.
Madura ..	2,15,333	335	100	13,715	49,905	.064	127.1	3.3	2,153	3 10 3
Tirumangalam ..	2,03,693	625	64	3,256	10,582	.016	50.9	9.8	3,183	3 4 0
Melur ..	1,32,537	628	58	2,171	7,056	.016	37.4	10.8	2,285	3 4 0
Dindigul ..	3,04,783	1,071	67	9,436	32,594	.031	140.8	16.0	4,543	3 7 3
Palni ..	1,71,515	910	57	7,912	25,714	.046	137.1	16.0	3,009	3 4 0
Periyakulam ..	2,32,123	1,169	58	6,599	21,447	.028	113.8	20.2	4,002	3 4 0
Ramnad ..	1,36,488	2,112	165	10,449	33,959	.077	63.3	12.8	827	3 4 0
Sivaganga ..	7,72,208	1,551	177	4,925	16,006	.006	27.8	8.8	4,362	3 4 0
Total ..	2,168,680	8,401	746	58,463	1,97,263	.027	78.4	11.3	2,907	3 6 0

The total number of shops opened was 746 against 736 in the previous year, and the rate of consumption per head of the population was .027 gallon against .025 gallon compared with the period reviewed in the last report; there is thus an increase in the rate of consumption per head for the whole district, but the elicit consumption in Sivaganga and also the sales per shop are still very low. The consumption in the Municipalities was 14,522 gallons, or 25 per cent. of the sales in the whole district.

Madura ..	10,667
Dindigul ..	3,855
Total ..	14,522

6. The charges according to the renters' financial statement amounted to Rs. 1,62,414, but the following alterations should be made :—

- (a.) The cost of the distillery buildings, Rs. 6,953, and the value of stores purchased, Rs. 713, should be struck out as well as a sum of Rs. 342, the cost of certain buildings included in the "general charges" under "other items," and in lieu of these, an allowance of Rs. 960 will be made on account of depreciation on the total amount sunk in buildings, tools and plant (Rs. 8,008).
- (b.) The travelling expenses (Rs. 1,282) and the rents of the agent's house and office (Rs. 960) included under "other items" should be transferred to the head "super-vision."

Thus modified the charges amounted to Rs. 1,55,366, classified as follows :—

1. Depreciation	...	...	...	...	...	...	960
2. Cost of Liquor	...	...	...	...	...	...	35,009
3. Cost of Distribution	...	...	...	...	...	...	12,612
4. Supervision	...	...	...	...	...	...	9,297
5. Sundries	...	...	...	...	...	...	2,495
6. Duty	...	...	...	...	...	...	94,993
Total ..							1,55,366

Adding to this Rs. 8,400, the value of liquor taken over from last year's stock, the total charges amounted to Rs. 1,63,766, and the incidence of the charges under the several heads per gallon is as follows :—

	Incidence.					
	RS.	A.	P.			
1. Depreciation	...	...	...	...	...	0 0 3
2. Cost of Liquor	...	...	...	...	...	0 10 0
3. Distribution	...	...	...	...	...	0 3 3
4. Supervision	...	...	...	...	...	0 2 5
5. Sundries	...	...	...	...	...	0 0 8
6. Duty	...	...	...	...	...	1 9 9
Total ..	2	10	4			
Renters' Profit ..	0	8	9			
Renters' Price ..	3	3	1			
Shopkeepers' remuneration ..	0	2	11			
Retail selling price ..	3	6	0			

7. The receipts from shopkeepers on account of liquor sold amounted to Rs. 1,86,543. Adding to this, Rs. 800, the interest on the renters' deposit, and Rs. 8,753, the value of liquor on hand at the end of the year, viz., 198 gallons in the distillery at Annas 10-3 and 3,401 gallons in the depôts at Rs. 2-8-7 per gallon, the total assets amounted to Rs. 1,96,096. The result of the year's transactions was therefore a profit of Rs. 32,330 to the renters.

TINNEVELLY.—The stipulations of the contract for this district were as follows :—

Strengths of Liquor.	Duty.	PRICES.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
30° Under Proof ..	RS. A. P. 1 8 0	RS. A. P. 3 4 0	RS. A. P. 2 12 0	RS. A. P. 65,000 0 0
60° do. ..	0 14 0	2 8 0	2 0 0	

2. The total quantity of liquor excised was 38,640 gallons of 30° under proof and 10,555 gallons of 60° under proof, and the net duty thereon amounted to Rs. 65,516, which was paid in full by the renter Thavasamuthu Nadan.

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

	Distillery.	Depôts.	Shops.
	GAL.	GAL.	GAL.
Balance on 1st April 1882	3,403	2,897	82
Manufactured and received	46,014	44,672	44,474
Total ..	49,417	47,569	44,556
Issued and sold	44,672	41,474	44,370
Issued to Travancore	1,592	1,165	..
Wastage	1,019	..	..
Total ..	47,283	45,639	44,379
Balance ..	2,134	1,930	177

The wastage in the distillery was at the rate of 2.06 per cent. and that in depôts 2.45 per cent., or nearly the same as the prescribed allowance.

4. The monthly sales and average prices are shown below:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales.	AVERAGE RETAIL PRICE.		
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.		30° Under Proof.	60° Under Proof.	Both.
April 1882 ..	2,425	1,011	3,436	70.6	29.4	7.0	RS. A. P. 3 3 7	2 0 0	2 13 10
May ..	2,470	829	3,299	74.9	25.1	6.7	3 3 7	2 0 0	2 14 7
June ..	2,695	797	3,492	77.2	22.8	7.1	3 3 7	2 0 0	2 15 1
July ..	3,243	969	4,212	77.0	23.0	8.6	3 3 6	2 0 0	2 15 0
August ..	3,391	1,067	4,458	76.1	23.9	9.1	3 3 5	2 0 0	2 14 9
September ..	3,488	952	4,440	78.6	21.4	9.0	3 3 5	2 0 0	2 15 3
October ..	3,499	1,071	4,570	76.6	23.4	9.3	3 3 6	2 0 0	2 14 10
November ..	3,650	1,073	4,723	77.3	22.7	9.6	3 3 6	2 0 0	2 15 1
December ..	3,362	869	4,231	79.5	20.5	8.6	3 3 7	2 0 0	2 15 6
January 1883 ..	4,155	1,218	5,373	77.3	22.7	10.9	3 3 8	2 0 0	2 15 2
February ..	2,872	577	3,449	83.3	16.7	7.0	3 3 7	2 0 0	3 0 3
March ..	2,752	727	3,479	79.1	20.9	7.1	3 3 6	2 0 0	2 15 5
Total ..	38,002	11,160	49,162	77.3	22.7	100.0	3 3 6	2 0 0	2 15 1

Compared with the previous year, there was a small increase in the consumption of the stronger liquor and a large decrease in the sales of the weaker kind.

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

Taluka.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	per Population Shop.	Retail Price.
				Quantity.	Amount.					
Tinnevely ..	171,378	327	97	9,267	27,954	.054	95.5	3.4	1,767	RS. A. P. 3 0 3
Nanguneri ..	174,347	665	98	3,871	8,241	.022	39.5	6.8	1,769	2 2 1
Ambasamudram ..	165,152	569	80	3,419	9,548	.021	42.7	8.1	2,064	2 12 8
Tenkasi ..	140,405	361	51	2,965	7,592	.021	58.1	7.1	2,753	2 9 0
Sankaranainarkoil ..	181,064	712	87	3,626	10,250	.020	41.7	8.2	2,081	2 13 3
Srivilliputur ..	163,608	571	53	2,300	7,110	.014	43.4	10.8	3,087	3 3 7
Satur ..	150,886	548	62	4,021	12,972	.027	64.9	8.8	2,434	3 3 7
Otapidaram ..	269,797	1,075	170	13,630	43,926	.050	80.2	6.3	4,587	3 3 7
Tenkarai ..	283,110	553	129	6,063	17,122	.021	47.0	4.3	2,195	2 13 2
Total ..	1,699,747	5,381	827	49,162	1,44,715	.029	59.4	6.5	2,055	2 15 1

* 30° Under Proof GALS. 38,002
60° do. 11,160

The total number of shops opened was 827 against 790 in the preceding year, and the rate of consumption per head of the population was .029 gallon against .032 gallon.

6. The renters' financial statement shows the charges to have amounted to Rs. 1,11,608, exclusive of the value of the balance of liquor taken over from the previous year's stock; but the following modifications should be made:—

- The sum of Rs. 2,640, erroneously shown as the cost of materials used, should be transferred to the proper head of "Tools and plant," on which, as well as on the value of buildings, Rs. 5,900, allowance will be made for depreciation at the rate of 12 per cent.
- The sum of Rs. 1,565 charged against "Excise establishment" is said to be the cost of that establishment for thirteen months. Its cost for the twelve months alone should be taken into account.
- The travelling expenses, Rs. 701, should be transferred to the head "Supervision" and the cost of the excise establishment to "Cost of liquor."
- The following items are inadmissible and will be disallowed:—

1. Rent of the renter's dwelling-house for the past three years ..	RS. 258
2. Interest on money borrowed ..	193
3. Discount ..	425
4. Charity expenses ..	806
5. Charges for repair of buildings ..	77
6. Wastage on fuel purchased ..	68
Total ..	1,827

Altering the statement as above, the charges for the year amount to Rs. 1,08,046 as shown below:—

1. Depreciation ..	RS. 1,025
2. Cost of Liquor ..	19,200
3. Cost of Distribution ..	12,832
4. Supervision ..	7,607
5. Sundries ..	1,867
6. Duty ..	65,515
Total ..	1,08,046

Adding to the above Rs. 9,431, the value of liquor taken over from last year's stock—3,403 gallons of 30° under proof in the distillery at Rs. 9.2 and 1,745 gallons of 30° under proof in depôts at Rs. 2.7-5 and 2,017 gallons of 60° under proof in depôts at Rs. 1.9-3 per gallon—the total charges amounted to Rs. 1,17,477, and incidence of the charges under the several heads per gallon is as follows:—

	Average for a Gallon taking 30° and 60° Under Proof together.	For a Gallon of 30° Under Proof.	For a Gallon of 60° Under Proof.
1. Depreciation ..	RS. A. P. 0 0 4	0 0 4	0 0 2
2. Cost of Liquor ..	0 6 7	0 7 3	0 4 2
3. Cost of Distribution ..	0 4 3	0 4 3	0 4 3
4. Supervision ..	0 2 6	0 2 6	0 2 6
5. Sundries ..	0 0 8	0 0 8	0 0 8
6. Duty ..	1 5 8	1 8 1	0 13 9
Total ..	2 4 0	2 7 1	1 9 6
Renters' Profit ..	0 8 2	0 9 9	0 2 6
Renters' price ..	2 12 2	3 0 10	1 12 0
Shopkeepers' Profit ..	0 2 11	0 2 8	0 4 0
Retail Price ..	2 15 1	3 3 6	2 0 0

7. The receipts on account of liquor sold, exclusive of arrear collections which were included in the previous year's account, amounted to Rs. 1,35,894 and the miscellaneous collections to Rs. 1,142. Adding to these Rs. 650, the interest on Government promissory notes deposited and Rs. 5,895, the value of liquor on hand at the end of the year—2,134 gallons of 30° under proof and in the distillery at Rs. 7.7 and 1,421 gallons of 30° under proof in the depôts at Rs. 2.7-0 and 891 gallons of 60° under proof in depôts at Rs. 1.9-6 per gallon—the total assets amounted to Rs. 1,43,581. Deducting from the total charges Rs. 754, being the value of 1,592 gallons of the liquor sent to Travancore at Rs. 7.7 per gallon, the charges appertaining to the contract for the Tinnevely District were Rs. 1,16,723. The renter has therefore made a profit of Rs. 26,858 during the year under report.

COIMBATORE.—The contract for this district was held by Tiruvangadasawmi Mudaliar, of Bangalore, who guaranteed a minimum revenue of Rs. 1,38,725, inclusive of a surcharge of Rs. 7,600.* The strengths of the liquor permitted to be sold, the duty payable thereon, and the maximum and minimum prices prescribed, being as shown below:—

Coimbatore ..	RS. 5,000
Erode ..	1,300
Karur ..	1,300
Total ..	7,600

	Duty.	PRICES.	
		Maximum.	Minimum.
In the District—			
30° Under Proof ...	RS. A. P.	RS. A. P.	RS. A. P.
60° do. ...	2 0 0	3 12 0	3 4 0
In the Municipalities of Coimbatore, Erode and Karūr—			
30° Under Proof ...	1 2 0	2 12 0	2 4 0
60° do. ...			
	Surcharge.		
30° Under Proof ...	0 8 0	4 4 0	3 12 0
60° do. ...	0 4 0	3 0 0	2 8 0

*Duty..	RS.
Surcharge ..	1,34,366
	8,422
Total ..	1,42,788

2. The total quantity of liquor issued was 68,906 gallons of 30° under proof, and the net duty paid thereon, including surcharge on sales in the Municipal towns of Coimbatore, Erode and Karūr, amounted to Rs. 1,42,788.*

3. The following statement shows the stock account of the renter :—

	Distillery.	Depôts.	Shops.
Balance at the beginning of the year	GALS. 3,854	GALS. 1,332	GALS. 2,731
Manufactured and received	70,831	68,906	68,497
Total ..	74,685	70,238	71,228
Issued and sold	68,906	68,497	68,752
Wastage ..	1,898	1,000	..
Total ..	70,804	69,497	68,752
Balance ..	3,881	741	2,476

The wastage in the distillery was 2.54 per cent., and that in depôts 1.42 per cent., against an allowance of 2.5 per cent. The true duty on issues, exclusive of surcharge, was accordingly Rs. 1-15-8, and inclusive of it, Rs. 2-1-8 per gallon.

4. The monthly sales and average prices are shown below :—

Months.	Sales.	Percentage of Sales.	Average Price.
April 1882	GALS. 4,762	6.9	RS. A. P. 3 13 4
May	5,346	7.8	3 12 11
June	5,866	8.5	3 13 11
July	6,372	9.3	3 13 7
August	5,996	8.7	3 13 8
September	5,752	8.4	3 12 3
October	5,775	8.4	3 14 3
November	6,883	10.0	3 13 11
December	6,266	9.1	3 13 2
January 1883	6,049	8.8	3 13 8
February	4,847	7.1	3 14 9
March	4,838	7.0	3 14 1
Total ..	68,752	100.0	3 13 8

The total sales show an increase of 9,477 gallons, or 16 per cent over those of the preceding year. The increase is ascribed to the improvement in the season and in the working of the farms by the present renter.

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

Taluks.	Population.	Area.	Number of shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average retail Price.
				Quantity.	Amount.					
Coimbatore ..	2,67,804	804	91	22,455	89,254	0.084	246.7	8.8	2,943	RS. A. P. 3 15 7
Satyamangalam ..	1,51,313	1,174	65	5,292	19,787	0.035	81.4	18.1	2,328	3 11 10
Kollegal ..	77,522	1,062	71	6,784	25,435	0.087	95.5	15.0	1,092	3 12 0
Pollachi ..	1,72,969	710	58	4,922	18,454	0.028	84.9	12.2	2,981	3 12 0
Erode ..	1,95,669	598	50	6,953	27,632	0.035	139.1	12.0	3,913	3 15 7
Bhāvani ..	94,123	722	31	2,741	10,150	0.029	88.4	23.3	2,667	3 11 3
Palladam ..	2,13,391	742	80	5,223	19,604	0.024	65.3	9.3	3,366	3 12 0
Dhārāpuram ..	1,95,232	835	58	4,561	17,100	0.023	78.6	14.4	2,684	3 15 0
Karūr ..	1,77,155	612	66	5,710	22,468	0.032	86.5	9.3	2,085	3 11 1
Udamalpet ..	1,12,572	583	54	4,111	15,186	0.037	76.1	10.8	2,656	3 13 8
Total ..	1,657,690	7,842	624	68,752	2,65,070	0.041	110.2	12.6	2,656	3 13 8

The number of shops opened was 624 against 588, and the rate of consumption per head of the population was .041 gallon against .036 gallon in the previous year. The consumption in the Municipalities was 16,843* gallons, or 24 per cent. of the sales in the whole district.

6. The renters' financial statement shows the charges to have amounted to Rs. 2,35,252, from which should be deducted Rs. 3,125, the value of stores purchased, and a sum of Rs. 2,213 should be added, on account of depreciation, at 12 per cent. per annum, on the amount sunk in distillery buildings and plant (Rs. 18,443). The charges thus admitted amount to Rs. 2,31,340, classified as follows :—

1. Depreciation	...	...	...	...	...	...	RS. 2,213
2. Cost of Liquor	...	...	...	...	...	...	59,457
3. Distribution	...	...	...	...	...	...	16,222
4. Supervision	...	...	...	...	...	...	13,097
5. Sundries	...	...	...	...	...	...	563
6. Duty	...	...	...	...	...	...	1,42,788
Total ..	...	...	...	...	...	...	2,31,340

Adding to the above Rs. 7,167, being the value of liquor taken over from last year's stock—3,854 gallons in the distillery at Rs. 11-8, and 1,332 gallons in depôts at Rs. 3-4-4 per gallon—the total charges amounted to Rs. 2,41,507, and the incidence of the charges under the several heads per gallon is as follows :—

1. Depreciation	...	...	...	...	...	...	RS. A. P. 0 0 6
2. Cost of Liquor	...	...	...	...	...	...	0 13 10
3. Cost of Distribution	...	...	...	...	...	...	0 3 10
4. Supervision	...	...	...	...	...	...	0 3 1
5. Sundries	...	...	...	...	...	...	0 0 2
6. Duty	...	...	...	...	...	...	2 1 7
Total ..	...	...	...	...	...	...	3 7 0
Renters' Profit ..	...	...	...	...	...	...	0 4 5
Renters' Price ..	...	...	...	...	...	...	3 11 5
Vendors' Remuneration ..	...	...	...	...	...	...	0 2 3
Retail Price ..	...	...	...	...	...	...	3 13 8

7. The receipts on account of liquor sold, exclusive of arrear collections, which were included in the previous year's account, amounted to Rs. 2,51,131. Adding to this Rs. 3,117, being the amount due by shopkeepers; Rs. 462, being miscellaneous receipts; Rs. 1,388, being the interest

on Government promissory notes deposited; and Rs. 5,951, being the value of liquor on hand at the end of the year—3,881 gallons in the distillery at As. 14-4, and 741 gallons in depôts at Rs. 3-5-5 per gallon—the total assets were Rs. 2,62,049. The total charges being Rs. 2,41,507, the difference—Rs. 20,542—represents the renters' profit for the year.

NILGIRIS AND WYNAAD.—These two farms were leased out, conjointly as usual, to Messrs. V. Thiruvengadasamy Mudaliar and Morrison Hall, the conditions of the contract being as follows:—

Strength of Liquor.	Duty.	PRICES.		Minimum Revenue guaranteed.
		Maximum.	Minimum.	
20° Under Proof	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. 1,44,000 for Nilgiris + 52,000 for Wynaad.
30° Do.	3 4 0	5 0 0	4 8 0	
60° Do.	2 13 0	4 8 0	4 0 0	
	1 10 0	3 4 0	2 12 0	

2. The quantity of liquor excised in the two tracts and the net duty collected are shown in the subjoined statement:—

	NILGIRIS.		WYNAAD.	
	Quantity.	Duty.	Quantity.	Duty.
20° Under Proof	GALS.	RS.	GALS.	RS.
30° do.	19,514	63,421	10,211	33,186
Total	37,931	1,06,682	231	650
Deduct 2½ per cent. for Wastage	..	1,70,103	..	33,836
Balance	..	4,252	..	816
	..	1,65,851	..	32,990

The deficit in the duty realised on the issues in Wynaad was more than made good by the excess over the guaranteed amount in Nilgiris.

3. There was no distillery in the district, but the liquor was, as usual, received from the Puri Distillery in the Palghat Taluk of the Malabar District. The following statement shows the stock account of excised and unexcised liquor reduced to 30° under proof.

Nilgiris.		Depôts of Excise.	Out Depôts.	Shops.
Balance on 1st April 1882	..	GALS.	GALS.	GALS.
Manufactured and received	..	1,123	876	67,930
Total	..	61,715	60,233	67,930
Issued and sold	..	62,838	61,109	67,930
Wastage	..	60,233	67,930	57,879
Total	..	2,250	1,489	..
Balance	..	62,483	59,419	57,879
	..	355	1,690	51
Wynaad.				
Balance on 1st April 1882	..	..	200	11,431
Manufactured and received	..	..	11,901	11,431
Total	..	..	12,101	11,431
Issued and sold	..	..	11,431	11,431
Wastage	..	..	297	..
Total	..	..	11,728	11,431
Balance	..	..	373	..

The wastage in the out-depôts of Nilgiris and Wynaad containing excised liquor was 2.44 per cent. or nearly equal to the prescribed allowance.

4. The following statement shows the monthly sales and the proportions of the different kinds of liquor sold:—

Months.	NILGIRIS.					WYNAAD.				
	20° Under Proof.	30° Under Proof.	Total.	Percentage.	Proportion of Sales of Liquor of each Strength.	20° Under Proof.	30° Under Proof.	Total.	Percentage.	Proportion of Sales of each Strength.
April 1882	GALS. 1,657	GALS. 2,994	GALS. 4,651	8.4	35.6	64.4	GALS. 880	GALS. 880	8.8	100.0
May	1,652	3,310	4,962	9.0	33.3	66.7	764	764	7.6	100.0
June	1,626	3,182	4,808	8.7	33.8	66.2	660	660	6.6	100.0
July	1,536	2,924	4,460	8.1	34.4	65.6	666	666	6.6	100.0
August	1,597	3,043	4,640	8.4	34.4	65.6	691	691	6.9	100.0
September	1,533	2,798	4,331	7.9	35.4	64.6	637	45 682	6.8	93.4
October	1,604	3,029	4,633	8.4	34.6	65.4	829	829	8.3	100.0
November	1,558	3,082	4,640	8.4	33.6	66.4	873	873	8.7	100.0
December	1,476	2,909	4,385	7.9	33.7	66.3	988	988	9.9	100.0
January 1883	1,605	3,013	4,618	8.4	34.8	65.2	870	870	8.7	100.0
February	1,283	2,847	4,130	7.4	31.1	68.9	1,089	1,089	10.9	100.0
March	1,625	3,317	4,942	9.0	32.9	67.1	1,016	1,016	10.2	100.0
Total	18,752	36,448	55,200	100.0	34.0	66.0	9,963	45 10,008	100.0	..

The sales show a decrease of 1,903 gallons or nearly 3 per cent. as compared with those in the preceding year.

5. The statistics of consumption, distribution of shops, &c., are shown in the subjoined statement:—

	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount realized by Sales.					
Nilgiris	91,034	SQ. MS. 957	59	GALS. 55,200	RS. 2,57,777	GALS. 606	GALS. 935.6	16.2	1,543	RS. A. P. 4 10 9
Wynaad	88,091	999	99	10,008	50,016	114	101.1	10.1	889	5 0 0
Total	179,125	1,956	158	65,208	3,07,793	364	412.7	12.4	1,134	4 11 6

The number of shops opened was 158 against 155 in the previous year and the rate of consumption per head of the population was 364 gallon against 375 gallon. The consumption in the Municipalities was 39,096* gallons or 71 per cent. of the sales in the district of Nilgiris.

* Ootacamund Coonoor

Total .. 12,067 27,029

6. The renters' financial statement shows the charges to have amounted to Rs. 3,08,009 for the two tracts, but the following alterations should be made:—

- (1) The sum of Rs. 7,985 entered as the cost of fuel and other distillery charges in the Wynaad Taluk should be struck out, the amount being already included in the account for Nilgiris.
- (2) Rs. 2,148 should be added on account of depreciation at 12 per cent. per annum on the value of tools and plant (Rs. 17,899).
- (3) The amount of excise duty for the Wynaad Taluk is given as Rs. 32,938 instead of Rs. 32,990.

on Government promissory notes deposited; and Rs. 5,951, being the value of liquor on hand at the end of the year—3,881 gallons in the distillery at As. 14-1, and 741 gallons in depôts at Rs. 3-5-5 per gallon—the total assets were Rs. 2,62,049. The total charges being Rs. 2,41,507, the difference—Rs. 20,542—represents the renters' profit for the year.

NILGIRIS AND WYNAAD.—These two farms were leased out, conjointly as usual, to Messrs. V. Thiruvengadasamy Mudaliar and Morrison Hall, the conditions of the contract being as follows:—

Strength of Liquor.	Duty.	PRICES.			Minimum Revenue guaranteed.
		Maximum.	Minimum.		
20° Under Proof	RS. A. P.	RS. A. P.	RS. A. P.		Rs. 1,44,000 for Nilgiris + 52,000 for Wynaad.
30° Do.	3 4 0	5 0 0	4 8 0		
60° Do.	2 13 0	4 8 0	4 0 0		

2. The quantity of liquor excised in the two tracts and the net duty collected are shown in the subjoined statement:—

	NILGIRIS.		WYNAAD.	
	Quantity.	Duty.	Quantity.	Duty.
20° Under Proof	GALS. 19,514	RS. 63,421	GALS. 10,211	RS. 33,186
30° do.	37,931	1,06,682	231	650
Total		1,70,103		33,836
Deduct 2½ per cent. for Wastage ..				846
Balance		1,65,551		32,990

The deficit in the duty realised on the issues in Wynaad was more than made good by the excess over the guaranteed amount in Nilgiris.

3. There was no distillery in the district, but the liquor was, as usual, received from the Puri Distillery in the Palghat Taluk of the Malabar District. The following statement shows the stock account of excised and unexcised liquor reduced to 30° under proof.

Nilgiris.		Depôts of Excise.	Out Depôts.	Shops.
Balance on 1st April 1882 ..		GALS. 1,123	GALS. 876	GALS. 57,930
Manufactured and received ..		61,715	60,233	57,930
Total		62,838	61,109	57,930
Issued and sold ..		60,233	57,930	57,879
Wastage		2,250	1,489	..
Total		62,483	59,419	57,879
Balance		355	1,690	51
Wynaad.				
Balance on 1st April 1882 ..			200	11,431
Manufactured and received ..			11,901	11,431
Total			12,101	11,431
Issued and sold ..			11,431	11,431
Wastage			297	..
Total			11,734	11,431
Balance			373	..

The wastage in the out-depôts of Nilgiris and Wynaad containing excised liquor was 2·44 per cent. or nearly equal to the prescribed allowance.

4. The following statement shows the monthly sales and the proportions of the different kinds of liquor sold:—

Months.	NILGIRIS.					WYNAAD.				
	20° Under Proof.	30° Under Proof.	Total.	Percentage.	Proportion of Sales of Liquor of each Strength.	20° Under Proof.	30° Under Proof.	Total.	Percentage.	Proportion of Sales of each Strength.
April 1882 ..	GALS. 1,657	GALS. 2,994	GALS. 4,651	8·4	35·6	880	..	880	8·8	100·0
May	1,652	3,310	4,962	9·0	33·3	764	..	764	7·6	100·0
June	1,626	3,182	4,808	8·7	33·8	660	..	660	6·6	100·0
July	1,536	2,924	4,460	8·1	34·4	666	..	666	6·6	100·0
August	1,597	3,043	4,640	8·4	34·4	691	..	691	6·9	100·0
September ..	1,533	2,798	4,331	7·9	35·4	637	45	682	6·8	93·4
October	1,604	3,029	4,633	8·4	34·6	829	..	829	8·3	100·0
November ..	1,558	3,082	4,640	8·4	33·6	873	..	873	8·7	100·0
December ..	1,476	2,909	4,385	7·9	33·7	988	..	988	9·9	100·0
January 1883 ..	1,605	3,013	4,618	8·4	34·8	870	..	870	8·7	100·0
February ..	1,283	2,847	4,130	7·4	31·1	1,089	..	1,089	10·9	100·0
March	1,625	3,317	4,942	9·0	32·9	1,016	..	1,016	10·2	100·0
Total	18,752	36,448	55,200	100·0	34·0	9,963	45	10,008	100·0	..

The sales show a decrease of 1,903 gallons or nearly 3 per cent. as compared with those in the preceding year.

5. The statistics of consumption, distribution of shops, &c., are shown in the subjoined statement:—

	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount realized by Sales.					
Nilgiris	91,034	SQ. MS. 957	59	GALS. 55,200	RS. 2,57,777	·606	935·6	16·2	1,543	RS. A. P. 4 10 9
Wynaad	88,091	999	99	10,008	50,016	·114	101·1	10·1	889	5 0 0
Total	179,125	1,956	158	65,208	3,07,793	·364	412·7	12·4	1,134	4 11 6

The number of shops opened was 158 against 155 in the previous year and the rate of consumption per head of the population was 364 gallon against 375 gallon. The consumption in the Municipalities was 39,096 * gallons or 71 per cent. of the sales in the district of Nilgiris.

* Ootacamund Coonoor

Total .. 12,067 27,029

6. The renters' financial statement shows the charges to have amounted to Rs. 3,08,009 for the two tracts, but the following alterations should be made:—

- (1) The sum of Rs. 7,985 entered as the cost of fuel and other distillery charges in the Wynaad Taluk should be struck out, the amount being already included in the account for Nilgiris.
- (2) Rs. 2,148 should be added on account of depreciation at 12 per cent. per annum on the value of tools and plant (Rs. 17,899).
- (3) The amount of excise duty for the Wynaad Taluk is given as Rs. 32,938 instead of Rs. 32,990.

Thus modified, the charges amounted to Rs. 3,02,224, classified as follows:—

	Rs.
1. Depreciation	2,148
2. Cost of Liquor	49,399
3. Cost of Distribution	23,795
4. Supervision	8,513
5. Sundries	1,407
6. Duty	1,98,844
7. Vendors' Commission	18,118
Total ...	3,02,224

Adding to the above Rs. 5,390, the value of liquor taken over from last year's stock—1,123 gallons of unexcised liquor of 30° under proof at Rs. 13-4, and 707 gallons of excised liquor of 20° under proof at Rs. 4-11-5, and 269 gallons of 30° under proof at Rs. 4-2-9 per gallon—the total charges amounted to Rs. 3,07,614; and the incidence of the charges under the several heads is as follows:—

	RATE PER GALLON.		
	20° Under Proof.	30° Under Proof.	Both 20° and 30° Under Proof together.
1. Depreciation	Rs. A. P. 0 0 7	Rs. A. P. 0 0 6	Rs. A. P. 0 0 6
2. Cost of Liquor	0 13 1	0 11 5	0 12 1
3. Cost of Distribution	0 5 9	0 5 9	0 5 9
4. Supervision	0 2 1	0 2 1	0 2 1
5. Sundries	0 0 4	0 0 4	0 0 4
6. Duty	3 3 9	2 13 3	3 0 1
7. Vendors' Commission	0 4 5	0 4 5	0 4 5
Total ..	4 14 0	4 5 9	4 9 3
Renters' Profit ..	0 2 0	0 2 3	0 2 3
Retail Price ..	5 0 0	4 8 0	4 11 6

7. In the renters' financial statement for the Nilgiri District, the value of the liquor issued to shops is shown as the sale-proceeds of liquor sold on commission. The value of the actual sales alone should be taken into account. The total receipts on account of liquor sold in Nilgiris and Wynaad amounted to Rs. 3,08,019, and miscellaneous receipts to Rs. 2,655. Adding to these Rs. 1,960, the interest on Government securities deposited, and Rs. 8,609, the value of liquor on hand at the end of the year—355 gallons of unexcised liquor of 30° under proof at Rs. 11-11, and 877 gallons of excised liquor of 20° under proof at Rs. 4-9-7, and 1,060 gallons of excised liquor of 30° under proof at Rs. 4-1-1 per gallon—the total assets were Rs. 3,21,243. The total charges being Rs. 3,07,614, the renters' profit was Rs. 13,629.

SALEM.—The stipulations of the contract for this district were as follows:—

Strengths of Liquor.	Duty.	Minimum Revenue guaranteed.	PRICES.	
			Maximum.	Minimum.
In the District—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	2 4 0	1,36,000 0 0	4 0 0	3 8 0
60° do.	1 4 0		2 12 0	2 4 0
	Surcharge.			
In the Salem Municipality—	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
30° Under Proof	0 8 0	4,700 0 0	4 8 0	4 0 0
60° do.	0 4 0		3 0 0	2 8 0
Total ...	...	1,40,700 0 0	...	...

As usual, there were no issues of liquor of 60° under proof, and those of 30° under proof were 65,649 gallons, on which the net duty, including surcharge on sales in the Municipality of Salem, amounted to Rs. 1,49,129,* the whole of which has been paid by the renters, Messrs. Wilson and Co. In addition to this, 3½ gallons of proof liquor were issued, on which a separate duty of Rs. 14 was collected.

* Duty	Rs. 1,44,019
Surcharge	5,110
Total ..	1,49,129

2. The stock account of the renters is as follows:—

	Distillery.	Depôt.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1882	8,036	2,649	785
Manufactured and received	65,792	* 65,655	65,095
Total	73,828	68,304	65,880
Issued and sold	65,655	65,095	65,879
Wastage	254	939	...
Total	65,909	66,034	65,879
Balance	7,919	2,270	1

* Including 3½ gallons at proof on which a separate duty of Rs. 14 was paid.

The wastage in the distillery was 34 per cent. and that in depôts 1·37 per cent., the usual allowance being 2·5 per cent. The true duty on issues, exclusive of surcharge, was therefore, Rs. 2-3-7, and inclusive of it Rs. 2-4-10 per gallon.

3. The following statement shows the monthly sales and average prices:—

Months.					Sales.	Percentage of Sales.	Average Price.
April	1882	...	...	...	GALS. 4,374	GALS. 7.2	RS. A. P. 4 1 2
May	"	...	...	...	5,120	7.7	4 1 3
June	"	...	...	...	5,626	8.5	4 1 10
July	"	...	...	...	5,971	9.0	4 1 3
August	"	...	...	...	5,534	8.4	4 1 3
September	"	...	...	...	5,083	7.7	4 0 11
October	"	...	...	...	5,030	7.6	4 1 0
November	"	...	...	...	6,723	10.2	3 15 4
December	"	...	...	...	5,928	8.9	4 1 1
January	1883	...	...	...	6,901	10.4	4 1 1
February	"	...	...	...	4,664	7.0	4 0 11
March	"	...	...	...	4,925	7.4	4 0 7
Total					65,879	100.0	4 0 11

The total sales show a decrease of 8,048 gallons, or nearly 11 per cent., as compared with those in the previous year. The Collector reports that the decrease was chiefly in Salem Town, where, he thinks, the riots and the trials connected therewith diminished the earnings of the lower and liquor-consuming classes.

4. The following statement shows the statistics of consumption and distribution of shops, &c., in the several taluks:—

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
				Quantity.	Amount.					
Salem ..	327,178	sq. mls. 1,069	147	GALS. 21,826	RS. 91,472	GAL. 148.5	7.3	2,226	4 3 1	
Atur ..	158,554	892	65	4,633	18,531	0.07	71.1	2,439	4 0 0	
Namakal ..	254,577	803	97	6,229	24,580	0.04	64.2	2,624	3 15 2	
Tiruchengód ..	191,328	635	41	3,444	13,774	0.18	84.0	4,666	4 0 0	
Dharmapuri ..	135,826	914	80	7,514	30,058	0.55	93.9	1,698	4 0 0	
Krishnagiri ..	120,929	678	89	5,107	20,428	0.42	57.4	1,359	4 0 0	
Hosur ..	131,770	1,218	69	4,518	18,075	0.42	65.5	1,910	4 0 0	
Tirupatúr ..	169,977	748	80	7,203	28,810	0.42	90.0	2,125	4 0 0	
Uttankarai ..	109,456	917	94	5,405	21,621	0.49	57.5	1,164	4 0 0	
Total ..	1,599,595	7,874	762	65,879	2,67,349	0.41	86.5	10.3	2,099	4 0 11

The total number of shops opened was 762 against 768, and the rate of consumption per head of the population was .041 gallon against .046 gallon in the previous year.

5. The renters have given their charges at Rs. 2,42,397, but some of the items are inadmissible, and others have been wrongly classified as shown below:—

Inadmissible				RS.
(a) Cost of materials	...	...	...	5,789
(b) Depreciation on articles and jaggery, &c.	...	...	...	1,615
(c) Building repairs	...	...	...	1,645
(d) Charity	...	...	...	582
(e) Interest at 10 per cent. on amount sunk in buildings and plant, capital employed, and deposit	...	...	...	14,200
Total				23,831
Wrongly classified.				
(f) Salaries of Gauger and Police guard	...	...	...	1,405
(g) Municipal tolls	...	...	...	147
Total				1,552

Item (a), which is the value of liquor on hand at the beginning of the year, included in the sum of Rs. 39,457 given as the cost of materials used, will be struck out, as also item (d), which is not a legitimate charge, and in lieu of items (b), (c) and (e) interest at 12 per cent. per annum will be allowed on the amount sunk in distillery buildings and plant (Rs. 52,100) on account of depreciation. Item (f) will be transferred to the head "Cost of liquor" and (g) to "Distribution."

6. The charges thus admitted by the Board amount to Rs. 2,24,817, classified as follows:—

	RS.
1. Depreciation	6,252
2. Cost of Liquor	42,598
3. Distribution	14,847
4. Supervision and Sundries	11,978
5. Duty	1,49,143
Total	2,24,818

Adding to the above sum Rs. 15,329, being the value of liquor in hand at the beginning of the year—8,036 gallons in the distillery and 2,649 gallons in depôts, at As. 12-7 and Rs. 3-6-5, respectively, per gallon—the total charges amounted to Rs. 2,40,147, and the incidence of the charges under the several heads per gallon is as follows:—

	RS. A. P.
1. Depreciation	0 1 6
2. Cost of Liquor	0 10 8
3. Distribution	0 3 8
4. Supervision and Sundries	0 2 11
5. Duty	2 4 10
Total	3 7 7
Renters' Profit	0 7 7
Renters' Price	3 15 2
Shopkeepers' Profit	0 1 9
Retail Price	4 0 11

7. The total receipts are given as Rs. 2,56,896. Adding to this Rs. 13,789, being the value of liquor in hand at the end of the year—7,919 gallons in the distillery and 2,270 gallons in depôts, at As. 12-2 and Rs. 3-6-9, respectively, per gallon—and Rs. 1,528, being interest on the Government Promissory Notes deposited, the total assets were Rs. 2,72,213. The total charges being Rs. 2,40,147, the difference, Rs. 32,066, represents the renters' profit for the year.

APPENDIX B.

ARRACK—RENTED DISTRICTS.

VIZAGAPATAM.—The inland taluks of this district, with the exception of Jeypore, Malkangiri and the agency villages of Viravalli and Srungavarapukota, which were managed on the amani system, were rented out for the aggregate sum of Rs. 99,710, as shown in the margin. During the last nine months of 1881-82, the agency villages of Sálur were managed under the amani system, but in the year under report, they were added to the adjoining Koraput farm, the rental of which has consequently been raised from Rs. 10,000 to 11,000 per annum.			RS.
1. Viravalli and Srungavarapukota	...	...	8,400
2. Sálur, Bobbili, and Gajapatinagar	...	...	13,010
3. Párvatipur and Pálkonda	...	...	20,500
4. Gunapur and Pálkonda Agency, Rayaghada, and Párvatipur Agency	...	...	37,500
5. Golconda Agency, including Guditeru and Dutsarti muttals transferred from Godáviri	...	...	1,800
6. Koraput (including Hill Madgole and Hill Pachipenta) and Sálur Agency	...	...	11,000
7. Nowrangapur	...	...	7,500
Total	...	...	99,710

2. The total quantity of liquor sold in these taluks, except Koraput and Nowrangapur, for

which statistics of consumption, &c., are not available, was 5,952 gallons of 30° under proof and 76,564 gallons of 60° under proof, against 4,890 gallons of 30° under proof and 63,292 gallons of 60° under proof, and the sale-proceeds amounted to Rs. 1,29,011 against Rs. 1,08,385 in the previous year. There was no restriction as to the strengths and prices of liquor sold in the agency tracts (Gunapur, Rayaghada, Golgonda, Koraput and Nowrangapur), but the liquor consumed in these places was generally of the weaker sort. The maximum and minimum prices fixed for the other taluks are noted in the margin.

3. The following statement shows the monthly sales and the percentage of the two kinds of liquor sold :—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
	GALS.	GALS.	GALS.	GALS.	GALS.	
April 1882	492	4,788	5,280	9.3	90.7	6.4
May	545	5,542	6,087	9.0	91.0	7.4
June	509	6,155	6,664	7.6	92.4	8.1
July	514	5,542	6,056	8.5	91.5	7.3
August	458	5,735	6,193	7.4	92.6	7.5
September	469	5,927	6,396	7.3	92.7	7.7
October	483	6,236	6,724	7.3	92.7	8.1
November	463	6,438	6,901	6.7	93.3	8.4
December	623	6,987	7,610	8.2	91.8	9.2
January 1883	573	8,892	9,465	6.1	93.9	11.5
February	423	8,891	7,314	5.8	94.2	8.9
March	395	7,431	7,826	5.0	95.0	9.5
Total	5,952	76,564	82,516	7.2	92.8	100.0

The total sales show an increase of 14,334 gallons, or 21 per cent. over those in the previous year. The proportion of the sales of the weaker to the stronger liquor was nearly the same as in that year.

4. The subjoined statement shows the particulars of consumption and distribution of shops &c. :—

Taluk.	Population.	Area.	NUMBER OF STILL.		Number of Shops opened.	CONSUMPTION.	
			Last nine Months of 1881-82.	1882-23.		Quantity.	Amount realized by Sales.
1	2	3	4	5	6	7	8
Viravalli	176,052	522	17	17	85	GALS. 2,218	RS. 4,880
Srungavarapukota	126,610	318	11	11	45	1,938	2,908
Gajapatinagar	116,771	276	16	16	57	6,044	10,366
Salur	80,466	222	24	25	106	13,751	20,930
Bobbili	139,974	333	14	14	54	6,337	10,571
Parvatipur	111,414	432	30	30	186	6,738	10,301
Palkonda	200,232	402	38	38	184	8,838	13,304
Gunapur	63,127	2,000	161	207	381	22,760	34,140
Palkonda Agency	9,098	..	2	2	35	1,985	2,978
Rayaghada	59,780	1,000	103	145	264	7,855	11,782
Parvatipur Agency	37,552	..	30	30	144	3,020	4,530
Golgonda Agency	28,023	540	4	5	18	1,032	2,321
Total	1,149,099	6,045	450	540	1,559	* 82,516	1,29,011

* 30° Under Proof .. GALS. 5,952
60° do. .. 76,564

Taluka.	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
Viravalli	GAL. .013	GALS. 26.1	SQ. MILES. 6.1	2,071	RS. 8,400	RS. A. P. 2 3 2	RS. A. P. 2 0 4
Srungavarapukota	.015	43.1	7.1	2,814	1 8 0	1 8 0	2 0 4
Gajapatinagar	.052	106.0	4.8	2,049	1 11 5	1 11 5	0 8 0
Salur	.171	129.7	2.1	759	13,010	1 8 4	0 8 0
Bobbili	.045	117.3	6.2	2,592	1 10 8	1 10 8	1 5 1
Parvatipur	.060	36.2	2.3	599	20,500	1 8 5	1 5 1
Palkonda	.044	48.0	2.2	1,088	1 8 1	1 8 1	1 0 10
Gunapur	.360	59.7	5.2	166	1 8 0	1 8 0	1 0 10
Palkonda Agency	.218	56.7	..	260	37,500	1 8 0	1 0 10
Rayaghada	.131	29.7	3.8	226	1 8 0	1 8 0	1 11 11
Parvatipur Agency	.089	21.0	..	261	1 8 0	1 8 0	1 11 11
Golgonda Agency	.037	57.3	30.0	1,557	1,800	2 4 0	1 11 11
Total	.072	52.9	3.8	737	81,210	1 9 0	0 15 9

5. The rate of consumption per head of the population rose from .059 gallon in 1881-82 to .072 gallon in the year under report. The sale-proceeds exceeded the rental by Rs. 47,801, which gives an average profit to the renters of As. 9.3 per gallon without taking their charges into account. The renters generally appear to have made a fair profit except in Viravalli and Srungavarapukota, and Parvatipur and Palkonda; in the former they sustained a loss, and in the latter they appear to have made little or no profit.

6. The number of stills and shops in Koraput and Nowrangapur was the same as in the previous year.

7. The arrack revenue of Jeypore, Malkangiri, and the agency villages of Viravalli and Srungavarapukota was managed under the amani system under the supervision of the Divisional officers. Particulars of consumption, &c., are not available.

GODAVARI.—The arrack and toddy farms of this district, where arrack is extensively manufactured from toddy, were jointly rented out for the aggregate sum of Rs. 2,66,945. The farms were worked on the sub-renting system. The renters of the Bhimavaram Taluk having fallen in arrears, the farm was attached in February last and taken under Government management, and was eventually resold for 1883-84 for Rs. 11,500, or at a loss of Rs. 9,765.

2. Arrack.—The total quantity of arrack sold was 312,376 gallons against 260,016 gallons in the previous year, and the sale-proceeds amounted to Rs. 4,83,589 against Rs. 3,98,296. The strength of the liquor sold was entirely 60° under proof, and the maximum and minimum prices fixed under the contract were as shown in the margin.

3. The following statement shows the monthly sales :—

Months.		Sales.	Percentage of Sales.
		GALS.	
April 1882	..	20,750	6.6
May	..	23,607	7.6
June	..	25,920	8.3
July	..	26,147	8.4
August	..	23,932	7.7
September	..	24,379	7.8
October	..	28,668	9.2
November	..	23,211	7.4
December	..	25,048	8.0
January 1883	..	30,318	9.7
February	..	28,287	9.1
March	..	31,509	10.2
Total	..	312,376	100.0

The total sales show a large increase of 52,360 gallons, or 20 per cent. over those in the preceding year. The increase is ascribed to the fact of the renters not having been able to complete their arrangements with their sub-renters and shopkeepers in the first year of the lease.

4. The subjoined statement shows the statistics of consumption, distribution of shops, &c., in the several taluks:—

Taluku.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Retail Price.
				Quantity.	Amount realized by Sales.						
Rámachandrapuram ..	220,780	sq. ms. 400	180	GAŁS. 23,367	RS. 35,051	GAŁ. 100	GAŁS. 129.8	sq. m. 2.2	1,226	RS. 25,210	RS. A. P. 1 8 0
Amalápuram ..	227,157	506	140	6,897	10,346	100	129.8	2.2	1,226	25,210	1 8 0
Narsápur ..	200,153	437	151	57,743	86,614	288	382.4	2.9	1,325	27,100	1 8 0
Tanuku ..	188,306	371	169	26,648	39,971	141	157.7	2.2	1,114	26,175	1 8 0
Bhínavaram ..	108,599	321	100	23,000	34,500	211	230.0	3.2	1,086	21,265	1 8 0
Rajahmundry ..	131,196	481	126	25,744	38,616	196	204.3	3.8	1,041	28,530	1 8 0
Peddapuram ..	124,314	552	106	18,655	27,983	150	175.9	5.2	1,172	12,250	1 8 0
Ellore ..	149,308	729	189	61,986	92,979	415	327.9	3.8	789	31,575	1 8 0
Yernagódem ..	159,364	1,107	150	11,404	17,106	76.0	7.4	1.062	17,075	1 8 0	
Cocanada ..	101,075	126	74	45,179	82,793	447	610.5	1.7	1,365	48,005	1 13 3
Pithápuram ..	68,161	200	44	8,845	13,268	129	201.0	4.6	1,549	1 8 0	
Tuni ..	66,544	320	36	2,908	4,362	104	80.7	8.9	1,848	10,135	1 8 0
Total ..	1,744,957	5,550	1,465	312,376	4,83,589	179	213.2	3.8	1,191	2,66,945	1 8 9

The total number of shops opened was 1,465 against 1,303 in the previous year, and the rate of consumption per head of the population was 179 gallon against 149 gallon. The minimum price appears to have been charged in all the taluks except Cocanada, where the average rate was Rs. 1-13-3 per gallon.

5. Agency Tracts.—With the exception of Gurteru and Ducherti muttahs, the farms of which were included in the lease of Messrs. Minchin, Harden and Co., abkári renters of the Golconda Taluk, in the Vizagapatam District, the abkári revenue of these hill tracts was leased out for a sum of Rs. 14,437. Some of the farms were leased out to the villagers themselves, and the others were given to the highest bidders at auction. The toddy revenue of these tracts in the Bhadrachalam Taluk has been abandoned, and the people are allowed to draw toddy for home consumption free.

KISTNA.—The arrack and toddy farms of this district, where arrack is extensively manufactured from toddy, were jointly rented out by taluks for the aggregate sum of Rs. 2,33,925, and the farms were worked on the sub-renting system.

2. Arrack.—The total quantity of liquor sold was 67,141 gallons of 30° under proof and 112,257 gallons of 60° under proof against 60,677 gallons of 30° under proof and 73,484 gallons of 60° under proof in the previous year, and the sale-proceeds amounted to Rs. 3,44,518 against Rs. 2,66,540, the maximum and minimum prices prescribed under the contract being as shown in the margin.

	PRICES.			
	Maximum.		Minimum.	
30° Under Proof ..	Rs. 3 4 0	A. P. 2 4 0	Rs. 2 8 0	A. P. 1 8 0
60° do. ..	Rs. 3 4 0	A. P. 2 4 0	Rs. 2 8 0	A. P. 1 8 0

3. The following statement shows the monthly sales and the proportion of the two kinds of liquor sold:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
April 1882 ..	GALS. 3,866	GALS. 11,895	GALS. 15,761	24.5	75.5	8.8
May ..	4,627	14,662	19,189	24.1	75.5	10.7
June ..	5,856	16,106	21,962	26.7	73.3	12.2
July ..	5,978	10,607	16,585	36.0	64.0	9.2
August ..	6,225	9,475	15,700	39.6	60.4	8.7
September ..	6,488	8,027	14,515	44.7	55.3	8.1
October ..	6,010	7,372	13,382	44.9	55.1	7.5
November ..	6,325	6,168	12,493	50.6	49.4	7.0
December ..	5,764	5,726	11,490	50.1	49.9	6.4
January 1883 ..	6,108	6,732	12,840	47.5	52.5	7.2
February ..	5,165	7,853	13,018	39.6	60.4	7.3
March ..	4,729	7,734	12,463	37.9	62.1	6.9
Total ..	67,141	112,257	179,398	37.4	62.6	100.0

Compared with the previous year there was an increase in the consumption of both kinds of liquor, but chiefly of the weaker kind.

4. The particulars of consumption and distribution of shops, &c., in the several taluks are shown in the subjoined statement:—

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Retail Price.
				Quantity.	Amount realized by Sales.						
Répallo ..	184,340	644	394	24,260	36,390	131	61.6	1.6	468	21,275	1 8 0
Rápatla ..	151,736	679	141	15,847	23,771	104	112.4	4.8	1,076	19,050	1 8 0
Guntúr ..	136,083	500	43	19,112	35,650	140	444.4	11.6	3,160	24,225	1 13 10
Gudiváda ..	99,233	596	153	8,941	13,411	90	58.4	38.9	648	16,500	1 8 0
Palnád ..	125,799	1,057	62	7,743	23,228	661	124.9	17.0	2,029	9,700	3 0 0
Narsaraopet ..	128,791	712	47	4,689	14,904	936	99.8	15.1	2,741	7,175	3 2 10
Bandar ..	175,482	438	41	30,925	69,582	176	754.2	10.7	4,280	71,100	2 4 0
Sattenapalle ..	110,290	714	62	4,035	10,088	936	65.0	11.6	1,778	5,300	2 8 0
Nandigáma ..	107,288	549	76	7,813	23,440	703	101.5	7.2	1,411	14,000	3 0 0
Bezvada ..	82,895	237	13	10,737	24,158	129	825.9	18.2	6,376	22,175	2 4 0
Vinukonda ..	66,977	666	67	4,768	9,104	701	71.2	9.9	999	3,750	1 14 6
Núzvid ..	125,165	694	321	23,787	35,681	190	74.1	2.1	389	12,775	1 8 0
Vissanapet ..	54,401	324	160	16,741	25,111	307	104.6	2.0	340	6,900	1 8 0
Total ..	1,548,480	7,810	1,580	179,398	3,44,518	116	113.5	4.9	980	2,33,925	1 14 9

The total number of shops opened was 1,580 against 1,054 in the preceding year and the rate of consumption per head of the population was 116 gallon against 88 gallon. The prices charged were within the prescribed limits.

KURNOOL.—The arrack farms of the taluks west of the Nallamalais, viz., Pattikonda, Rámalla-kót, Nandikótkur, Nandyál, Sirvel, and Koilkuntla, and the combined arrack and toddy farms of the Cumbum and Márkápúr Taluks were rented out for the aggregate sum of Rs. 84,870.

2. Arrack.—The total quantity of liquor sold was 39,914 gallons of 30° under proof and 6,950 gallons of 60° under proof against 32,920 gallons of 30° under proof and 8,183 gallons of 60° under proof in the previous year, and the sale-proceeds amounted to Rs. 1,22,596 against Rs. 1,14,934, the maximum and minimum prices prescribed being as shown in the margin.

	PRICES.			
	Maximum.		Minimum.	
30° Under Proof ..	Rs. 3 4 0	A. P. 2 4 0	Rs. 2 8 0	A. P. 1 8 0
60° do. ..	Rs. 3 4 0	A. P. 2 4 0	Rs. 2 8 0	A. P. 1 8 0

3. The following statement shows the monthly sales and the proportion of the two kinds of liquor sold:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
April 1882 ..	GALS. 2,503	GALS. 723	GALS. 3,226	77.5	22.5	6.9
May ..	2,726	706	3,432	79.4	20.6	7.3
June ..	2,726	701	3,427	79.5	20.5	7.3
July ..	3,280	480	3,760	87.2	12.8	8.0
August ..	3,591	506	4,097	87.6	12.4	8.8
September ..	3,837	573	4,460	87.1	12.9	9.5
October ..	3,548	569	4,117	86.1	13.9	8.8
November ..	3,824	541	4,365	87.6	12.4	9.3
December ..	3,693	526	4,219	87.5	12.5	9.0
January 1883 ..	3,467	524	3,931	86.6	13.4	8.4
February ..	3,067	537	3,604	85.0	15.0	7.7
March ..	3,662	564	4,226	86.6	13.4	9.0
Total ..	39,914	6,950	46,864	85.1	14.9	100.0

The total sales show an increase of 5,761 gallons, or 14 per cent. over those in the preceding year, and the increase is ascribed to the favorable season and the recovery of the district from the effects of the late famine.

4. The statistics of consumption, distribution of shops, &c., in the several taluks are given below:—

Taluka.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.
				Quantity.	Amount realized by Sales.	
1	2	3	4	5	6	7
Pattikonda ..	105,438	SQ. MILES. 1,134	82	GALS. 6,219	RS. 18,657	GAL. .059
Ramallakot ..	94,598	834	77	13,014	32,660	.137
Nandikotkur ..	72,741	1,323	69	4,888	14,666	.067
Nandyal ..	78,282	894	74	6,299	15,355	.080
Koilkuntla ..	76,296	571	71	5,854	19,026	.076
Sirvel ..	57,197	623	77	3,546	11,525	.061
Gumbum ..	109,851	1,044	130	3,685	5,669	.033
Mankapur ..	84,048	1,110	41	3,359	5,038	.039
Total ..	678,451	7,533	621	46,864	1,22,596	.069

Taluka.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
	8	9	10	11	12	13
Pattikonda ..	GALS. 75.8	SQ. MILES. 13.8	1,285	RS. 18,625	RS. A. P. 3 0 0	RS. A. P. 2 15 11
Ramallakot ..	169.0	10.8	1,228	17,350	2 8 2	1 5 4
Nandikotkur ..	70.8	12.2	1,054	9,325	3 0 0	1 14 6
Nandyal ..	85.1	12.1	1,074	10,475	2 7 0	1 10 7
Koilkuntla ..	82.4	8.0	742	10,100	3 4 0	1 11 7
Sirvel ..	46.0	8.1	845	7,225	3 4 0	2 0 7
Gumbum ..	28.3	8.0	2,049	8,770	1 8 7	..
Mankapur ..	81.9	27.0	..	3,000	1 8 0	..
Total ..	75.5	12.1	1,092	84,870.	2 9 10	..

* Combined arrack and toddy.

The total number of shops opened was 621 against 566 in the previous year, and the rate of consumption per head of the population was .069 gallon against .061 gallon. Excluding Gumbum and Mankapur, where the arrack and toddy farms were leased out together, the sale-profit to the renters of As. 15.7 per gallon without taking into account the working charges. The renters of all the farms, except Pattikonda, appear to have made a profit.

SOUTH CANARA.—The arrack and toddy farms of this district, where arrack is exclusively manufactured from toddy, were jointly leased out by taluks for the aggregate sum of Rs. 1,48,250.

2. Arrack.—The total quantity of arrack sold was 9,806 gallons of 30° under proof and 125,276 gallons of 60° under proof, against 11,368 gallons of 30° under proof and 106,425 gallons of 60° under proof in the previous year, and the sale-proceeds amounted to Rs. 2,09,977 against Rs. 1,85,234, the maximum and minimum prices prescribed being as shown in the margin. The increase in the sales is ascribed to the improved management of the farms.

3. The subjoined statement shows the monthly sales and the proportion of the two kinds of liquor sold:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
April 1882 ..	GALS. 771	GALS. 10,170	GALS. 10,941	7.0	93.0	8.1
May ..	793	10,248	11,041	7.2	92.8	8.2
June ..	760	16,132	16,892	7.0	93.0	8.1
July ..	783	9,802	10,585	7.4	92.6	7.8
August ..	762	9,657	10,419	7.3	92.7	7.7
September ..	718	9,827	10,545	6.8	93.2	7.8
October ..	784	10,102	10,886	7.2	92.8	8.1
November ..	810	9,660	10,470	7.7	92.3	7.7
December ..	865	10,875	11,740	7.4	92.6	8.7
January 1883 ..	1,099	11,539	12,638	8.7	91.3	9.4
February ..	820	11,642	12,462	6.6	93.4	9.2
March ..	841	11,622	12,463	6.7	93.3	9.2
Total ..	9,806	125,276	135,082	7.3	92.7	100.0

4. The sales of the two kinds of liquor in each taluk were as follows:—

Taluka.	30° Under Proof.	60° Under Proof.	Total.
	GALS.	GALS.	GALS.
Mangalore ..	4,650	35,304	39,954
Kasaragod ..	1,909	39,944	41,853
Uppinangadi ..	301	7,129	7,430
Udipi ..	2,886	21,027	23,913
Coondapoor ..	61	21,871	21,932
Total ..	9,807	125,275	135,082

The sales in the Uppinangadi Taluk are very low. In the year under report, the consumption in this taluk was only a third of that in Coondapoor, which has nearly the same population; in the nine months ending 31st March 1882, it was one-fourth; in Fasli 1290, it was one-half; and in Fasli 1289, it was three-fourths. The Collector, however, has not explained these variations.

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

Months.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sale per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Price.
				Quantity.	Amount realized by Sales.						
Mangalore ..	249,049	SQ. MS. 620	284	GALS. 39,954	RS. 63,418	GAL. .160	GALS. 140.7	SQ. MS. 2.2	877	RS. 67,250	RS. A. P. 1 9 5
Kasaragod ..	243,881	1,032	267	41,853	64,211	.171	156.7	3.9	913	24,500	1 8 6
Uppinangadi ..	110,367	951	175	7,430	11,371	.067	42.5	5.4	631	11,500	1 8 6
Udipi ..	237,432	787	167	23,913	38,033	.101	143.2	4.7	1,422	30,550	1 9 5
Coondapoor ..	115,113	512	115	21,932	32,944	.190	190.7	4.5	1,001	14,450	1 8 0
Total ..	955,842	3,902	1,008	135,082	2,09,977	.141	134.0	3.9	948	1,48,250	1 8 10

The number of shops opened was 1,008 against 825 in the previous year, and the rate of consumption per head of the population was .141 gallon against .123 gallon. The minimum rates appear to have been charged throughout the year for both kinds of liquor.

MALABAR.—In this district where arrack is extensively manufactured from toddy, the arrack and toddy farms of all the taluks except Wynaul, which conjointly with the district of Nilgiris was leased out under the excise system, were jointly rented out for the aggregate sum of Rs. 1,67,587.

2. Arrack.—The total quantity of liquor sold was 25,945 gallons of 30° under proof and 45,847 gallons of 60° under proof, against 15,882 gallons of 30° under proof and 42,624 gallons of 60° under proof in the previous year, and the sale-proceeds amounted to Rs. 1,44,394 against Rs. 1,16,715, the maximum and minimum prices prescribed being as shown in the margin.

3. The following statement shows the monthly sales and the proportion of the two kinds of liquor sold:—

Months.	SALES.			PERCENTAGE OF EACH STRENGTH.		Percentage of Sales.
	30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
	GALS.	GALS.	GALS.			
April 1882	2,93	4,268	6,561	34.9	65.1	9.1
May	2,229	3,967	6,196	35.9	64.1	8.6
June	2,153	3,455	5,608	38.4	61.6	7.8
July	1,987	3,222	5,209	38.4	61.6	7.3
August	1,963	3,951	5,914	33.2	66.8	8.2
September	1,938	3,253	5,191	37.3	62.7	7.2
October	2,476	3,941	6,417	38.5	61.5	9.0
November	2,231	3,958	6,189	36.0	64.0	8.6
December	2,334	3,948	6,282	37.1	62.9	8.8
January 1883	2,131	3,835	5,966	35.7	64.3	8.3
February	1,994	3,972	5,966	33.4	66.6	8.3
March	2,216	4,077	6,293	35.2	64.8	8.8
Total ..	25,945	45,847	71,792	36.1	63.9	100.0

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

Taluks.	Population.	Area.	Number of Shops opened.	CONSUMPTION.		Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Price.
				Quantity.	Amount realized by Sales.						
				GALS.	RS.						
Chirakal	246,283	648	38	1,892	2,838	0.007	49.7	6.481	13,500	1 8 0	
Cannanore Cantonment.	26,386	21	4	4,763	15,480	0.180	226.8	1,256	21,200	3 4 0	
Kottayam	165,775	462	34	4,487	12,089	0.027	131.9	4,875	18,100	2 11 1	
Kurumbanad	261,024	538	163	8,184	12,231	0.031	50.2	1,601	13,900	1 7 11	
Calicut	205,962	339	132	14,603	38,362	0.070	110.6	1,560	39,787	2 10 0	
Ernad	296,143	811	56	8,615	15,748	0.029	153.8	5,288	11,600	1 13 3	
Walawanad	308,102	963	134	8,800	13,200	0.028	65.6	2,299	12,600	1 8 0	
Palghat	342,454	613	120	13,762	23,188	0.040	114.6	2,853	14,500	1 10 11	
Ponani	392,654	390	115	2,875	4,313	0.007	25.0	3,414	8,900	1 8 0	
Cochin	21,360	3	27	3,811	6,945	0.178	141.1	791	13,500	1 13 2	
Total ..	2,266,143	4,767	840	71,792	1,44,394	0.031	85.4	5.6	2,697	1,67,587	2 0 2

The total number of shops opened was 840 against 810 in the previous year, and the rate of consumption per head of the population rose from .026 gallon in 1881-82 to .031 gallon in the year under report.

APPENDIX C.

Amani and Management—(Arrack and Toddy).

MADRAS.—The alkari of the town of Madras was, as usual, managed entirely by Government officers under Act XIX of 1852, as amended by Act V of 1879. The area to which it applies is defined as extending eight miles beyond the limits of the High Court's original jurisdiction. This tract round the town proper of Madras, 207 square miles in extent, is known as the "outside limits," and that within, which covers an area of twenty-seven square miles, as the "inside limits." The toddy revenue of both these tracts is under the control of the Collector of Madras, while as regards arrack, the outside limits, with the exception of the four shops named in the margin, lying on the borders of the town proper, are included in the contract for the Chingleput District. These shops are managed

1. Tiruvatur.
2. Kalatipet.
3. Amunjikarai.
4. Saidapet.

under the Madras system and supplied with arrack from the Madras town, the prime cost of the liquor being credited to the Madras District and the excise duty to the Chingleput Aistrict.

2. The liquor sold in the "inside limits" is of two kinds, viz., Colombo and Puttai arrack, and the latter alone is sold in the four shops situated in the "outside limits." The contracts for the supply of Colombo and Puttai arrack continued in the hands of Thavasamuthu Nadan and Messrs. Parry and Company, respectively, the contract prices being Rs. 1-6-0 and As. 9-2, respectively, as in the previous year.

3. The following abstract shows the prices charged for each kind of liquor, the excise duty thereon, and the shopkeepers' profit for each gallon:—

	Colombo Arrack.	Puttai Arrack.
	RS. A. P.	RS. A. P.
1. Prime cost to Government	1 6 0	0 9 2
2. Government selling price	4 13 0	3 13 0
3. Excise duty	3 7 0	3 3 10
4. Shopkeepers' minimum selling price.	5 4 0	4 4 0
5. Do. profit	0 7 0	0 7 0

4. The daily dowles at the beginning and end of the year under report are compared below with those of the previous year:—

	1881-82.		1882-83.	
	1st April 1881.	31st March 1882.	1st April 1882.	31st March 1883.
Colombo arrack	GALS. DRS. 253 36	GALS. DRS. 253 36	GALS. DRS. 275 36	GALS. DRS. 275 18
Puttai do.	157 30	158 0	178 42	177 36

The reduction of the dowles at the end of the year was due to the removal of the native regiments located at Puduket and Vepery.

5. The quarterly sales as compared with those of the preceding year are shown below:—

	COLOMBO ARRACK.		PUTTAI ARRACK.	
	1881-82.	1882-83.	1881-82.	1882-83.
April to June	GALS. 21,857	GALS. 24,261	GALS. 14,194	GALS. 15,524
July to September	23,974	25,306	16,045	16,443
October to December	28,884	30,395	17,637	18,072
January to March	27,227	25,405	17,995	16,530
Total ..	101,942	105,367	65,871	66,569

There was an increase in the sales of both kinds of liquor owing to an improvement in the season.

6. The following statement shows the particulars of the consumption, &c., of arrack in the several Municipal divisions of the town:—

Divisions.	Popula-tion.	Area.	SHOPS.			SALES.		
			Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.
1	2	3	4	5	6	7	8	9
1st Municipal Division	63,344	5.3	3	7	10	GALS. 7,954	GALS. 9,464	GALS. 17,418
2nd do.	77,497	7	10	6	16	27,420	11,579	38,999
3rd do.	61,292	7	12	5	17	24,110	7,980	32,090
4th do.	10,793	3.9	1	3	4	1,727	3,166	4,893
5th do.	66,655	2.8	11	11	22	22,887	14,342	37,229
6th do.	19,010	5.4	2	2	4	2,833	2,833	5,666
7th do.	71,095	1.5	9	11	20	16,623	11,754	28,377
8th do.	37,940	6.5	2	8	10	4,645	5,451	10,096
Total ..	397,626	26.8	48	63	101	105,366	66,569	171,935

Divisions.	CONSUMPTION PER HEAD.			SALES PER SHOP.		Square Miles per Shop.	Population per Shop.
	Colombo.	Puttai.	Total.	Colombo	Puttai.		
	10	11	12	13	14		
1st Municipal Division ..	GAL. 126	GAL. 149	GAL. 275	GALS. 2,651	GALS. 1,352	SQ. MLS. 53	6,334
2nd do. do. ..	353	150	503	2,742	1,930	54	4,844
3rd do. do. ..	470	156	626	2,009	1,596	54	3,017
4th do. do. ..	160	293	453	1,727	1,055	97	2,698
5th do. do. ..	343	215	558	2,080	1,304	13	3,030
6th do. do. ..	234	149	383	1,847	1,416	270	9,505
7th do. do. ..	122	165	287	1,069	681	57	3,555
8th do. do. ..	122	144	266	2,322	681	65	3,794
Total ..	265	167	432	2,195	1,256	27	3,937

The sales of Colombo arrack were highest in the 2nd, 3rd and 5th divisions, being nearly 71 per cent. of the whole, and those of Puttai arrack were highest in the 2nd, 5th and 7th divisions, being nearly 56 per cent. of the whole. The number of arrack shops remained the same as in the previous year.

7. The number of cocoanut-toddy and temporary palmyra-toddy shops was one more in each case than in the previous year, being 454 and 135, respectively. The following statement shows the classification of the several toddy shops and the dowle of each, with the exception of the shops at Saidápet and St. Thomas' Mount, the dowles of which were specially fixed at rates higher than that of other first-class shops:—

Class.	NUMBER OF SHOPS IN THE INSIDE LIMITS.		NUMBER OF SHOPS IN THE OUTSIDE LIMITS.		Number of Trees allowed to each Class.	Daily Dowle of each Shop.	Number of temporary Palmyra Shops.
	1881-82.	1882-83.	1881-82.	1882-83.			
I	55	55	2	2	312	RS. A. P. 3 4 0	..
II	49	45	..	..	240	2 8 0	..
III	195	199	32	32	156	1 10 0	55
IV	1	1	119	120	96	1 0 0	80
Total ..	300	300	153	154	..	..	135

8. The prices at which toddy was sold during the year under report are shown below. The rates are the same as in the previous year:—

					Per Madras Measure.		
					RS.	A.	P.
Cocoanut toddy.	Inside limits ..	..	..	..	0	2	0
	Outside do. ..	..	..	..	0	1	0
Palmyra do. ..	..	..	..	..	0	1	0

9. The total abkári receipts and charges and the net revenue are shown below:—

	Receipts.	Charges.
	RS.	RS.
Colombo arrack ..	5,07,787	1,34,302
Puttai do. ..	2,56,856	38,198
Toddy ..	3,38,736	..
License Fees ..	4,700	..
Miscellaneous ..	321	524
Establishment ..	..	21,513
Saderward ..	..	46
Total ..	11,08,400	1,94,583
Net Revenue ..	9,13,817	

Compared with the results of the previous year, there was an increase of Rs. 17,498 in the receipts and of Rs. 12,840 in the charges. The increase in the receipts was due to the larger sales of arrack and toddy during the year under report, consequent on the improvement in the season, and that under charges to the larger purchases of liquor the Government had to make to meet the increased demand.

10. The total demand was Rs. 11,15,144, of which Rs. 11,08,400 were collected within the year and Rs. 259 were remitted, leaving a balance of Rs. 6,485, the whole of which has subsequently been collected.

11. The detection of offences against the abkári laws and the punishments awarded are shown below. Using unstamped trees was, as usual, the commonest offence:—

	Number of Cases.	Fines imposed.
		RS.
Adulteration ..	3	14
Conveying liquor without permit ..	2	1
Using unstamped trees ..	50	306
Selling liquor without a license ..	4	11
Transferring liquor from one shop to another ..	2	64
Smuggling ..	1	69
Under-measuring ..	1	2
Total ..	63	467

APPENDIX D.

TODDY FARMS IN DISTRICTS IN WHICH TODDY IS SEPARATELY RENTED OUT FROM ARRACK.

TODDY.—The following statement shows the aggregate rentals of the toddy farms of the several districts and the particulars regarding the number of shops sanctioned and opened, &c. The statement given in the Appendix B shows the rental for each taluk:—

Districts.	Population.	Area.	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	8	9
Ganjam ..	1,749,604	SQ. MLS. 8,311	610	11	416	33	150	..
Vizagapatam ..	2,485,141	17,380	960	16	219	384	246	95
Godavari ..	1,791,512	7,345	2,830	196	..	6	1,378	1,250
Kistna ..	1,548,480	8,471	4,759	110	..	..	909	3,740
Nellore ..	1,220,236	8,739	990	19	159	34	387	391
Cuddapah ..	1,121,038	8,745	789	194	..	246	317	32
Anantapur ..	599,889	6,103	1,217	42	..	696	381	98
Bellary ..	736,807	6,904	1,036	140	..	246	380	270
Kurnool ..	709,305	7,788	1,010	39	..	72	288	611
Chingleput ..	981,381	2,842	566	21	..	493	52	..
North Arcot ..	1,817,814	7,256	1,081	83	..	803	125	70
South Arcot ..	1,814,738	4,873	535	..	..	488	47	..
Tanjore ..	2,130,383	3,654	3,275	47	..	1,892	1,079	257
Trichinopoly ..	1,215,033	3,561	168	3	11	77	13	64
Madura ..	2,168,680	8,401	2,689	39	..	2	1,090	1,558
Tinnevely ..	1,699,747	5,381	2,064	82	..	..	592	1,390
Coimbatore ..	1,657,690	7,842	878	49	35	4	67	723
Salem ..	1,599,595	7,653	1,448	40	6	601	367	534
South Canara ..	959,514	3,902	1,216	1	..	301	31	883
Malabar ..	2,365,035	5,763	2,288	30	..	381	948	929
Total ..	30,371,622	138,914	30,409	1,162	846	6,659	8,847	12,895

Districts.	NUMBER OF SHOPS UNDER SUB-RENTERS.				Total Number of Shops not opened.	Total Number of Shops opened.	Rental.	Population per Shop.	Square Miles per Shop.	Incidence of Revenue per Head.
	Number under Anami.	Number under Dowle.	Number rented separately.	Number not opened.						
	10	11	12	13						
Ganjam	36	35	24	150	460	RS. 11,724	3,801	SQ. MLS. 18.1	RS. A. P. 0 0 1.4	
Vizagapatam	553	..	692	270	690	41,530	3,602	25.2	0 0 4	
Godavari	2,925	..	815	2,070	760	2,66,945	2,357	9.7	0 2 5	
Kistna	363	..	28	1,724	3,035	2,33,925	510	2.8	0 2 5	
Cuddapah	13	19	..	415	575	17,603	2,122	15.2	0 0 3	
Anantapur	35	..	52	317	472	17,170	2,375	18.5	0 0 3	
Bellary	192	..	31	392	825	96,905	727	6.2	0 2 7	
Kurnool	593	..	..	427	609	1,09,150	1,210	9.7	0 2 4	
Chingleput	..	..	..	306	704	93,910	1,008	11.1	0 2 1	
North Arcot	62	..	..	52	514	1,14,900	1,909	5.5	0 1 10	
South Arcot	..	..	..	133	948	99,595	1,917	7.7	0 0 11	
Tanjore	..	..	..	47	483	1,80,500	3,719	10.0	0 1 7	
Trichinopoly	4	..	174	1,158	2,147	3,90,800	1,006	1.7	0 2 11	
Madura	47	..	..	30	138	56,500	8,805	25.8	0 0 9	
Tinnevelly	926	..	632	1,722	967	65,200	224	8.7	0 0 6	
Coimbatore	676	..	714	1,306	758	39,765	2,242	7.1	0 0 4	
Salem	530	50	143	210	668	93,400	2,482	11.7	0 0 11	
South Canara	429	..	105	210	976	1,26,020	1,639	7.8	0 1 3	
Malabar	204	..	447	263	953	1,48,250	1,007	4.1	0 2 6	
	674	..	355	1,303	985	1,57,587	2,401	5.8	0 1 2	
Total ..	8,167	104	704	3,920	12,767	17,642	23,70,779	1,722	7.9	0 1 3

As already stated in the last report, the returns of sales, &c., have been discontinued, as it was impossible to get the illiterate shopkeepers to maintain and furnish such accounts. No information is therefore available regarding the profits or losses of the renters.

APPENDIX E.

MISCELLANEOUS REVENUE.

The following statement shows the number of wholesale and retail licenses issued for the sale of European liquors and spirits and of country-brewed beer for the year 1882-83 :-

Districts.	EUROPEAN LIQUORS.					
	Wholesale.		Retail.		Total.	
	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.
1	2	3	4	5	6	7
Ganjam	9	RS. A. P. 225 0 0	9	RS. A. P. 135 0 0	18	RS. A. P. 360 0 0
Vizagapatam	11	275 0 0	15	225 0 0	26	500 0 0
Godavari	26	650 0 0	34	510 0 0	60	1,160 0 0
Kistna	11	275 0 0	18	270 0 0	29	545 0 0
Nellore	10	250 0 0	14	210 0 0	24	460 0 0
Cuddapah	3	75 0 0	10	150 0 0	13	225 0 0
Anantapur	3	75 0 0	6	90 0 0	9	165 0 0
Bellary	5	125 0 0	4	60 0 0	9	185 0 0
Kurnool	4	100 0 0	4	60 0 0	8	160 0 0
Madras	..	..	..	..	..	..
Chingleput	1	25 0 0	101	4,700 0 0	101	4,700 0 0
North Arcot	10	275 0 0	33	495 0 0	43	770 0 0
South Arcot	11	275 0 0	7	105 0 0	18	380 0 0
Tanjore	5	125 0 0	20	300 0 0	25	525 0 0
Trichinopoly	20	500 0 0	25	375 0 0	45	975 0 0
Madura	12	300 0 0	19	285 0 0	31	685 0 0
Tinnevelly	13	325 0 0	14	210 0 0	27	535 0 0
Coimbatore	14	350 0 0	18	270 0 0	32	620 0 0
Nilgiris	12	300 0 0	54	810 0 0	66	1,110 0 0
Salem	45	1,125 0 0	19	285 0 0	64	1,410 0 0
South Canara	14	350 0 0	4	60 0 0	18	360 0 0
Malabar	5	125 0 0	..	..	5	125 0 0
Malabar †	87	2,120 12 8	83	1,212 8 0	170	3,332 10 8
Total ..	321	7,970 12 8	521	10,967 8 0	842	18,937 10 8

Districts.	COUNTRY-BREWED BEER.						TOTAL.	
	Wholesale.		Retail.		Total.			
	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.
	8	9	10	11	12	13	14	15
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Ganjam	..	..	..	..	..	..	18	360 0 0
Vizagapatam	..	..	..	..	..	..	26	500 0 0
Godavari	..	..	..	..	..	..	60	1,160 0 0
Kistna	..	..	..	..	..	..	29	545 0 0
Nellore	..	..	..	..	..	..	24	460 0 0
Cuddapah	..	..	..	..	..	..	13	225 0 0
Anantapur	..	..	..	..	..	..	9	165 0 0
Bellary	..	..	..	..	..	..	9	185 0 0
Kurnool	..	..	..	..	..	..	8	160 0 0
Madras *	..	..	..	..	..	..	101	4,700 0 0
Chingleput	..	..	..	..	..	..	11	175 0 0
North Arcot	..	..	2	30 0 0	2	30 0 0	46	800 0 0
South Arcot	..	..	..	..	..	..	12	230 0 0
Tanjore	..	..	1	15 0 0	1	15 0 0	41	815 0 0
Trichinopoly	..	..	1	15 0 0	1	15 0 0	38	690 0 0
Madura	..	..	4	60 0 0	4	60 0 0	36	670 0 0
Tinnevelly	..	..	..	..	..	..	28	560 0 0
Coimbatore	..	..	4	60 0 0	4	60 0 0	34	630 0 0
Nilgiris	1	25 0 0	27	405 0 0	28	430 0 0	127	2,365 0 0
Salem	1	25 0 0	1	15 0 0	2	40 0 0	35	675 0 0
South Canara	..	..	..	..	..	..	9	185 0 0
Malabar †	..	..	..	..	..	..	170	3,333 4 8
Total ..	2	50 0 0	40	600 0 0	42	650 0 0	884	19,588 4 8

* Three licenses were issued on payment of a fee of Rs. 100, eighty-seven at Rs. 50, and ten at Rs. 5 each, and one license was granted free of duty to the Secretary to the Biden Home Committee.
† The Collector states that four wholesale and four retail licenses were issued for a portion of the year on payment of the proportionate duty.

The total number of licenses issued for the sale of European liquors, wholesale and retail, was 842 against 785 in the previous year, and the fees collected thereon amounted to Rs. 18,938 against Rs. 17,099. Country-brewed beer was sold only in the districts of North Arcot, Tanjore, Trichinopoly, Madura, Coimbatore, Nilgiris and Salem, the number of licenses issued being 42 against 41 in the previous year, and the fees levied thereon amounted to Rs. 650. The manufacture of beer was allowed only on the Nilgiris where two licenses were issued. The beer excised was all of 8 per cent. alcoholic strength liable to a duty of two annas per gallon. The total quantity issued during the year was 29,522 imperial gallons against 32,047 gallons in the previous year, and the duty realized thereon was Rs. 3,690 against Rs. 4,006.

APPENDIX F.

FINANCIAL RESULTS.

The following statement shows the demand, collection and balance of abkari revenue in the several districts :-

Districts.	DEMAND.									
	Arrears.				Current.				Total Columns 5 and 9.	
	Arrack.	Toddy.	Miscellaneous.	Total.	Arrack.	Toddy.	Miscellaneous.	Total.		
1	2	3	4	5	6	7	8	9	10	
Ganjam	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 96,381	Rs. 11,724	Rs. 528	Rs. 96,909	Rs. 96,909	
Vizagapatam ..	1,208	1,192	..	1,192	38,323	..	..	11,724	12,916	
.. .. .	30,756	10,011	..	1,208	99,710	41,576	814	30,137	40,345	
.. .. .	10,471	..	..	40,767	12,507	..	..	1,41,286	1,82,053	
.. .. .	..	..	..	10,471	..	..	..	12,507	22,978	
.. .. .	62,751	11,744	..	64,495	2,81,382	..	1,161	2,82,543	3,47,038	
.. .. .	..	..	..	..	..	..	..	..	..	
.. .. .	29,297	6,490	..	34,787	2,33,925	..	548	2,34,473	2,69,260	
.. .. .	..	..	..	41,418	1,05,355	17,003	440	1,05,795	1,47,213	
.. .. .	..	9,402	..	9,402	..	..	270	17,003	26,405	
.. .. .	10,201	..	..	10,201	1,70,080	17,170	..	1,70,350	1,80,551	
.. .. .	..	525	..	525	78,366	17,170	190	78,556	17,695	
.. .. .	..	..	..	..	..	96,905	..	96,905	1,76,961	
.. .. .	44,053	36,003	..	80,056	2,47,726	1,09,150	190	2,47,916	2,47,916	
.. .. .	39,181	38,041	..	77,222	..	..	..	1,09,150	1,86,372	
.. .. .	..	..	..	..	..	82,140	163	1,67,173	1,80,646	
.. .. .	6,941	16,532	..	22,473	84,870	3,41,219	6,021	1,11,004	1,15,144	
.. .. .	243	3,897	..	4,140	7,64,764	..	310	1,75,126	1,75,126	
.. .. .	..	..	..	23,157	1,74,816	1,14,000	..	1,38,057	1,38,057	
.. .. .	3,496	23,157	..	3,496	2,44,652	99,595	801	2,45,453	2,48,949	
.. .. .	..	42,106	..	42,106	1,76,527	..	..	1,41,701	1,41,701	
.. .. .	..	..	..	30,667	..	1,80,500	477	1,77,004	1,77,004	
.. .. .	..	36,667	..	..	1,00,000	..	..	1,80,500	2,17,167	
.. .. .	..	19,099	..	19,099	3,90,800	3,90,800	975	1,00,975	1,09,975	
.. .. .	6,757	..	..	6,757	1,08,270	..	..	3,90,800	4,09,839	
.. .. .	..	6,121	..	6,121	..	66,500	741	1,09,011	1,15,768	
.. .. .	..	..	..	..	1,05,487	..	..	56,500	61,621	
.. .. .	3,217	4,215	..	7,492	..	65,200	657	1,08,044	1,08,044	
.. .. .	..	..	..	..	66,305	..	..	65,200	72,692	
.. .. .	..	7,901	..	7,901	..	39,765	625	66,930	66,930	
.. .. .	..	..	..	..	1,43,166	..	..	39,765	47,666	
.. .. .	..	1,375	..	1,375	..	93,400	746	1,43,902	1,43,902	
.. .. .	..	..	..	..	..	..	..	93,400	94,776	

Districts.		DEMAND.										Total Columns 6 and 9.
		Arrears.					Current.					
		Arrears.		Arrears.		Arrears.		Current.		Current.		
		Arrears.	Toddy.	Miscellaneous.	Total.	Arrears.	Toddy.	Miscellaneous.	Total.	Arrears.	Toddy.	
1		2	3	4	5	6	7	8	9	10		
..	Excise	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
..	Rented	7,646	..	2,495	10,041	1,67,120	..	4,799	1,71,919	1,81,960		
..	Excise	..	..	..	..	1,62,206	..	606	1,62,812	1,62,812		
..	Rented	..	6,337	..	6,337	..	1,26,020	..	1,26,020	1,32,357		
..	Excise	..	..	..	..	..	..	..	..	..		
..	Rented	58	..	..	58	1,48,250	..	284	1,48,534	1,48,592		
..	Excise	2,006	..	..	2,006	52,000	..	2,995	54,995	57,001		
..	Rented	18,417	..	..	18,417	1,67,587	..	..	1,67,587	1,86,004		
..	Excise	72,632	..	2,495	75,127	22,26,770	..	16,064	22,42,834	23,17,961		
..	Rented	2,23,731	2,74,918	..	4,98,649	10,15,724	15,42,348	2,156	25,60,228	30,58,877		
..	Amani	10,714	3,897	..	14,611	7,77,271	3,41,219	5,021	11,23,611	11,38,122		
..	Grand Total	3,07,077	2,78,815	2,495	5,88,387	40,19,765	18,83,567	23,241	59,26,573	65,14,960		

* The Collector states that the duty on beer issued in January and February 1892 were calculated only after 31st March 1892, and the amount was omitted to be included in the last year's figures. It is, however, included under arrears in this statement.

† Includes duty on beer, Rs. 3,844.

† Includes duty on beer. Rs. 3:844.

Statement showing the Demand, Collection and Balance of Abkari Revenue for 1882-83—(Continued)

[illegible]

Statement showing the Demand, Collection and Balance of Abkâri Revenue for 1882-83—(Continued).

COLLECTIONS.													
Districts.	Arrears.						Current.						Total Columns 16 and 22.
	Arack.	Remis- sions.	Toddy.	Remis- sions.	Miscel- laneous.	Total.	Arack.	Remis- sions.	Toddy.	Remis- sions.	Miscel- laneous.	Total.	
	11	12	13	14	15	16	17	18	19	20	21	22	23
Nilgiris ..	Rs. 7,546	Rs. ..	Rs. ..	Rs. ..	Rs. * 2,495	Rs. 10,041	Rs. 1,67,120	Rs. ..	Rs. ..	Rs. ..	Rs. 3,849	Rs. 1,70,969	Rs. 1,81,010
Salem ..	..	..	..	..	..	..	1,52,206	..	..	..	.. 606	1,52,812	1,52,812
South Canara ..	..	..	6,337	..	..	6,337	..	..	1,19,809	..	..	1,19,809	1,26,146
Malabar ..	..	..	..	..	..	58	1,48,056	..	..	..	284	1,48,340	1,48,398
	2,006	..	..	..	..	2,006	62,000	..	..	..	2,995	64,995	57,001
	10,828	7,569	..	..	..	18,417	1,63,037	..	..	..	..	1,63,037	1,81,454
Total ..	72,627	1,41,051	87,236	1,29,401	2,495	75,122	21,76,877	..	..	..	15,114	21,91,991	22,67,113
	62,640	1,41,215	3,853	44	..	4,20,328	9,61,016	..	14,80,015	..	2,156	24,43,187	28,63,515
	..	..	..	..	..	4,628	7,76,995	..	3,34,883	..	5,021	11,16,899	11,21,627
Grant Total ..	1,35,783	1,41,268	91,089	1,29,445	2,495	5,00,078	39,14,888	..	18,14,898	..	22,291	57,52,077	62,52,155

* Inclusive of a remission of Rs. 479.

Statement showing the Demand, Collection and Balance of Abkari Revenue for 1882-83—(Continued).

Districts.	BALANCE.									
	Arrears.					Current.				
	Arrack.	Toddy.	Miscellaneous.	Total.	Total.	Arrack.	Toddy.	Miscellaneous.	Total.	Total Columns 27 and 31.
	24	25	26	27		28	29	30	31	
Ganjam ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 1,202	Rs. 876	Rs. ..	Rs. 1,202	Rs. 1,202
Vinayapatnam ..	..	..	..	..	..	..	..	..	..	..
Godavari ..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..
Bullary ..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..
	1,077	19	..	19	..	..	1,625	..	1,525	1,544

Statement showing the Demand, Collection and Balance of Abkari Revenue for 1882-83—(Continued).

Districts.	BALANCE.									
	Arrears.					Current.				
	Arrack.	Toddy.	Miscellaneous.	Total.	Total.	Arrack.	Toddy.	Miscellaneous.	Total.	Total Columns 27 and 31.
	24	25	26	27		28	29	30	31	
Nilgiris ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 950	Rs. 950	Rs. 950
Salem ..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..
	5	58,281	..	5	..	49,893	62,333	950	50,843	50,843
Total ..	20,040	9,983	..	78,321	9,983	64,708	6,336	..	1,17,041	1,95,362
Grand Total ..	30,028	58,281	..	88,309	..	1,04,877	68,669	950	1,74,496	2,62,805

2. The arrear demand at the beginning of the year was Rs. 5,88,387, of which Rs. 2,28,883 were collected and Rs. 2,71,190 remitted within the year, leaving a balance of Rs. 88,309 which was reduced by subsequent collections and remissions to Rs. 64,969 at the end of December 1883.

3. The current demand amounted to Rs. 59,26,573 against Rs. 59,68,962 in the previous year as shown in the following statement:—

Districts.	ARRACK.		TODDY.		MISCELLANEOUS.		TOTAL.	
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.
Ganjam ..	Rs. 89,701	Rs. 96,381	Rs. 11,925	Rs. 11,724	Rs. 415	Rs. 528	Rs. 1,02,041	Rs. 1,08,633
Vizagapatam ..	1,66,376	1,50,540	41,551	41,576	827	814	2,08,754	1,92,930
Godavari ..	3,15,692	2,81,382	..	..	1,353	1,161	3,17,045	2,82,543
Kistna ..	2,42,330	2,33,925	..	..	275	548	2,42,605	2,34,473
Nellore ..	1,08,264	1,05,355	19,323	17,003	361	440	1,27,948	1,22,798
Cuddapah ..	1,82,928	1,70,080	17,213	17,170	399	270	2,00,540	1,87,520
+ Anantapur ..	..	78,365	..	..	..	..	..	..
+ Bellary ..	2,77,379	2,47,726	1,99,529	96,905	388	190	4,77,296	3,57,066
Kurnool ..	..	84,870	..	82,140	269	163	1,79,729	1,67,173
Madras ..	1,00,559	74,525	78,901	3,43,509	163	163	1,79,729	1,67,173
+ Chingleput ..	1,47,903	1,74,816	1,20,952	1,14,900	2,081	5,021	10,91,115	11,11,004
North Arcot ..	2,42,160	2,44,652	1,21,989	99,595	428	310	2,69,283	2,90,026
South Arcot ..	1,73,836	1,76,527	..	..	808	801	3,64,967	3,45,048
Tanjore ..	1,04,559	1,00,000	3,88,100	1,80,500	1,020	477	3,96,026	3,57,504
Trichinopoly ..	1,11,193	1,08,270	..	..	936	975	4,93,595	4,91,775
+ Madura ..	76,924	1,05,487	62,145	56,500	826	741	1,74,164	1,65,511
Tinnevely ..	75,566	66,305	63,817	65,200	634	557	41,375	1,71,244
Coimbatore ..	1,25,231	1,43,156	46,217	39,765	530	625	1,22,313	1,06,695
Nilgiris ..	1,53,410	1,67,120	..	93,400	1,219	746	2,20,223	2,37,302
- Salem ..	1,83,278	1,52,206	..	..	4,523	4,799	1,63,933	1,71,919
South Canara ..	1,49,118	1,48,250	1,30,782	1,26,020	1,384	606	3,15,444	2,78,832
Malabar ..	2,05,711	2,19,587	..	..	298	284	1,49,416	1,48,534
Total ..	39,83,643	40,19,765	19,60,906	18,83,567	24,413	23,241	59,68,962	59,26,573

The total current demand shows a decrease of Rs. 42,389, as compared with the previous year, which is the net result of an increase in the arrack and a decrease in the toddy and miscellaneous revenues. Under arrack there is an increase in Ganjam, Anantapur and Bellary, Madras, Chingleput, North Arcot, Coimbatore, South Arcot, Madras, Nilgiris and Malabar, and a decrease in the remaining districts. In the first seven districts above named, the increase in the revenue is stated to have been caused by the increased consumption or issues of arrack, the result of a better season and better management, and the increase in Malabar is ascribed to the alteration in the instalments of revenue. The decrease in Godavari, Kistna and South Canara is attributed to the low rents of the year as compared with those of 1881-82. The decrease in Cuddapah and Tanjore is ascribed to the diminution in the consumption of arrack, and that in Salem, Trichinopoly and Tinnevely is also apparently due to the same cause. The variations in the other districts have not been explained. The variations under toddy are comparatively small, except in North and South Arcot. In North Arcot, the decrease is stated to be due to the alteration in the instalments of revenue, and that in South Arcot has not been explained. The decrease under the head "Miscellaneous" is not large. The variations have not been explained, except in Madras, where the increase is ascribed to a large portion of the license fees on shops opened in 1881-82 having been collected and credited in March of the previous year.

4. The current collections amounted to Rs. 57,52,077 against Rs. 57,07,902 in the previous year as shown below:—

Districts.	ARRACK.		TODDY.		MISCELLANEOUS.		TOTAL.	
	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.	1881-82.	1882-83.
Ganjam ..	Rs. 90,428	Rs. 95,179	Rs. 10,952	Rs. 10,848	Rs. 415	Rs. 528	Rs. 1,01,795	Rs. 1,06,555
Vizagapatam ..	1,40,519	1,30,961	31,540	29,218	827	814	1,72,886	1,60,993
Godavari ..	2,98,640	2,51,890	..	..	1,353	1,161	2,99,993	2,53,051
Kistna ..	2,33,257	2,29,283	..	..	275	548	2,33,532	2,29,831
Nellore ..	66,846	82,735	12,508	11,442	361	440	79,715	94,617
Cuddapah ..	1,82,928	1,64,756	16,688	16,345	399	270	2,00,015	1,81,371
Anantapur ..	..	78,366	..	96,549	..	190	..	1,75,105
Bellary ..	2,77,379	2,47,726	1,98,499	1,09,148	388	190	4,76,266	3,57,064
Kurnool ..	..	84,870	..	82,140	..	163	..	1,78,778
Madras ..	99,608	74,525	78,901	3,34,883	2,081	5,021	10,87,235	11,04,519
+ Chingleput ..	1,47,903	1,74,816	1,20,952	1,14,900	428	310	2,56,677	2,84,872
North Arcot ..	2,38,664	2,39,575	1,08,144	93,179	808	801	3,47,616	3,33,555
South Arcot ..	1,73,836	1,76,527	1,65,211	1,64,017	1,020	477	3,40,067	3,41,021
Tanjore ..	1,04,559	1,00,000	3,69,001	3,90,800	936	975	4,74,496	4,91,775
Trichinopoly ..	1,11,193	1,02,697	..	..	826	741	1,70,253	1,55,426
Madura ..	76,924	1,05,487	59,602	60,074	634	557	1,37,160	1,66,118
Tinnevely ..	75,566	62,902	46,217	39,765	530	625	1,22,313	1,03,292
Coimbatore ..	1,25,231	1,43,156	92,829	91,875	1,219	746	2,19,279	2,35,777
Nilgiris ..	1,51,864	1,67,120	..	..	3,226	3,849	1,55,090	1,70,969
Salem ..	1,83,278	1,52,206	1,24,445	1,19,809	1,384	606	3,09,107	2,72,621
South Canara ..	1,49,060	1,48,056	..	..	298	284	1,49,358	1,48,340
Malabar ..	1,90,832	2,15,037	..	..	5,439	2,995	1,96,271	2,18,032
Total ..	38,64,013	39,14,888	18,20,773	18,14,898	23,116	22,291	57,07,902	57,52,077

There is an increase in Ganjam, Nellore, Anantapur and Bellary, Madras, Chingleput, South Arcot, Tanjore, Madura, Coimbatore, Nilgiris and Malabar, and a decrease in the other districts. The increase is due to the punctual collection of the kists and the larger issues of arrack in some of the districts, while the decrease is due to the smaller demand due to Government, arising in some cases from diminished consumption of arrack.

5. The current balance at the end of the year was Rs. 1,74,496, which was reduced by subsequent collections and remissions to Rs. 3,281 at the end of December last.

APPENDIX G.

TODDY RENTAL.

TODDY RENTAL.							
Districts.	Taluks.	Rental for 1882-83.	Districts.	Taluks.	Rental for 1882-83.		
Ganjam	Ichápur	rs. 1,870	Nellore	Gódnir	4,720		
	Chúkati	50		Rápúr	1,605		
	Jarada	150		Nellore	4,100		
	Surangi	225		Atmakúr	1,905		
	Ganjam	210		Kávali	2,500		
	Sivastanum	71		Udayagiri	520		
	Moheri	160		Kandukúr	300		
	Mansurkottah	69		Kanigiri	260		
	Goomsur	69		Ongole	550		
	Dhárakót	69		Venkatagiri	460		
	Sérgadá	69		Podili	83		
	Chinna Kimedi	69	Total ..			17,003	
	Pedda Kimedi	69	Cuddapah	Badvel	300		
	Aska	485		Proddutur	920		
	Jalantra	756		Sidhout	220		
	Báruva	304		Pallampet	2,100		
	Mandasa	331		Cuddapah	2,070		
	Tarlá	126		Jammalamadugu	580		
	Kallikót	252		Pulivendla	1,230		
	Hautghur	4,550		Kárayachóti	650		
	Chicacole	465		Kadiri	2,410		
	Parlakimedi	1,001		Váyalpád	1,900		
Tekkálí	6	Madanapalle		4,700			
Humma	26	Total ..			17,170		
Pálor	401	Anantapur	Anantapur	16,400			
Biridi	260		Gooty	8,500			
Surad	16		Tadpatri	6,650			
Bodagada	11,724		Dharmavaram	22,875			
Purushottapur	14,500		Penukonda	14,000			
Vizagapatam	200		Hindupur	15,400			
Golgonda	1,300		Madakashira	13,000			
Vizagapatam	Sarvasiddhi	2,790	Total ..			96,905	
	Anakápallo	2,620	Bellary	Bellary Cantonment	7,600		
	Bimlipatam	7,010		Bellary Taluk, exclusive of the cantonment and the tract comprised within a radius of 5 miles round the cantonment	16,000		
	Chipurupalle	4,110		Hospet	22,200		
	Gajapatinagar	2,000		Kodli	14,100		
	Bobbili	1,010		Hadagalli	2,350		
	Pálkonda	2,310		Harjanahalli	4,450		
	Viravalli	1,270		Alor	1,800		
	Srungavarapukotta	1,300		Adoni	27,350		
	Sálor	200		Ráyadrug	13,300		
	Párvatipur	310	Total ..			1,09,150	
Total ..		41,530	Kurnool	Pattikonda	14,910		
Combined Arrack and Toddy.				Rámalakót	33,500		
Rámachandrapuram	25,210	Nandikótkur		20,950			
Amalápuram	19,625	Nandyál		10,800			
Narsápur	27,100	Koilkuntla		1,135			
Tanuku	26,175	Sirvel		1,045			
Godavari	Bhimavaram	21,265	Total ..			1,14,900	
	Rajahmundry	28,530	Chingleput	Cumbum	8,770		
	Peddápuram	12,250		Márákápúr	3,000		
	Ellore	31,575		Total ..			93,910
	Yernagúdem	17,075		Saidápet	17,600		
	Cocanada Division	48,005		Ponnéri	19,100		
	Pithápuram and Tuni Divisions	10,135		Tiruvallúr	11,500		
	Combined Arrack and Toddy.			Chingleput	15,800		
	Répalle	21,275		Madurántakam	24,500		
	Bápatla	19,050	Conjeeveram	26,400			
	Guntúr	24,225	Total ..			1,14,900	
Gudiváda	16,500	North Arcot	Chittoor	5,240			
Palnád	9,700		Vellore	12,215			
Narsaraopet	7,175		Pólor	5,005			
Bandar	71,100		Arni Jaghire	5,010			
Kistna	Sattenapalle	5,300	Total ..			2,33,925	
	Nandigáma	14,000					
	Bezváda	22,175					
	Vinukonda	3,750					
	Núzvid	12,775					
	Vissanapet	6,900					
	Total ..		2,33,925				

Districts.	Taluks.	Rental for 1882-83.	Districts.	Taluks.	Rental for 1882-83.
North Arcot— (Continued).	Arcot	rs. 13,010	Tinnevelly— (Continued).	Sankaranainárkoil	rs. 3,400
	Chandragiri	4,405		Srivilliputúr	6,600
	Kálahasti Zemindari	2,705		Sátúr	315
	Wárajápet	14,710		Otapidáram	4,600
	Kárvetnagar Zemindari	5,910		Tenkarai	5,500
	Palmanér	4,955			
	Punganúr Zemindari	3,520			
	Gudiyátam	17,315			
Kangundi Zemindari	2,555				
Wandiwash	3,040				
	Total ..	99,595		Total ..	39,765
South Arcot ..	Tindivanam	19,550	Coimbatore ..	Coimbatore	35,300
	Tiruvannámalaí	2,500		Satyamangalam	11,000
	Tirukoilúr	2,700		Kollegál	5,100
	Villupuram	14,500		Polláchi	5,450
	Cuddalore	75,000		Erode	13,000
	Vridhdháchalam	4,000		Bhaváni	4,000
	Kallakurchi	1,200		Palladam	9,150
	Chidambaram	61,050		Dhárápuram	5,000
	Total ..	1,80,500		Karúr	4,400
Tanjore ..	Tanjore	56,000		Udamalpet	1,000
	Kumbakónam	80,000			
	Negapatam	51,000			
	Nannilam	55,000			
	Mannárgudi	22,000			
	Máyavaram	50,000			
	Patukóta	14,000			
	Shiyáli	33,500			
Tiruturaipándi	29,300				
	Total ..	3,90,800			
Trichinopoly ..	Trichinopoly	42,500	Salem ..	Salem	40,200
	Musiri	6,700		Atúr	8,110
	Kulitalai	5,200		Námakal	8,960
	Perambalur	1,350		Tiruchengód	11,000
	Udayárpálaiyam	750		Dharmapuri	3,600
				Krishnagiri	3,620
				Hosúr	35,500
				Tirupatúr	13,010
	Total ..	56,500		Uttankarai	2,020
Madura ..	Madura	13,050			
	Tirumangalam	360			
	Melúr	4,720			
	Dindigul	2,205			
	Periyakulam	1,505			
	Palni	1,850			
	Ramnád	17,010			
	Sivaganga	24,500			
	Total ..	65,200			
Tinnevelly ..	Tinnevelly	9,100	South Canara ..	Combined Arrack and Toddy.	
	Nángunéri	2,600		Mangalore	67,250
	Ambásamudram	4,650		Kasaragód	24,500
	Tenkási	3,000		Uppinangadi	11,500
				Udipi	30,550
				Coondapoor	14,450
	Total ..	1,67,587			

APPENDIX II.

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

Districts.	POPULATION.			REVENUE FROM DUTY ON			Incidence per Head of Population.	Number of Licenses for Retail of any of the foregoing.	Population per License.
	Muhammadans.	Hindus and Others.	Total.	Spirits.	Beer and other Fermented Liquors including Toddy.	Total Revenue.			
Ganjam	6,073	1,743,531	1,749,604	RS. 96,909	RS. 11,724	RS. 1,08,633	RS. A. P.	1,452	1,205
Vizagapatam	20,403	2,464,738	2,485,141	1,51,354	41,576	1,92,930	0 1 0	3,481	714
Godavari	38,798	1,752,714	1,791,512	2,82,543	..	2,82,543	0 1 3	2,259	793
Kistna	87,161	1,461,319	1,548,480	2,34,473	..	2,34,473	0 2 6	4,633	334
Nellore	61,344	1,168,892	1,230,236	1,06,795	17,003	1,23,798	0 2 5	955	1,278
Cuddapah	97,749	1,023,289	1,121,038	1,70,350	17,170	1,87,520	0 2 8	1,182	949
Anantapur	40,239	659,650	699,889	78,556	96,905	1,75,461	0 4 8	1,289	462
Bellary	69,767	667,040	736,807	2,47,915	1,09,150	3,57,066	0 7 9	1,009	730
Kurnool	81,827	627,478	709,305	6,81,830	82,140	7,63,973	0 3 9	1,329	534
Madras	50,298	355,550	405,848	1,75,126	3,31,987	5,07,113	2 4 0	791	513
Chingleput	25,034	956,347	981,381	2,45,423	1,14,900	3,60,323	0 4 9	953	1,030
North Arcot	82,438	1,735,376	1,817,814	1,77,004	99,625	2,76,629	0 3 0	1,659	1,086
South Arcot	48,289	1,766,449	1,814,738	1,77,004	1,80,500	3,57,504	0 3 2	1,404	1,293
Tanjore	112,058	2,018,325	2,130,383	1,00,960	3,90,815	4,91,775	0 3 8	2,561	832
Trichinopoly	34,104	1,180,929	1,215,033	1,08,996	66,515	1,65,511	0 2 2	536	2,267
Madura	140,948	2,027,732	2,168,680	1,03,984	65,260	1,69,244	0 1 3	1,736	1,249
Timorevelly	89,767	1,699,980	1,699,747	66,930	39,765	1,06,695	0 1 0	1,699	1,063
Coimbatore	37,855	1,619,835	1,657,690	1,43,842	93,460	2,37,302	0 2 3	1,314	1,262
Gomballore	3,531	87,503	91,034	1,67,645	4,274	1,71,919	1 4 3	140	650
Nilgiris	51,092	1,648,503	1,599,595	1,62,772	1,26,060	2,78,832	0 2 9	1,758	910
Salem	93,652	865,862	930,614	1,48,534	..	1,48,534	0 2 6	1,965	488
South Canara	652,198	1,712,837	2,365,035	2,22,582	..	2,22,582	0 1 6	2,007	1,178
Malabar	..	..	..	..	..	..	..	..	..
Total ..	1,924,625	28,943,879	30,868,504	38,50,557	18,78,829	57,29,386	0 3 0	31,022	857

Import duty on spirits ..	4,25,867
Do. on wine ..	97,687
Grand Total ..	62,52,940

Import duty on spirits .. 4,25,867
Do. on wines .. 97,687
Grand Total .. 52,25,454

* Includes also the toddy revenue of the district, as the arack and toddy farms were not rented separately.
* Includes the toddy revenue of the Cumbum and Markapur taluks in which the arack and toddy farms were rented out together.
* Not duty after deducting cost of liquor and establishment.

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

Districts.	Muham- madans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.	Number of Wholesale Licenses (European Liquors).	Spirits dis- tilled in the India on the European Method or imported.		Country Spirits.	Total.	Incidence per Head.	Licenses for Retail (Country and Euro- pean Liquors)	Population per License.
						RS.	RS.					
Ganjam	6,073	1,743,531	1,749,604	222	9	7,606	80,303	96,909	992	0 0 11	1,764	
Vizagapatam	20,403	2,464,738	2,485,141	143	11	1,160	1,50,884	1,51,354	2,791	0 1 0	890	
Godavari *	38,798	1,752,714	1,791,512	244	26	1,160	2,81,383	2,82,543	1,499	0 2 6	1,195	
Kistna *	87,161	1,461,319	1,548,480	183	11	460	2,33,928	2,34,473	1,598	0 2 6	969	
Nellore	61,344	1,158,892	1,220,236	140	11	460	1,05,335	1,05,795	380	0 1 6	3,211	
Cuddapah	97,749	1,023,289	1,121,038	128	3	225	1,70,125	1,70,350	710	0 2 5	1,579	
Anantapur	40,239	659,650	699,889	118	3	165	78,391	78,556	474	0 2 1	1,266	
Bellary	69,767	667,040	736,807	125	6	185	2,47,731	2,47,916	400	0 5 5	1,842	
Kurnool +	81,827	627,478	709,305	91	4	160	84,873	+ 85,033	625	0 1 11	1,135	
Madras	50,298	355,550	405,848	15,031	..	3,68,290	2,13,540	5,81,830	202	0 1 6 11	2,009	
Chingleput	25,034	956,347	981,381	345	1	775	1,74,951	1,75,126	439	0 2 10	2,235	
North Arcot	82,438	1,735,376	1,817,814	251	11	770	2,44,653	2,45,423	709	0 2 2	2,564	
Tanjore	112,058	2,018,325	2,130,383	583	6	800	1,00,160	1,00,960	916	0 1 7	1,981	
Trichinopoly	34,104	1,180,929	1,215,033	341	20	675	1,08,321	1,08,996	443	0 0 9	4,809	
Madura	140,948	2,027,732	2,168,680	253	12	610	1,05,374	1,05,984	765	0 1 5	3,061	
Timorelly	89,767	1,609,980	1,699,747	316	14	560	66,370	66,830	841	0 0 7	2,835	
Combatore	37,855	87,503	1,25,302	211	12	570	1,43,272	1,43,842	642	0 1 5	2,582	
Nilgiris	3,531	1,648,503	1,599,595	95	45	1,935	1,65,710	1,67,645	113	0 1 3	806	
Salem	51,092	1,648,503	1,699,514	209	14	635	1,52,137	1,52,772	781	0 1 6	2,048	
South Canara *	93,652	865,862	959,514	246	5	185	1,48,534	1,48,534	1,012	0 2 6	948	
Malabar *	652,198	1,712,837	2,365,035	410	87	3,333	2,19,249	2,22,582	1,022	0 1 6	2,314	
Total ..	1,924,625	28,943,879	30,868,504	221	321	4,24,875	34,25,682	38,50,557	17,751	0 2 0	1,739	

* The arack and toddy farms of these districts were rented out together. The revenue given in this statement is therefore inclusive of that from toddy.
+ Includes the toddy revenue of the Cumbum and Markapur taluks in which the arack and toddy farms were rented out together.

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

Districts.	POPULATION.			NUMBER OF LICENSES.		RATE OF LICENSE DUTY.		STILL HEAD DUTY.				Incidence of Still Head Duty per Gallon.	Incidence of Total Duty collected per Gallon.	Total Revenue.	Incidence per head.	Population per Retail License.	
	Muhammadians.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wholesale.	Retail.	Rate of Duty per Imperial Gallon London Proof.	Retail.	Number of Gallons on which Duty was levied.		Average Strength.						Total Duty collected.
									Rate of Duty per Imperial Gallon London Proof.	Rate of Duty per Imperial Gallon London Proof.							
Ganjam	6,073	1,743,531	1,749,604	223	9	9	Rs.	Rs.	Rs.	1,419	..	7,246	Rs. 5 1 8	Rs. A. P. 6 1 8	7,606	0 0 -84	194,400
Vizagapatam	20,403	2,464,738	2,485,141	143	11	15	Rs.	Rs.	Rs.	..	..	..	..	..	500	0 0 -04	165,678
Godavari	38,798	1,752,714	1,791,512	244	26	34	Rs.	Rs.	Rs.	..	..	..	..	..	1,160	0 0 -12	62,691
Kistna	87,161	1,461,319	1,548,480	183	11	18	Rs.	Rs.	Rs.	..	..	..	..	..	645	0 0 -06	86,027
Nellore	61,344	1,158,892	1,220,236	140	10	14	Rs.	Rs.	Rs.	..	..	..	..	..	460	0 0 -07	87,159
Cuddapah	97,749	1,023,289	1,121,038	128	3	10	Rs.	Rs.	Rs.	..	..	..	..	..	295	0 0 -04	112,104
Anantapur	40,239	659,650	699,889	118	3	6	Rs.	Rs.	Rs.	..	..	..	..	..	165	0 0 -05	99,981
Bellary	69,767	667,040	736,807	125	6	4	Rs.	Rs.	Rs.	..	..	..	..	..	185	0 0 -05	184,262
Kurnool	81,827	627,478	709,305	91	4	4	Rs.	Rs.	Rs.	..	..	..	..	..	160	0 0 -04	177,326
Madras	50,298	355,550	405,848	15,031	..	149	Rs.	Rs.	Rs.	105,366	25° U.P.	3,63,590	3 7 3	3 7 3	3,68,290	0 14 6	2,724
Chingleput	25,034	956,347	981,381	345	1	10	Rs.	Rs.	Rs.	..	..	..	..	..	175	0 0 -03	98,138
North Arcot	82,438	1,735,376	1,817,814	251	11	33	Rs.	Rs.	Rs.	..	..	..	..	..	770	0 0 -08	55,085
South Arcot	48,289	1,766,449	1,814,738	372	6	7	Rs.	Rs.	Rs.	8,225	..	35,101	4 4 3	4 4 3	35,331	0 0 373	259,248
Tanjore	112,058	2,018,325	2,130,383	583	20	20	Rs.	Rs.	Rs.	..	..	..	..	..	800	0 0 -07	106,519
Trichinopoly	34,104	1,180,929	1,215,033	341	12	25	Rs.	Rs.	Rs.	..	..	..	..	..	675	0 0 -11	48,601
Madura	140,948	2,027,732	2,168,680	258	13	19	Rs.	Rs.	Rs.	..	..	..	..	..	610	0 0 -05	114,141
Tinnevely	89,757	1,609,380	1,699,747	316	14	14	Rs.	Rs.	Rs.	..	..	..	..	..	560	0 0 -06	121,410
Coimbatore	37,855	1,619,835	1,657,690	211	12	18	Rs.	Rs.	Rs.	..	..	..	..	..	570	0 0 -07	92,094
Nilgiris	3,531	87,503	91,034	95	45	64	Rs.	Rs.	Rs.	..	..	..	..	..	1,935	0 0 4-08	1,686
Salem	61,092	1,548,503	1,599,595	209	14	19	Rs.	Rs.	Rs.	..	..	..	..	..	635	0 0 -08	84,189
South Canara	93,652	865,862	959,514	246	6	4	Rs.	Rs.	Rs.	..	..	..	..	..	185	0 0 -04	239,879
Malabar	652,198	1,712,837	2,365,035	410	87	83	Rs.	Rs.	Rs.	..	..	..	..	..	3,323	0 0 -27	28,494
Total ..	1,924,625	28,943,879	30,868,504	221	321	569	Rs.	Rs.	Rs.	115,010	..	4,05,937	..	..	4,24,875	0 0 2-6	64,250

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, U.P.	Consumption in Imperial Gallons, London Proof.	Rate of Duty per Imperial Gallon, London Proof.	Revenue per Head.	Population per Retail License.
	Muhammadians.	Hindus and Others.	Total.			Wholesale Shops.	Retail Shops.	Wholesale.	Retail.	Still Head Duty.	Farming of Outstill not of fixed Capacity.	Total.						
Ganjam ..	6,073	1,743,531	1,749,604	223	983	..	..	Rs.	Rs.	Rs.	GAIS.	56°	GAIS.	39,004	Rs. A. P.	0 0 10	1,780	
Vizagapatam ..	20,403	2,464,738	2,485,141	143	2,776	..	..	..	..	..	..	53°	..	46,492	3 4 8	0 1 0	895	
Godavari ..	38,798	1,752,714	1,791,512	244	1,465	..	..	..	..	..	..	60°	..	124,950	2 4 0	0 2 6	1,223	
Kistna ..	87,161	1,461,319	1,548,480	183	1,580	..	..	..	..	..	..	49°	..	91,902	2 3 11	0 2 5	980	
Nellore ..	61,344	1,158,892	1,220,236	140	366	..	..	1,05,335	2,81,383	2,83,928	179,398	30°	..	37,638	2 8 9	0 2 5	3,334	
Cuddapah ..	97,749	1,023,289	1,121,038	128	700	..	..	1,70,125	2,33,928	2,33,928	53,768	30°	..	61,623	2 12 9	0 2 5	3,334	
Anantapur ..	40,239	659,650	699,889	118	468	..	..	78,391	..	..	73,747	30°	..	27,474	3 4 9	0 2 5	1,601	
Bellary ..	69,767	627,040	736,807	125	396	..	..	2,47,731	..	..	39,249	30°	..	38,270	2 13 8	0 2 5	1,282	
Kurnool ..	81,827	627,478	709,305	91	621	..	..	84,873	..	..	97,529	30°	..	60,720	3 10 1	0 5 5	1,860	
Madras ..	50,298	355,550	405,848	15,031	63	..	..	2,13,540	..	..	46,864	34°	..	38,270	2 12 2	0 1 1	1,442	
Chingleput ..	25,034	956,347	981,381	345	429	..	..	1,74,951	..	..	66,569	30°	..	46,598	4 9 4	0 8 5	7,657	
North Arcot ..	82,438	1,735,376	1,817,814	251	676	..	..	2,44,653	..	..	105,086	30°	..	73,560	3 5 3	0 2 2	2,287	
Tanjore ..	48,289	1,766,449	1,814,738	372	909	..	..	1,41,673	..	..	68,138	30°	..	27,781	3 5 3	0 2 2	2,689	
Trichinopoly ..	112,058	2,018,325	2,130,383	583	423	..	..	1,06,169	..	..	39,687	30°	..	47,571	3 9 8	0 1 3	1,996	
Madura ..	34,104	1,180,929	1,215,033	341	745	..	..	1,08,321	..	..	48,806	30°	..	34,163	3 9 8	0 0 9	5,036	
Tinnevely ..	140,948	2,027,732	2,168,680	258	827	..	..	1,05,374	..	..	68,463	30°	..	40,924	2 9 2	0 0 9	3,266	
Coimbatore ..	89,757	1,609,380	1,699,747	316	624	..	..	66,370	..	..	49,162	37°	..	31,065	2 9 2	0 0 9	2,907	
Nilgiris ..	3,531	87,503	91,034	211	69	..	..	1,43,272	..	..	68,752	30°	..	48,126	2 15 8	0 1 5	2,055	
Salem ..	51,092	1,548,503	1,599,595	95	762	..	..	1,65,710	..	..	65,200	26°	..	40,515	4 1 5	1 13 2	2,656	
South Canara ..	93,652	865,862	959,514	209	1,008	..	..	1,52,137	..	..	65,879	20°	..	46,115	3 4 9	0 1 6	1,543	
Malabar ..	652,198	17,12,837	23,65,035	410	939	..	..	1,48,349	..	..	139,082	58°	..	66,975	2 9 8	0 2 6	2,099	
						..	..	1,67,249	..	..	81,799	45°	..	44,502	4 14 10	0 1 6	2,519	
Total ..	1,924,625	28,943,879	30,868,504	221	17,182	..	..	24,10,190	10,15,492	34,25,682	1,891,612	..	..	1,096,152	3 2 0	0 1 9	1,795	

* Includes the toddy revenue.

† Inclusive of the toddy revenue of the Cumbum and Marikapur taluks in which the arrack and toddy farms were rented together.

x Excluding of Cumbum and Marikapur taluks

Revenue Department

No 1944

REVENUE DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Printed March th.

Proceedings, 10th March 1884, No. 830.

Submitting to Government report on the Administration of Alkari Revenue for the year 1882-83.

Sgt. Genl. 189.
at the

C No 1944.

No 931 of 10. 6. 84. in the
Read Board's Proc. 10th March,
1884. No 830.

With the foregoing proceedings

the Board of Revenue submit
their report on Alkari Ad-
ministration for the official
year 1882-83.

2. The explanation of the
delay in submitting the report
which was five months over-
due is that at the time fixed
for its submission the Board
were engaged in elaborating
their proposals for a new lease.
But these were sent in in
November and there was a
subsequent delay of more than
three months. The Government
must insist on greater punct-
uality in future. Great in-
convenience was felt in the
Government office in dealing
with

Statement No. 5 is nil, no information being available regarding materials used in distilling arrack.

No. 6—Revenue from Wine, Beer and Fermented Liquors including Toddy.

Districts.	POPULATION.			NUMBER OF LICENSES FOR RETAIL OF						REVENUE DERIVED FROM						Incidence per Head.	Population per Retail License.	
	Muhammadans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.	Number of Wholesale Licenses.*	Wine.*	Beer (country.)	Toddy (fermented.)	Pachival or Handia (rice beer.)	Other kinds of Fermented Liquors to be specified in a Note.	Wine.	Beer (country.)	Toddy (fermented.)	Pachival or Handia (rice beer.)	Other kinds of Fermented Liquors to be specified in a Note.			Total Revenue.
Ganjam	6,073	1,743,531	1,749,604	223	..	..	..	460	..	..	..	..	..	11,724	..	..	11,724	3,803
Vizacapatam	20,403	2,464,738	2,485,141	143	..	..	..	690	..	..	..	..	..	41,576	..	..	41,576	3,602
Godavari	38,798	1,752,714	1,791,512	244	..	..	..	760	..	..	..	..	..	..	..	..	..	2,857
Kistna	87,161	1,461,319	1,548,480	183	..	..	..	3,035	..	..	..	..	..	..	..	..	..	610
Nellore	61,314	1,138,892	1,220,236	140	..	..	..	575	..	..	..	..	..	..	..	..	..	2,122
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	..	472	..	..	..	..	..	..	..	..	..	2,875
Anantapur	40,239	655,650	699,889	118	..	..	..	825	..	..	..	..	..	..	..	..	..	1,210
Ballari	69,767	667,040	736,807	125	..	..	..	609	..	..	..	..	..	..	..	..	..	1,008
Karnool	81,827	627,478	709,305	91	..	..	..	704	..	..	..	..	..	..	..	..	..	689
Madras	50,298	355,650	405,848	15,031	..	..	..	589	..	..	..	..	..	..	..	..	..	1,909
Chingleput	25,034	956,347	981,381	345	..	..	..	514	..	..	..	..	..	..	..	..	..	1,913
North Arcot	82,438	1,735,376	1,817,814	251	..	..	..	948	..	..	..	..	..	..	..	..	..	3,719
South Arcot	48,289	1,766,449	1,814,738	372	..	..	2	2,117	..	..	..	..	..	..	..	..	..	1,006
Tanjore	112,068	2,018,325	2,130,383	583	..	..	1	488	..	..	..	..	..	..	..	..	..	8,741
Trichinopoly	34,104	1,140,929	1,215,033	341	..	..	1	138	..	..	..	..	..	..	..	..	..	2,233
Madura	140,948	2,027,732	2,168,680	258	..	..	4	967	..	..	..	..	..	..	..	..	..	2,242
Tinnevely	89,767	1,609,980	1,699,747	316	..	..	4	758	..	..	..	..	..	..	..	..	..	2,467
Coimbatore	37,865	1,619,835	1,657,690	211	..	..	4	668	..	..	..	..	..	..	..	..	..	3,372
Nilgiris	3,531	87,503	91,034	95	..	..	27	976	..	..	..	..	..	..	..	..	..	1,637
Salem	61,092	1,548,603	1,609,595	209	..	..	1	953	..	..	..	..	..	..	..	..	..	1,007
South Canara	93,652	865,862	939,514	246	..	..	..	985	..	..	..	..	..	..	..	..	..	2,401
Malabar	652,198	1,712,837	2,365,035	410	..	..	..	..	..	..	..	..	..	..	..	..	..	1,639
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	40	18,231	..	..	..	4,494	18,74,335	..	..	1,878,829	0 1 0	1,639

* European wines and spirits are sold in the same shops, and as these are shown in statements 2 and 3 they are not entered here.

† In the districts of Godavari, Kistna, South Canara and Malabar and in the Cumbum and Melkayur Taluks of Kurnool, the arrack and toddy farms are leased out conjointly and therefore the revenue from toddy cannot be exhibited separately from arrack. The combined revenue has been shown in statement No. 4.

(A true Extract.)

To the Secretary to Government, Revenue Department.
To all Collectors.

Exd. W. J. Lewis.

442 7/11
372 2/4

Secretary.

Revenue Department

No 1944

REVENUE DEPARTMENT.

1884.

Board of Revenue,

MADRAS.

Printed March th.

Proceedings, 10th March 1884, No. 830.

Submitting to Government report on the Administration of Abkari Revenue for the year 1882-83.

Sd/- Secy. 169
at the

C No 1944.

No 731 of 10-8-84
Read Board's Proc. 10th March,
1884, No 830.

With the foregoing proceedings
the Board of Revenue submit
their report on Abkari Ad-
ministration for the official
year, 1882-83.

2. The explanation of the
delay in submitting the report
which was five months over-
due is that, at the time fixed
for its submission the Board
were engaged in elaborating
their proposals for a new lease.
But these were sent in in
November, and there was a
subsequent delay of more than
three months. The Government
must insist on greater punctu-
ality in future. Great in-
convenience was felt in the
Government office was

was Rs 21,19,409; or in excess
of the guaranteed amount by
Rs 2,35,284, or 11 per cent. This
shows that the guarantees have
in the absence of adequate
competition fallen too low;
so much so as to entirely fail
to fulfil the intended pur-
pose, viz to supply a stimulus
to good management. In no
case was there any short fall
on ordinary guarantees. The
profits of the renters amounted
to Rs 5,21,078; or 24.5 per cent
on the revenue realised by
Government. These figures
show that, so far as the finan-
cial interests of Government
are concerned, the Excise
system cannot be regarded
with approval. The low rate of
consumption in Excise as com-
pared with rented districts

may be due to the higher
taxation per gallon which
(as a rule) is realised in the
former; but the Government
fear that it is also to some
extent due to illicit supply,
though the general tenor of
the reports is against this
hypothesis. The Board make
the usual remarks as to the
pros and cons of the Excise
system generally; but the
matter having recently been
fully considered, and certain
changes ordered on the recom-
mendation of a special
committee, it is unnecessary
to follow them. But with re-
ference to para 22 of the report,
the Government do not doubt
that the apparent anomalies
as regards decrease in

with the Board's proposals and the report of the Alkari Committee for the want of the information contained in ^{present} the Board's report.

3. The report, however, is very full and clear, so much so that there is little need for remarks from Government.

The demand for the year amounted to Rs 59,26,573 against 59,68,962 for the previous twelve months. The most noticeable variations of the demand were those marginally noted, the explanation of the increases being a better season and improved condition of the people; and of the decreases (except in Salem), failure of renters and resale of the farms at a loss. In Salem, the decrease

Arack		Rs
Bellary and Channarayana		+ 45,713
Chingaput		+ 26,913
Madhura		+ 28,563
Salem		- 31,072
Taddy		
North coast		- 22,404
South coast		- 40,670
Combined		
Gadawari		- 34,310

tion of trade consequent on the riots of 1882. The actual realisations, current and arrears, were Rs 59,80,965, and deducting remissions (Rs 2,71,190) the balance outstanding at the close of the year was Rs 2,62,805. The current balance was Rs 1,74,496 which was reduced to Rs 3281 at the end of December, 1883.

4. With regard to the districts in which the arack revenue is managed on the Excise System, the Government observe that while the guaranteed revenue was Rs 18,84,125 including the surcharge in municipal towns, the duty on liquor issued was Rs 27,72,563, and adding Rs 6,846 on account of shortfall in surcharge towns, the total sum payable

Rs contributed to the disorganization

districts are to be accounted for chiefly by bad management on the part of the revenue.

5. The total consumption rose from 1,576,595 gallons 30° U.P. in 1881-82 to 1,678,824 gallons of the same strength in 1882-83. It is noticeable that the districts which show decrease are all Excise districts. It is observed that separate report has been called for as to the state - ment that the decrease in Cuddapah is due to increased consumption of opium. The highest rate of consumption (1.146 gal per head) was reached in the Bellary cantonment and the next highest (0.635 gal) in the Nilgiris. In both places country spirit is taxed in proportion to strength at rates equivalent

G.O. 24th March, 1884 No 419.
para 6

equivalent to custom's import duty. In Madras, where the revenue realised for Government is at a still higher rate per gallon, the consumption was 0.451 gal per head.

6. Of the total collections Rs 31,88,457 were realised from arrack separately; Rs 19,05,987 from toddy separately; Rs 8,49,346 from arrack and toddy rented together; and Rs 37,175 from Miscellaneous.

7. Ordered that copy of these proceedings and of the Board's report be forwarded to the Government of India.

To the Board of Revenue.
28.6.84
L-731 A

Copy to the Govt of India, Dept
Finance and Commerce.
2 copies to the Govt of India R.A.D.
as per illi G.O. No 3318/82
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14

[Signature]

10TH JUNE 1884, Nos. 731, 731A, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 10th March 1884, No. 830 :—

ABSTRACT.—Submitting to Government report on the Administration of Abkári Revenue for the year 1882-83.

ORDER—dated 10th June 1884, No. 731, Revenue.

Separate Revenue, No. 169.

Abkári.

With the foregoing proceedings the Board of Revenue submit their report on abkári administration for the official year 1882-83.

2. The explanation of the delay in submitting the report which was five months overdue is that, at the time fixed for its submission, the Board were engaged in elaborating their proposals for a new lease. But these were sent in in November, and there was a subsequent delay of more than three months. The Government must insist on greater punctuality in future. Great inconvenience was felt in the Government office in dealing with the Board's proposals and the report of the Abkári Committee for the want of the information contained in the Board's present report.

3. The report, however, is very full and clear; so much so that there is little need for remarks from Government. The demand for the year amounted to Rs. 59,26,573 against 59,68,962 for the previous twelve months. The most noticeable variations of the demand were those marginally noted, the explanation of the increases being a better season and improved condition of the people; and of the decreases (except in Salem), failure of renters and resale of the farms at a loss. In Salem, the decrease is attributed to the disorganisation of trade consequent on the riots of 1882. The actual realisations, current and arrears, were Rs. 59,80,965, and deducting remissions (Rs. 2,71,190) the balance outstanding at the close of the year was Rs. 2,62,805. The current balance was Rs. 1,74,496 which was reduced to Rs. 3,281 at the end of December 1883.

4. With regard to the districts in which the arrack revenue is managed on the excise system, the Government observe that while the guaranteed revenue was Rs. 18,84,125 including the surcharge in municipal towns, the duty on liquor issued was Rs. 21,12,563; and adding Rs. 6,846 on account of shortfall in surcharge towns, the total sum payable was Rs. 21,19,409; or in excess of the guaranteed amount by Rs. 2,35,284, or 11 per cent. This shows that the guarantees have in the absence of adequate competition fallen too low; so much so as to entirely fail to fulfil the intended purpose, viz., to supply a stimulus to good management. In no case was there any shortfall on

	Arrack.	Rs.
Bellary and Anantapur ...	...	+ 48,713
Chingleput ...	...	+ 26,913
Madura ...	...	+ 28,563
Salem ...	...	- 31,072
	Toddy.	
North Arcot ...	...	- 22,404
South Arcot ...	...	- 40,670
	Combined.	
Godáviri ...	...	- 34,310

ordinary guarantees. The profits of the renters amounted to Rs. 5,21,078, or 24.5 per cent. on the revenue realised by Government. These figures show that, so far as the financial interests of Government are concerned, the Excise System cannot be regarded with approval. The low rate of consumption in excise as compared with rented districts may be due to the higher taxation per gallon which (as a rule) is realised in the former; but the Government fear that it is also to some extent due to illicit supply, though the general tenor of the reports is against this hypothesis. The Board make the usual remarks as to the *pros* and *cons* of the Excise System generally; but the matter having recently been fully considered, and certain changes ordered on the recommendation of a special committee, it is unnecessary to discuss the subject at length. But with reference to paragraph 22 of the report, the Government do not doubt that the apparent anomalies as regards decrease in some districts are to be accounted for chiefly by bad management on the part of the renters.

5. The total consumption rose from 1,576,595 gallons 30° U.P. in 1881-82 to 1,678,824 gallons of the same strength in 1882-83. It is noticeable that the districts G.O., 24th March 1884, No. 419, paragraph 6. which show decrease are all Excise districts. It is observed that separate report has been called for as to the statement that the decrease in Cuddapah is due to increased consumption of opium. The highest rate of consumption (1.146 gallons per head) was reached in the Bellary cantonment and the next highest (0.635 gallon) in the Nilgiris. In both places country spirit is taxed in proportion to strength at rates equivalent to customs import duty. In Madras, where the revenue realised for Government is at a still higher rate per gallon, the consumption was 0.451 gallon per head.

6. Of the total collections Rs. 31,88,457 were realised from arrack separately; Rs. 19,05,987 from toddy separately; Rs. 8,49,346 from arrack and toddy rented together; and Rs. 37,175 from Miscellaneous.

7. Ordered that copy of these proceedings and of the Board's report be forwarded to the Government of India.

(True Extract.)

(Signed) H. E. STOKES,
Secretary to Government.

To the Board of Revenue.

No. 731A.

Copy to the Government of India, Department of Finance and Commerce.

(Signed) H. E. STOKES,
Secretary to Government.

Exd. W. H. French.

50 Copies.

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REVENUE.

Issued

Recd.

Encl.

G.O., 10th June 1884,
Nos. 731, 731A.

JUNE.

Abkari Administration Report

for 1882-83, reviewed.