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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

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PROCEEDINGS OF THE BOARD OF REVENUE.

RESOLUTION—dated 24th March 1885, No. 983.

The Board submit to Government their Report on the administration of the Abkári Revenue for the year 1883-84. They regret the delay in its submission, which is due to the fact that their time has been much occupied during the past months in introducing the new system of excise administration, which has entailed much correspondence.

2. Appendices A—H contain a detailed analysis of the statistics connected with the administration. The principal results are briefly noticed below.

3. The total Abkári collections from all sources amounted to Rs. 59,84,123 in 1883-84, or Rs. 3,158 more than in 1882-83. The subjoined statement shows the receipts under the several heads :—

	1882-83. RS.	1883-84. 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	22,87,600
II. Arrack rents in tracts of country leased out under the renting system	1,74,310	1,78,824
III. Toddy rents in tracts of country in which arrack farms are separately leased out...	15,67,251	15,47,393
IV. Combined arrack and toddy rents in districts in which arrack and toddy farms are leased out together...	8,49,346	8,13,488
V. Payments made by arrack shopkeepers in the Madras town for arrack sold on account of Government	7,64,643	7,67,586
VI. Toddy collections in Madras Town	3,38,736	3,45,079
VII. Miscellaneous	37,175	44,153
Total ..	59,80,965	59,84,123

4. *Arrack Revenue, Excise Districts.*—The excise system was in force in all parts of the Presidency, excepting Godávari, Kistna, Kurnool, Madras, South Canara and Malabar Districts, and the Hill tracts of Ganjam and the Hill tracts and inland taluks of Vizagapatam. The revenue under the excise system was leased out to monopolists for a period of 2 years and 9 months, commencing with 1st July 1881 and ending with the year under report, the amount guaranteed being Rs. 18,84,125, of which Rs. 18,06,425 was on account of duty proper, and Rs. 77,700 on account of surcharge levied in certain municipal towns. The duty on issues from distilleries in 1883-84 amounted to Rs. 21,13,871, and the surcharge of duty on sales in municipal towns to Rs. 84,593; a further sum of Rs. 26,806 was also paid by renters to make up the deficiency in duty levied and surcharge as compared with the revenue guaranteed, making a total of Rs. 22,25,200. The actual collections during the year amounted to Rs. 22,87,600.

5. The subjoined statement shows the profits realized by the renters of excise districts according to the returns furnished. It will be observed that all the renters, excepting those of North Arcot, Nílgiris and Vizagapatam, have made fair or good profits. The figures in this statement are taken from returns submitted by the renters themselves:—

Districts.	Names of the Renters.	The Revenue guaranteed on account of Duty proper.	The Revenue guaranteed on account of Surcharge.	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 Expenditure.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Messrs. Minchin Brothers and Co. ..	60,000	2,500	62,500	92,237	3,685	..	17,284
Vizagapatam ..	Messrs. Minchin, Harden and Co. ..	25,000	7,850	32,850	25,912	6,362	1,622	— 1,019
Nellore	Burla Runga Reddy ..	63,000	12,000	75,000	96,002	8,233	3,767	33,675
Cuddapah	Messrs. Wilson and Co.	1,36,000	4,000	1,40,000	1,59,193	4,452	..	42,236
Anantapur ..	Messrs. Harvey and Sabapathi Mudaliar..	75,000	1,000	76,000	75,101	984	16	24,013
Bellary (Cantonment).	Mr. Abraham	1,18,000	..	1,18,000	1,88,377	..	..	23,126
Bellary District ..	Messrs. Harvey and Sabapathi Mudaliar..	62,000	3,000	65,000	77,976	3,230	..	31,525
Chingleput ..	Messrs. Parry and Co	1,40,300	3,700	1,44,000	1,24,498	3,984	15,518	31,057
North Arcot ..	Messrs. Corbett and Morrison	2,00,000	5,900	2,05,900	2,50,184	8,573	..	18,274
South Arcot ..	Messrs. Parry and Co.	1,40,000	1,450	1,41,450	1,51,753	1,824	126	52,924
Tanjore	Do. do. ..	92,300	7,700	1,00,000	85,212	8,631	6,157	23,326
Trichinopoly ..	Do. do. ..	91,400	11,600	1,03,000	1,02,339	12,657	..	39,777
Madura	Messrs. Arbuthnot & Co.	75,300	4,700	80,000	99,725	8,266	..	37 367
Tinnevelly ..	Thavasa Muthu Nadan	65,000	..	65,000	77,718	..	..	30,406
Coimbatore ..	Thiruvengadasawmi Mudaliar	1,31,125	7,600	1,38,725	1,36,666	8,348	..	17,164
Nílgiris and Wynaad.	Messrs. Thiruvengadasawmi Mudaliar and Morrison Hall ..	1,96,000	..	1,96,000	1,98,282	..	..	10,580
Salem	Messrs. Wilson and Co.	1,36,000	4,700	1,40,700	1,72,796	5,864	..	45,770
	Total ..	18,06,425	77,700	18,84,125	21,13,871	84,593	26,806	..

6. The following statement shows in one view the cost of liquor, the charges for distribution and management, the shopkeepers' remuneration and the rate per gallon sold, the details of which are given in Appendix A:—

Per Gallon of 30° Under Proof.

Districts.	Cost of Liquor inclusive of Depreciation.	Cost of Distribution.	Office Management and Preventive Establishment.	Duty.	Vendor's Commission.	Renter's Profit.	Retail Price.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	0 12 2	0 2 10	0 2 6	1 9 6	0 1 10	Not known.	
Vizagapatam	0 10 6	0 8 11	0 4 3	2 3 11	0 3 9	— 0 0 11	3 14 5
Nellore	0 10 7	0 3 0	0 1 4	1 15 3	0 3 4	0 8 10	3 10 4
Cuddapah	0 12 1	0 3 5	0 1 10	2 4 7	0 2 10	0 8 3	4 1 0
Anantapur	0 9 2	0 4 4	0 2 3	2 0 3	0 2 4	0 10 1	3 12 5
Bellary Cantonment	0 9 1	0 2 10	0 0 7	2 13 9	0 2 7	0 5 2	4 0 0
Bellary District	0 9 5	0 3 3	0 0 4	2 1 0	0 2 4	0 13 0	3 13 4
Chingleput	0 9 5	0 0 9	0 4 1	2 10 0	0 3 7	0 5 3	4 1 1
North Arcot	1 3 4	0 3 1	0 1 2	2 4 10	0 2 3	0 2 7	4 1 3
South Arcot	0 10 0	0 2 5	0 2 5	2 0 2	0 2 11	0 9 11	3 11 8
Tanjore	0 8 1	0 3 0	0 3 11	2 4 6	0 4 7	0 6 9	3 14 0
Trichinopoly	0 7 1	0 1 9	0 2 8	2 3 5	0 5 9	0 11 3	3 15 11
Madura	0 9 8	0 3 9	0 2 10	1 9 10	0 2 11	0 9 0	3 6 0
Tinnevelly	0 8 9	0 4 0	0 2 8	1 7 11	0 2 9	0 9 6	3 3
Coimbatore	1 0 5	0 3 1	0 2 11	2 1 7	0 2 9	0 3 2	3 13
Nílgiris and Wynaad	0 13 1	0 5 0	0 2 7	2 13 2	0 4 5	0 1 9	4 8
Salem	0 11 7	0 2 8	0 2 5	2 4 11	0 2 4	0 9 2	4 1

7. The rate of profit obtained, excepting in the district of Vizagapatam, the renters of which suffered a slight loss, varied from 8 to 13 annas a gallon in nine districts, and in only three * was it below 4 annas. In North Arcot, where the charges on account of cost of liquor and depreciation of stock are excessive, the profit realized must be taken to have been considerably higher than that shown in the returns, and probably this was the case in the two other districts.

* North Arcot, Coimbatore and Nílgiris.

8. *Arrack Revenue under the renting system.*—The arrack revenue of the inland taluks of Vizagapatam and of the district of Kurnool, excepting the taluks of Cumbum and Márkápur, was leased out under the renting system, the amount of the rents for 1883-84 being Rs. 1,65,310. The actual collections, including the collections of arrears, amounted to Rs. 1,78,824. According to the returns furnished by the renters, which, however, there are no means of checking, all the renters of the Vizagapatam taluks appear to have made a fair profit, excepting those of Viravalli, Srungavarapukota, Párvatipur and Pálkonda; and in Kurnool, all except the renter of Pattikonda. The average profit obtained by the Vizagapatam renters appears to have been 5 annas 6 pies, and by the Kurnool renters Rs. 1-1-8 per gallon; but from this, the expenses of management and cost of liquor had to be met.

9. *Combined Arrack and Toddy under the renting system.*—In the districts of Godávari, Kistna, South Canara and Malabar, and the Cumbum and Márkápur Taluks of Kurnool, in which arrack is manufactured from toddy, the arrack and toddy farms were leased out conjointly, the aggregate rental being Rs. 8,19,925, and the collections within the year Rs. 8,13,488. All the renters appear to have made good profits.

10. *Toddy Rents in excise and rented districts.*—The toddy rents in districts in which the arrack revenue is separately leased out amounted to Rs. 15,41,002, and the collections within the year to Rs. 15,47,393.

11. *Amani Management of Arrack and Toddy Revenue in the Town of Madras.*—The arrack and toddy revenue in the town of Madras are managed without the intervention of renters, the shopkeepers entering into direct engagements with Government. The receipts from the sale of Colombo arrack amounted to Rs. 5,18,440, from which Rs. 1,28,311, the cost of liquor, being deducted, the net duty realized by Government was Rs. 3,90,129, against Rs. 3,73,485 in the previous year. The receipts from Puttai arrack were Rs. 2,49,146, the cost price of liquor Rs. 43,160, and the net duty Rs. 2,05,986 against Rs. 2,18,718 in the previous year. The toddy collections amounted to Rs. 3,15,079 against Rs. 3,38,[illegible]36 in the previous year.

12. *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 Godávari; duty levied on country beer brewed and issued on the Nílgiris; 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. 44,153.

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

Districts.	Fasli 1285.	Fasli 1286.	Fasli 1287.	Fasli 1288.	Fasli 1289.	Quantity reduced to 30° under Proof.			
						Fasli 1290.	First nine Months of Fasli 1291.	Official Year 1881-82.	Official Year 1882-83.	Official Year 1883-84.	1882-83.	1883-84.
1	2	3	4	5	6	7	8	9	10	11	12	13
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	88,615	88,431	60,573	62,007	68,128	68,527	62,797	82,578	89,191	95,940	55,729	59,766
Vizagapatam	28,160	28,442	27,426	93,493	85,007	119,260	66,992	89,146	99,362	84,788	66,416	65,918
Godávari	278,704	345,177	294,657	252,594	237,952	305,170	183,158	260,026	312,376	326,432	178,501	186,532
Kistna	140,772	120,310	121,488	96,661	100,950	123,151	96,155	134,161	179,308	180,048	131,283	129,478
Nellore	39,134	36,651	37,518	37,207	39,213	39,942	36,617	45,775	53,768	55,513	53,768	55,513
Cuddapah	113,317	66,836	56,371	68,818	70,155	78,136	62,938	81,453	73,747	71,721	73,747	71,721
Anantapur	218,951	94,069	59,452	93,331	97,194	107,451	29,333 / 61,726	117,876	39,249 / 97,629	37,345 / 105,196	39,219 / 97,529	37,345 / 105,196
Bellary						31,910	33,383	41,103	46,864	50,930	43,885	47,285
Kurnool	136,953	52,176	33,728	22,796	23,103	158,024	131,762	167,813	171,935	172,012	179,461	179,691
Madras	199,292	192,368	192,444	149,540	137,904	57,867	50,160	62,583	67,405	56,710	57,405	56,740
Chingleput	39,890	23,711	25,955	44,566	50,727	93,495	85,077	105,521	105,086	105,496	105,086	109,495
North Arcot	113,383	74,620	62,624	91,585	105,814	69,289	52,222	68,196	68,138	79,306	67,959	79,306
South Arcot	72,427	71,413	45,460	53,933	70,093	51,437	38,167	48,999	39,687	48,393	39,687	48,393
Tanjore	62,395	54,261	48,606	47,247	41,581	50,233	39,070	50,883	48,806	51,875	48,805	51,875
Trichinopoly	56,340	55,269	48,259	45,645	45,949	44,635	44,239	54,833	58,463	66,774	58,463	66,774
Madura	114,666	46,599	32,865	44,696	39,360	40,585	45,787	54,640	49,162	56,253	44,379	52,089
Tinnevelly	158,092	107,077	79,765	42,460	37,120	52,242	47,470	59,275	68,752	67,991	68,752	67,991
Coimbatore	83,148	69,059	58,605	60,781	54,967	60,511	41,327	54,440	55,200	54,825	57,579	57,454
Nilgiris	32,614	30,683	28,586	41,770	47,006	66,366	57,942	73,927	65,879	75,714	65,879	75,714
Salem	95,234	76,289	58,667	58,494	61,581	126,481	86,575	117,793	135,082	123,310	81,392	74,238
South Canara	78,353	76,395	61,982	74,224	141,440	70,956	54,465	71,137	81,799	78,269	63,574	56,814
Malabar	114,731	107,050	62,973	65,552	66,573	1,865,693	1,407,632	1,842,213	1,966,873	2,048,771	1,678,824	1,728,229
Total ..	2,255,171	1,816,881	1,515,904	1,527,450	1,611,822							

The consumption of arrack in 1883-84 is returned as 2,048,771 gallons, or 51,893 gallons in excess of the consumption in 1882-83. The increase appears in all the districts except Vizagapatam, Cuddapah, Anantapur, Chingleput, Coimbatore, Nílgiris, South Canara and Malabar, and is the result of a favorable season and better management on the part of the renters of the several farms. In Vizagapatam, the decrease is ascribed to the levy of a surcharge duty in the municipal towns, which has stimulated smuggling of under-taxed liquor from the adjoining rented taluks. The Collector states that the decrease in Cuddapah is due to the poorer classes resorting to toddy, owing to the increased price of arrack. The decrease in Nílgiris is stated to be due to the depression of the mining and agricultural industries during the year. The decrease in Malabar and South Canara is due to increase of illicit distillation, but the returns of consumption for these, as well as other rented districts, cannot be relied on.

14. The following statement shows the receipts and charges for the last ten years :—

Years.	Gross Receipts	Charges.	Net Receipts.
	RS.	RS.	RS.
1874-75	60,58,923	2,31,176	58,27,747
1875-76	63,39,011	1,97,035	61,41,976
1876-77	55,83,689	2,24,814	53,58,875
1877-78	47,10,686	2,64,428	44,46,258
1878-79	58,79,261	2,07,447	56,71,814
1879-80	59,44,552	2,14,009	57,30,523
1880-81	56,48,075	1,98,720	54,49,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,84,123	1,99,387	57,84,736

15. The number of arrack shops maintained during the year was 17,023 against 17,230. The number of toddy shops was 18,727 against 18,231. The number of European liquor shops was 850 against 842 in the previous year, and of shops for the sale of country-brewed beer thirty-three against forty-two.

16. Towards the close of the year, a committee was appointed to suggest improvements in the system of administration, and to draft an Act consolidating the present Abkári laws, with such amendments as might be necessary. The suggestions of the committee, and the reforms introduced into the Abkári administration in consequence of them, will fall to be noticed in the report for the current year.

APPENDIX A.

ARRACK—EXCISE DISTRICTS.

GANJAM.—Messrs. Minchin Brothers and Co. had the monopoly of the plain taluks of this district, and the stipulations of the contract were as follows :—

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue Guaranteed.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
In the district—				
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 liquor was supplied from the renters' distillery at Aska, the total quantity issued being 12,222 gallons of 30° under proof and 83,673 gallons of 60° under proof. The net duty paid thereon, including surcharge on sales in the Municipal Town of Berhampore, amounted to Rs. 95,922.*

	RS.
*Duty ..	92,237
Surcharge ..	3,685
Total ..	95,922

2. The following statement shows the stock account in depôts. As usual the distillery and shop accounts are omitted :—

	30° Under proof.	60° Under proof.	Total reduced to 30° Under proof.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st April 1883 ...	890	8,024	5,475
Manufactured and received ...	12,231	84,242	60,369
Total ...	13,121	92,266	65,844
Issued to shops	11,667	84,173	59,766
Wastage	110	159	201
Total ...	11,777	84,332	59,967
Balance ...	1,344	7,934	5,877

The liquor manufactured and received (shown above) differs from the quantity excised. As none but excised liquor is received in depôts, the Collector has been requested to explain the difference.

3. The wastage in depôts was ·31 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was, therefore, Rs. 1-8-5 per gallon of 30° under proof exclusive of surcharge, and Rs. 1-9-8 per gallon inclusive of it.

4. The monthly sales were as follows :—

Months.	1882-83.		1883-84.	
	30° Under proof.	60° Under proof.	30° Under proof.	60° Under proof.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
April 1883	796	6,617	899	6,662
May "	886	7,056	876	7,296
June "	909	6,777	821	6,875
July "	895	6,052	919	7,183
August "	858	5,534	940	6,308
September "	831	5,826	795	6,173
October "	949	6,698	1,001	7,366
November "	852	6,075	904	6,226
December "	936	5,873	1,037	6,207
January 1884	1272	7,936	1,372	8,774
February "	885	5,949	1,041	6,923
March "	1,024	7,675	1,062	8,180
Total ...	11,093	78,098	11,667	84,173

The shop-keepers' accounts being incomplete and untrustworthy, the quantity issued to them is taken as the consumption. The total sales exceeded those of the previous year by 6,649 gallons or 7·5 per cent. The increase is attributed to the cheapness of food-grains and the general prosperity of the people. The total number of shops opened during the year is stated to be 1,057 against 983 in the previous year.

5. The subjoined table exhibits the particulars of consumption, distribution of shops, &c., in the several taluks :—

Taluks.	Population.	Area.	Number of Shops.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GAL.	GALS.			RS. A. P.
1. Berhampore	303,303	468	170	24,225	..	·07	143	3	1,784	..
2. Ganjam and Purushottapur	105,695	158	141	13,309	..	·12	94	1	750	..
3. Aska, Ichápur and Sómpet	319,090	447	265	23,652	..	·07	89	2	1,204	..
4. Goomsur and Suradá ..	201,730	328	107	12,732	..	·05	119	3	1,885	..
5. Chicacole	200,419	344	89	9,154	..	·04	103	4	2,252	..
6. Tekkali and Narasannapet	132,084	169	96	7,350	..	·05	77	2	1,375	..
7. Parlákimedi	240,980	411	189	5,413	..	·02	29	2	1,275	..
Total ..	1,503,301	2,325	1,057	95,840	..	·06	91	·2	1,422	2 15 0

6. According to the renter's financial statement revised by the Collector, the charges (shown below) amounted to Rs. 1,84,566 :—

	RS.
1. Depreciation	1,500
2. Cost of liquor	44,171
3. Distribution	16,490
4. Supervision	12,245
5. Sundries	2,989
6. Duty	95,921
7 Vendor's Commission	11,250
Total ...	1,84,566

Adding Rs. 15,644, being the value of liquor taken over from last year's stock—890 gallons of 30° under proof, at Rs. 2-13-4 and 8,024 gallons of 60° under proof, at Rs. 1-10-2 per gallon—the total cost was Rs. 2,00,210 and the incidence of the charges under the several heads per gallon was as follows :—

	Per Gallon of 30° under proof and 60° under proof taken together.	Per Gallon of 30° under proof.	Per Gallon of 60° under proof.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Depreciation	0 0 3	0 0 5	0 0 3
2. Cost of liquor	0 7 4	0 11 9	0 6 8
3. Distribution	0 2 10	0 2 10	0 2 10
4. Supervision	0 2 0	0 2 0	0 2 0
5. Sundries	0 0 6	0 0 6	0 0 6
6. Duty	0 15 11	1 9 6	0 14 7
7. Vendor's Commission ...	0 1 10	0 1 10	0 1 10
Total ...	1 14 8	2 12 10	1 12 8

The receipts on account of liquor sold amounted to Rs. 1,99,880 and Miscellaneous collections to Rs. 150. Adding to these Rs. 625, the interest on the Government Promissory Notes deposited, and Rs. 16,839, the value of liquor remaining in the depôts at the end of the year—1,344 gallons of 30° under proof, at Rs. 2-13-6, and 7,934 gallons of 60° under proof, at Rs. 1-10-3 per gallon—the total assets amounted to Rs 2,17,494. The year's transactions resulted, therefore, in a profit to the renters of Rs. 17,284.

1. Anakápalle.
2. Bimlipatam.
3. Chipurupalle.
4. Golgonda.
5. Sarvasiddhi.
6. Vizagapatam.
7. Vizianagrum.

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

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

	RS.
*Vizianagrum	2,400
Bimlipatam	1,700
Vizagapatam	3,750

2. There was no distillery in the district, but the liquor required by the renters was purchased by them from the Aska distillery of Messrs. Minchin Brothers and Company. The total quantity of liquor issued was 15,024 gallons of 30° under proof and 284 gallons of 60° under proof, and the net duty thereon, including surcharge on sales in the municipal towns of Bimlipatam, Vizagapatam and Vizianagrum, amounted to Rs. 32,274. * The surcharge duty on the consumption in Vizianagrum and Bimlipatam fell short of the guaranteed amount by Rs. 887 and Rs. 735, respectively, and the renters had to make good the difference.

	RS.
*Duty	25,912
Surcharge	6,362
Total ..	32,274

3. The following statement shows the stock account in the depôts:—

	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.	Remarks.
	GALS.	GALS.	GALS.	
Balance on 1st April 1883..	2,732	64	2,769	The decrease of 52 gallons compared with the balance on 31st March 1883 shown in the last report is due to that quantity, though intended for Vizagapatam, having by mistake been shipped to England. The duty on the 52 gallons was ordered to be refunded in Board's Proceedings, dated 1st August 1883, Mis. No. 6467.
Received from Aska Distillery	15,024	284	15,186	
Total ..	17,756	348	17,955	
Issued to Shops	15,893	254	16,038	
Wastage	659	49	687	
Total ..	16,552	303	16,725	
Balance ..	1,204	46	1,230	

The wastage in depôts was 3·83 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was therefore Rs. 1-12-5 per gallon of 30° under proof exclusive of surcharge and Rs. 2-3 4 per gallon inclusive of it.

4. The monthly sales and average prices were as follows:—

Months.	Sales.	Percentage of Sales.	Average Price.
	GALS.		RS. A. P.
April 1883	1,342	8·3	3 13 9
May ,, ...	1,398	8·7	3 14 2
June ,, ...	1,502	9·3	3 14 1
July ,, ...	1,513	9·4	3 13 11
August ,, ...	1,432	8·9	3 13 11
September ,, ...	1,430	8·8	3 13 11
October ,, ...	1,418	8·8	3 13 11
November ,, ...	1,432	8·9	3 14 1
December ,, ...	1,197	7·4	3 14 1
January 1884	1,410	8·7	3 13 11
February ,, ...	993	6·1	3 13 11
March ,, ...	1,080	6·7	3 13 9
Total ...	16,147	100·0	3 14 0

The total sales fell short of those of the previous year by 698 gallons or 4 per cent., and have been decreasing since 1881-82, when the surcharge system was first introduced in the municipal towns of the district. The decrease is ascribed to the rise in the price consequent on the surcharge of duty and to quart-bottles of liquor being brought from the adjoining rented taluks where it is cheaper.

5. The subjoined table exhibits the particulars of consumption, distribution of shops, &c., in the several taluks:—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per head.	Sales per Shop.	Square miles per shop.	Population per Shop.	Retail Average Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
1. Anakápalle	1,31,637	597	15	821	2,857	·006	54·7	39·8	8,776	3 7 8
2. Bimlipatam	1,06,267	243	38	2,274	8,923	·021	59·8	6·4	2,796	3 14 9
3. Chipurupalle	1 38,896	615	35	619	2,000	·004	17·7	17·6	3,968	3 3 7
4. Golgonda	97,748	540	19	698	2 444	·007	36·7	28·4	5,145	3 8 0
5. Vizagapatam	85,437	216	63	8,046	32,044	·094	127·7	3·4	1,356	3 15 8
6. Vizianagrum	1,47,210	333	35	3,150	12,536	·021	90·0	9 5	4,206	3 15 8
7. Sarvasiddhi	1,31,754	960	31	539	1,756	·004	17·4	31·0	4,250	3 4 2
Total ..	8,38,949	3,504	236	*16,147	62,560	·019	68·4	14·8	3,555	3 14 0

	GALS.
*30° Under Proof	15,893
60° ,, ,, ...	254

Information regarding sales by shopkeepers not being available, sales to them by the renters have been taken as representing the consumption.

The number of shops opened was 236 as in the preceding year, and the rate of consumption per head of the population was ·019 gallon against ·020 gallon in the previous year.

6. The renters' financial statement shows the charges to have amounted to Rs. 54,903 exclusive of Rs 6,843 said to be the value of liquor taken over from last year's stock, but the following alterations should be made:—

(*a*) A sum of Rs. 4,149 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.

(*b*) Rupees 2,400 charged as supervision fees to the renters' "representatives," Rs. 821, interest on the value of stock, Rs 204 on account of "discount on loans," and Rs. 33 on account of deterioration on furniture are inadmissible and will be struck out.

Thus modified, the charges amounted to Rs 55,603 as detailed below:—

	Rs.
(1) Cost of liquor	9,250
(2) Cost of distribution	8,577
(3) Supervision and sundries	3,880
(4) Duty	34,896
Total ...	55,603

Adding to the above Rs. 8,872, the correct value of liquor taken over from last year's stock (2,732 gallons of 30° under proof at Rs. 3-3-2 and 64 gallons of 60° under proof at Rs. 2-1-11), the total charges amounted to Rs. 64,475, 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
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(1) Cost of liquor	0 10 5	0 10 6	0 6 0
(2) Distribution	0 8 11	0 8 11	0 8 11
(3) Supervision and Sundries ...	0 4 3	0 4 3	0 4 3
(4) Duty	2 3 8	2 3 11	1 4 6
Total ...	3 11 3	3 11 7	2 7 8
Renter's Loss ...	0 1 0	0 0 11	0 8 11
Renter's Price ...	3 10 3	3 10 8	1 14 9
Shopkeeper's Profit ...	0 3 9	0 3 9	0 5 5
Retail Price ...	3 14 0	3 14 5	2 4 2

The receipts on account of liquor sold amounted to Rs. 58,803 and miscellaneous collections to Rs. 338. Adding to these Rs. 328, interest on Government Promissory notes deposited, and Rs. 3,987, the value of liquor on hand at the end of the year, viz., 1,204 gallons of 30° under proof at Rs 3-3-8 and 45 gallons of 60° under proof at Rs. 2-3-2 per gallon, the total assets were Rs. 63,456. The renter's charges being Rs. 64,475, they appear to have sustained a loss of Rs. 1,019 during the year under report.

NELLORE.—The stipulations of the contract for this district were as follows, Burla Ranga Reddy being the renter:—

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	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—	Surcharge.			
30° under proof ...	0 8 0	4 0 0	3 8 0	* 12,000
60° do.	0 4 0	2 12 0	2 4 0	

* Nellore .. .. Rs. 10,000
Ongole 2,000

2. The arrack required for consumption was all manufactured in the renter's distillery at Nellore. 56,265 gallons of liquor were excised, and the net duty levied thereon amounted to Rs. 1,04,235. The surcharge of duty being less than the guaranteed amount by Rs. 3,767, the deficiency was made good by the renter. Besides this, 112 gallons of over-proof liquor were issued to the Civil Dispensary at Nellore, and a duty of Rs. 541 was separately collected.

	Rs.
Duty	96,002
Surcharge	8,233
Total ..	1,04,235

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

—	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883 ...	3,519	2,983	...
Manufactured and received ...	56,179	56,265	55,513
Total ...	59,698	59,248	55,513
Issued and sold	56,265	55,513	55,513
Wastage	...	1,051	...
Total ...	56,265	56,564	55,513
Balance ...	3,433	2,684	...

What shrinkage?

There was no wastage in the distillery, but that in depôts was 1·77 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was therefore only Rs. 1-14-2 inclusive of surcharge and Rs. 1-11-9 exclusive of it.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	3,955	7·13	3 10 3
May „	3,787	6·83	3 10 5
June „	4,692	8·45	3 10 4
July „	4,879	8·79	3 10 4
August „	4,851	8·74	3 10 5
September „	4,521	8·15	3 10 5
October „	4,939	8·89	3 10 6
November „	4,472	8·04	3 10 7
December „	4,909	8·85	3 10 5
January 1884	5,722	10·31	3 10 2
February „	4,453	8·01	3 10 3
March „	4,333	7·81	3 10 7
Total ...	55,513	100·0	3 10 4

The total sales show an increase of 1,745 gallons over those in the preceding year. The increase is due to the large number of coolies employed on the Sangam Project and the State Railway works. The liquor appears to have been sold everywhere at the maximum price.

5. The subjoined table shows the particulars of consumption, distribution of shops, &c.:—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Gúdúr	125,453	910	52	5,159	18,056	·041	99	18	2,413	3 8 0
Rápúr	49,774	696	4	506	1,771	·010	127	149	12,444	3 8 0
Nellore	163,740	638	93	25,881	97,477	·157	278	7	1,761	3 12 4
Atmakúr	87,762	638	29	1,521	5,324	·017	52	22	3,026	3 8 0
Kávali	72,913	648	16	1,975	6,912	·027	123	84	4,557	3 8 0
Udayagiri	86,326	850	34	1,613	5,646	·018	47	25	2,539	3 8 0
Kandukur	126,757	787	33	3,416	11,957	·026	104	24	3,841	3 8 0
Kanigiri	108,761	1,014	14	615	2,151	·005	44	72	7,769	3 8 0
Ongole	188,693	797	54	6,974	25,681	·036	129	15	3,492	3 10 11
Polúr	44,496	355	24	4,028	14,097	·090	168	15	1,854	3 8 0
Venkatagiri	41,915	426	7	1,766	6,180	·042	252	61	5,988	3 8 0
Podili	55,592	564	13	630	2,206	·011	48	43	4,276	3 8 0
Darsi	68,164	616	18	1,449	5,071	·021	80	34	3,787	3 8 0
Total ..	1,220,236	8,739	391	55,613*	2,02,527	·045	142	22	3,121	3 10 4

* Exclusive of 106 gallons at proof supplied to the Civil Dispensary at Nellore.

The largest number of shops opened in any one month was 391 against 366 in the previous year, and the rate of consumption per head of the population was ·045 gallon against ·044. The consumption in the Municipal towns was 16,466 gallons, or nearly 30 per cent. of sales in the whole district.

	GALS.
Nellore	13,954
Ongole	2,512
Total ..	16,466

6. The charges as shown by the renter amounted to Rs. 1,58,912, but from this sum should be deducted Rs. 578, 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. 393 should be added, being the allowance for depreciation at 12 per cent. on the amount sunk in distillery buildings and plant, viz., Rs. 3,278 (2,700 + 578). The salaries of the gauger and police guard (Rs 1,800) shown as a separate item should be transferred to the head "cost of liquor." Thus modified, the charges amounted to Rs. 1,58,727 as particularized below :—

	RS.
Depreciation	393
Cost of liquor	33,302
Distribution	10,290
Supervision and Sundries	4,619
Duty	1,08,543
Commission	1,580
Total ...	1,58,727

Adding to the above the value (Rs. 13,161) of liquor taken over from last year's stock, the total charges amounted to Rs. 1,71,888. The sum of Rs. 1,580 given above as "commission", is the salary paid by the renter to the men employed for selling liquor (12,249 gallons) in the shops under his direct management, and does not include the profits of the shopkeepers, to whom the remaining quantity (43,264 gallons) was sold outright by the renter. The total sale-proceeds being Rs. 2,02,527 and the amount paid to the renter by the vendors being Rs. 1,92,515, the difference, Rs. 10,012 + Rs. 1,580, or Rs. 11,592, represents the total remuneration of the vendors

and gives an average rate of As. 3-4 per gallon. The incidence of the charges under the several heads per gallon is as follows:—

	RS.	A.	P.
1. Depreciation	0	0	1
2. Cost of liquor	0	10	6
3. Distribution	0	3	0
4. Supervision and Sundries	0	1	4
5. Duty	1	15	3
6. Vendor's Commission and Shopkeeper's Profit	0	3	4
Total ...	3	1	6
Renter's Profit ...	0	8	10
Retail Price ...	3	10	4

The cost of liquor is As. 7-1 per gallon less than in the previous year, and the decrease is due to the inclusion, under that head in 1882-83, of Rs. 19,417, the value of jaggery stated to have been washed away during the floods.

7. The receipts given by the renter (Rs. 1,95,756) include Rs. 423 on account of interest on Government promissory notes deposited by him; but the correct amount of interest at 4 per cent. on Rs. 19,000 being Rs 760, the actual assets including the value of liquor on hand at the close of the year, were Rs. 2,05,563 as detailed below :—

	RS.
Sale proceeds of liquor sold in amani shops ...	45,229
Payments made by shopkeepers	1,47,286
Miscellaneous receipts	3,578
Value of liquor on hand at the end of the year,	
3,433 gallons in the distillery at Rs. 0-10-7	
and 2,684 gallons in depôts at Rs. 2-10-11...	9,470
Total ...	2,05,563

Deducting the total expenditure, Rs. 1,71,888, the renters realized a profit of Rs. 33,675 during the year under report.

CUDDAPAH.—The contract of this district was held by Messrs. Wilson and Co., and the conditions were as follows :—

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

The total quantity of liquor excised was 72,567 gallons of 30° under proof, and the net duty levied thereon, including surcharge on sales in the Municipal Town of Cuddapah, amounted to Rs. 1,63,645.*

	Rs.
Duty	1,59,193
Surcharge	4,452
Total ..	1,63,645

2. The renters obtained their liquor, as usual, from Messrs. Corbett and Morrison's Distillery at Ranipet, 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.	Sub-Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	3,714	3,121	2,359
Received from North Arcot	74,773	72,642	72,309
Total ...	78,487	75,763	74,668
Issued and sold	72,642	72,309	71,721
Wastage	917	1,203	...
Total ...	73,559	73,512	71,721
Balance ...	4,928	2,251	2,947

The quantity received in depôts shows an excess of 75 gallons over that excised. This is attributed to difference in the mode of measuring liquor. Previous to the issue of Board's Proceedings, dated 6th August 1883, No. 2252, liquor was measured up to the brim in gallon-pots, but in those Proceedings, the Board directed that the gallon measures should be filled only up to the neck.

3. The wastage in the excise depôt was 1·17 per cent., and that in sub-depôts 1·59 per cent., against the usual allowance of 2·5 per cent. The actual duty on issues was therefore only Rs. 2-4-8 per gallon inclusive of surcharge, and Rs. 2-3-8 exclusive of it.

4. The monthly sales and average prices are given in the annexed table :—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			RS. A. P.
April 1883	5,975	8·3	4 0 9
May „	5,715	8·0	4 0 0
June „	5,930	8·3	4 0 11
July „	6,174	8·6	4 0 11
August „	6,398	8·9	4 0 10
September „	5,927	8·2	4 1 0
October „	5,887	8·2	4 1 1
November „	6,091	8·5	4 1 1
December „	5,571	7·8	4 1 2
January 1884	5,708	8·0	4 1 0
February „	5,810	8·1	4 1 5
March „	6,535	9·1	4 1 0
Total ...	71,721	100·0	4 1 0

The sales fell short of those in the previous year by 2,026 gallons, and the Collector states hat the increased price of arrack has driven the poorer classes to resort to toddy.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square miles per Shop.	Population per Shop.	Average retail Price.
				GALLS.	RS.					RS. A. P.
Badvél	82,445	755	45	2,669	10,677	·032	59	17	1,832	4 0 0
Proddutur	90,653	487	66	8,750	34,998	·097	133	7	1,374	4 0 0
Sidhout	59,076	610	26	3,297	13,189	·056	127	23	2,272	4 0 0
Pullampet	134,366	979	66	8,543	34,171	·064	129	15	2,036	4 0 0
Cuddapah	147,453	760	86	15,481	67,975	·108	185	9	1,715	4 4 6
Jamalamadugu	91,958	616	82	8,119	32,475	·088	99	8	1,121	4 0 0
Pulivendla	95,617	701	85	5,093	20,373	·053	60	8	1,125	4 0 0
Rayachóti	92,541	998	72	5,387	21,549	·058	74	14	1,285	4 0 0
Kadiri	116,252	1,165	61	3,734	14,936	·032	61	19	1,906	4 0 0
Váyalpád	104,462	831	65	6,077	24,310	·058	93	13	1,607	4 0 0
Madanapalle	106,215	843	50	4,171	16,685	·039	83	17	2,124	4 0 0
Total ..	1,121,038	8,745	704	71,721	2,91,338	·064	102	11	1,592	4 1 0

6. The total number of shops opened was 704 against 700 in the previous year, and the rate of consumption per head of the population was ·064 gallon against ·066 gallon. The sales in the Municipal Town of Cuddapah were 8,904 gallons, or 12·4 per cent. of the consumption in the whole district.

7. The renter's financial statement shows the charges to have amounted to Rs. 2,51,912, classified as follows :—

	Rs.
Depreciation	373
Cost of liquor	51,425
Distribution	15,226
Supervision and sundries	8,303
Duty	1,63,645
Vendor's commission	12,940
Total ...	2,51,912

Adding to the above Rs 12,166, the value of liquor taken over from last year's stock, the total charges amounted to Rs. 2,64,078, and the incidence of the charges under the several heads per gallon was as follows :—

	RS. A. P.
Depreciation	0 0 1
Cost of liquor	0 12 0
Distribution	0 3 5
Supervision and sundries	0 1 10
Duty	2 4 7
Vendor's commission	0 2 10
Total ...	3 8 9
Renter's profit	0 8 3
Retail price	4 1 0

8. The receipts on account of liquor sold amounted to Rs. 2,93,689. Adding to this Rs. 1,400, the interest on Government Promissory Notes deposited, and Rs. 11,225, the value of liquor on hand at the end of the year—4,928 gallons in the excise depôt at As. 12-1, and 2,251 in the sub-depôts at Rs. 3-5-4 per gallon—the total assets were Rs. 3,06,314. The total charges being Rs. 2,64,078, the renters appear to have realized a profit of Rs. 42,236 during the year under report.

ANANTAPUR.—The contract of this district was held by Messrs Harvey and Sabapathy Mudaliar, and the conditions were as follows:—

	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue Guaranteed.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
In the District—				
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—	Surcharge.			
30° under proof	0 8 0	4 4 0	3 12 0	1,000 0 0
60° Do.	0 4 0	3 0 0	2 8 0	
Total ...	...	...	...	76,000 0 0

2. The liquor was supplied from the monopolists' distillery at Tadpatri. 38,513 gallons of 39° under proof were excised, and the net duty levied thereon amounted to Rs. 76,085*. The surcharge on duty collected in the Anantapur Municipality being slightly less than the guaranteed amount, the difference was made good by the renters.

	Rs.
*Duty	75,101
Surcharge	984
Total ..	76,085

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

	Distillery.	Depots.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	902	1,119	...
Manufactured and received	79,171	38,513	37,345
Total ..	80,073	39,632	37,345
Issued and sold			
Issued to Bellary	38,513	37,345	37,345
Transferred to Bellary	39,988	...	...
Wastage	..	121	...
	628	787	...
Total ...	79,129	38,253	37,345
Balance ...	944	1,379	...

The wastage in the distillery was ·78 per cent. and that in depôts 1·99 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was, therefore, only Rs. 2-0-3 per gallon inclusive of surcharge and Rs. 1-15-10 exclusive of it.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales.	Percentage of Sales.	Average Price.
	GALS.	GALS	RS. A. P.
April 1883	2,727	7 3	3 12 6
May ,, ...	3,161	8·5	3 12 5
June ,, ...	3,475	9·3	3 12 6
July ,, ...	3,064	8·2	3 12 5
August ,, ...	3,083	8·3	3 12 5
September ,, ...	3,008	8·0	3 12 6
October ,, ...	3,041	8·1	3 12 6
November ,, ...	3,828	10·3	3 12 5
December ,, ...	3,167	8·5	3 12 5
January 1884	2,874	7 7	3 12 5
February ,, ...	2,908	7·8	3 12 5
March ,, ...	3,009	8 0	3 12 4
	37,345	100·0	3 12 5

The total sales show a decrease of 1,904 gallons compared with the preceding year, and were nearly equal to those of 1881-82.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.			RS. A. P.
Tadpatri	98,964	591	88	8,775	32,908	·089	99·7	6·7	1,125	3 12 0
Gooty	110,597	1,010	108	13,242	49,657	·119	122·6	9·4	1,024	3 12 0
Anantapur	91,816	868	84	5,090	20,073	·055	60 6	10·3	1,093	3 15 1
Dharmavaram	97,106	1,192	65	3,737	14,014	·038	57·5	18·3	1,493	3 12 0
Penukonda	73,023	655	60	3,341	12,526	·046	55·7	10·9	1,217	3,12 0
Hindupur	73,270	425	35	1,568	5,879	·021	44 8	12 1	2,093	3 12 0
Madakasira	55,113	362	13	1,592	5,971	·029	122·5	27·9	4,239	3 12 0
Total ..	599,889	5,103	453	37,345	1,41,028	·062	82·4	11·3	1,324	3 12 5

The largest number of shops opened in any one month was 453 against 468 in the previous year, and the rate of consumption per head of the population was ·062 gallon against ·065 gallon.

6. The charges according to the renters' financial statement amounted to Rs. 1,41,817 as particularized below:—

	Rs.
1. Depreciation	1,286
2. Cost of liquor	43,430
3. Cost of distribution	10,178
4. Supervision and sundries	5,320
5. Duty	76,101
6. Vendor's commission	5,502
Total ...	1,41,817

Adding to the above the value (Rs. 3,841) of liquor taken over from last year's stock, the total charges were Rs. 1,45,658, and their incidence among the several heads per gallon was as follows:—

	Incidence.		
	Rs.	A.	P.
1. Depreciation	0	0	3
2. Cost of liquor	0	8	11
3. Distribution	0	4	4
4. Supervision and sundries	0	2	3
5. Duty	2	0	3
6. Vendor's commission	0	2	4
Total ...	3	2	4
Renter's profit ...	0	10	1
Retail price ...	3	12	5

7. The assets of the year were Rs. 1,69,671, as detailed below :—

	Rs.
(*a*) Sale-proceeds of liquor and Miscellaneous r ceipts ...	1,41,034
(*b*) Value of liquor issued to Bellary—40,109 gallons, at Rs. 0-9-2 + Rs 242, duty on 121 gallons paid in Anantapur	23,221
(*c*) Interest on Government securities deposited	760
(*d*) Value of liquor on hand on 31st March 1884 —944 gallons in the distillery, at Rs. 0-9-2 per gallon and 1,379 gallons in depôts, at Rs. 2-15-9 per gallon	4,656
Total ...	1,69,671

Deducting the total expenditure Rs. 1,45,658, the renters realized a profit of Rs. 21,013.

BELLARY.—For purposes of Abkári management, this district has been divided into two farms, viz., the cantonment of Bellary and the remainder of the district.

2. *Bellary Cantonment.*—The contract of this farm was held by Mr Abraham subject to the following conditions :—

Strengths of Liquor.	Duty.	Prices.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
30° under proof	2 13 0	4 0 0	3 8 0	1,18,000 0 0
60° do.	1 10 0	3 0 0	2 8 0	

3. The total quantity of liquor issued from the contractor's distillery at Bellary was 66,979 gallons and the duty realized thereon was Rs. 1,88,377.

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

	Distillery.	Depôts.	Shops.
	Gals.	Gals.	Gals.
Balance on 1st April 1883	494	67	237
Manufactured and received	70,819	66,979	65,948
Total ...	71,313	67,046	66,185
Issued and sold	66,979	65,948	65,948
Wastage	3,213	1,042	..
Total ...	70,192	66,990	65,948
Balance ...	1,121	56	237

The wastage in the distillery was 4·5 per cent. and that in the depôts 1·6 per cent.

5. The monthly sales were as follows :—

		Gals.	Percentage.
April	1883	4,817	7·3
May	„	5,371	8·1
June	„	5,971	9·1
July	„	5,371	8·1
August	„	5,504	8·3
September	„	5,379	8·2
October	„	6,025	9·1
November	„	6,046	9·2
December	„	5,777	8·8
January	1884	4,868	7·4
February	„	5,201	7·9
March	„	5,618	8 5
	Total ...	65,948	100·0

The total sales show an increase of 4,679 gallons over those of the previous year. The increase in consumption is ascribed to the large number of coolies employed in the Spinning and Weaving Mill and on the Railway works. The selling price was uniformly Rs. 4 throughout the year.

6. The statistics of consumption, distribution of shops, &c., are given below with those relating to the preceding year :—

			1882-83.	1883-84.
Population			53,460	53,460
Area in square miles			6	6
Number of shops opened			66	65
Consumption ...	Quantity in gallons		61,269	65,948
	Amount	Rs.	2,45,075	2,63,792
Number of shops per square mile			11	11
Consumption per head		Gals.	1·15	1·23
Sales per shop		„	928	1,015
Population per shop			810	822
Average price per gallon		Rs.	4	4

7. The charges according to the renter's financial statement were Rs. 2,44,356, but from this should be deducted Rs. 3,000, being the amount included in the Central Office charges on account of the renter's personal supervision and Rs. 743, the cost of repairs to plant for the deterioration of which a percentage is allowed. Adding to the charges Rs. 1,685 on account of depreciation at 12 per cent. per annum on the amount sunk in distillery buildings and plant (Rs. 14,040), the amount of expenditure admitted is Rs. 2,42,298 as particularized below :—

	Rs.
1. Depreciation	1,685
2. Cost of liquor	36,073
3. Cost of distribution	3,345
4. Supervision and sundries	2,266
5. Duty	1,88,377
6. Vendor's commission...	10,552
Total ...	2,42,298

Adding to the above sum Rs. 518, the value of liquor remaining on hand at the beginning of the year, the total charges amounted to Rs. 2,42,816, and the incidence of the charges under the several heads per gallon was as follows :—

	Rs.	A.	P.
1. Depreciation	0	0	5
2. Cost of liquor	0	8	8
3. Distribution	0	0	10
4. Supervision and sundries	0	0	7
5. Duty	2	13	9
6. Vendor's commission	0	2	7
Total ...	3	10	10
Renter's Profit ...	0	5	2
Retail Price ...	4	0	0

8. The assets of the year being Rs. 2,65,942 as shown below, the renters realized a profit of Rs. 23,126 :—

	Rs.
1. Price of liquor sold	2,63,792
2. Miscellaneous receipts	139
3. Interest on Government Promissory Notes deposited.	1,180
4. Value of liquor on hand at the close of the year—1,121 gallons in the distillery, at Rs. 0-9-1 per gallon, and 56 gallons in the depôts, at Rs. 3-7-6 per gallon	831
Total ...	2,65,942

9. *Bellary District Farm.*—This farm was held by Messrs. Harvey and Sabapathy Moodeliar and the stipulations of the contract were as follows :—

Strength of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue Guaranteed.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the District—				
30° under proof	2 0 0	3 12 0	3 4 0	62,000 0 0
60° do.	1 2 0	2 12 0	2 4 0	
In the Adóni Municipality—	Surcharge.			
30° under proof	0 8 0	4 4 0	3 12 0	3,000 0 0
60° do.	0 4 0	3 0 0	2 8 0	
Total ...	...	...	...	65,000 0 0

10. The liquor required for sale was obtained from the renters' distillery at Tadpatri in Anantapur, the contract of which district also was held by Messrs. Harvey and Sabapathy Moodeliar. The total quantity excised in the district and issued to the depôts was 39,988 gallons of 30° under proof, and the net duty levied thereon was Rs. 81,206, including surcharge on sales in the Municipal town of Adóni.

	Rs.
Duty	77,976
Surcharge	3,230
Total ..	81,206

11. The subjoined table shows the stock account in depôts and shops.

	Depôts.	Shops.
Balance at the beginning of the year	1,031	239
Received during the year	40,109	39,248
Total ...	41,140	39,487
Issued and sold	39,248	39,248
Wastage	797	...
Total ..	40,045	39,248
Balance ...	1,095	239

The quantity received in depôts exceeds the quantity excised in the district. This was due to the transfer of 121 gallons of liquor after the duty on it had been paid in the Anantapur District from one of the depôts in that district to a depôt in the Bellary District. The wastage in depôts was 1·9 per cent. against an allowance of 2½ per cent., so that the actual duty paid by the renters was only Rs. 2-1-1 per gallon including surcharge, and Rs. 1-15-10 exclusive of it.

12. The monthly sales and average prices were as follows :—

Months.	Sales in Gallons.	Percentage of sales.	Average price. Rs. A. P.
April 1883	3,060	7·8	3 13 0
May „	3,497	8·9	3 13 2
June „	3,738	9·5	3 13 2
July „	3,545	9·0	3 13 6
August „	3,590	9·2	3 13 3
September „	3,381	8·6	3 13 2
October „	3,393	8·7	3 13 5
November „	4,104	10·5	3 13 5
December „	2,901	7·4	3 13 6
January 1884	2,523	6·4	3 13 4
February „	2,765	7·0	3 13 6
March „	2,745	7·0	3 13 6
Total ...	39,248	100	3 13 4

The total sales exceeded those of the previous years by 2,988 gallons, or 8 per cent. The increase is said to be due to the favorable season and to the large number of coolies employed on Railway works.

13. The following statement furnishes the particulars of consumption, distribution of shops, &c :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		sq. mls.		gals.	Rs.	gals.	gals.			Rs. A. P.
Bellary	95,477	919	50	5,235	19,631	·055	105	18	1,910	3 12 0
Hospet	84,986	480	47	8,820	35,076	·104	175	10	1,808	3 12 0
Kúdligi	74,690	839	20	1,169	4,382	·016	58	42	3,735	3 12 0
Hadgalli	70,620	698	17	1,275	4,781	·018	75	41	4,154	3 12 0
Harpanahalli	75,572	631	14	1,076	4,034	·014	77	45	5,398	3 12 0
Alúr	65,586	646	46	4,739	17,770	·072	103	14	1,426	3 12 0
Adóni	122,085	787	62	11,332	45,728	·093	182	13	1,970	4 0 7
Rayadrug	83,799	898	77	5,602	21,008	·067	73	12	1,088	3 12 0
Total ..	672,815	6,898	333	39,248	1,50,410	·058	118	18	2,021	3 13 4

The number of shops opened was 333 against 330 in the preceding year, and the rate of consumption per head of the population was ·058 gallon against ·054 gallon. The consumption in the Municipality of Adóni was 6,460 gallons, or 16 per cent. of the sales in the whole district, excluding the Bellary Cantonment.

14. The charges according to the renters' financial statement were Rs. 1,29,631, but the following deductions have to be made :—

(*a*) The cost of liquor is entered as Rs. 27,935, but the correct amount is Rs. 23,221 as entered in the review of the Anantapur District.

(*b*) Interest (Rs. 2,400) on capital (Rs. 20,000) is inadmissible and should be omitted.

(*c*) Rupees 3,500 paid as remuneration to one of the partners for managing the business should be excluded from the supervision charges.

The charges admitted are as follows : —

	Rs.
1. Cost of liquor	23,221
2. Cost of distribution	7,919
3. Supervision and sundries	869
4. Duty	81,206
5. Vendors' commission	5,821
Total ...	1,19,027

Adding to the above Rs. 2,969, the value of liquor in depôts at the commencement of the year, the total charges amounted to Rs. 1,21,997, and the incidence per gallon under the several heads was as follows:—

	RS.	A.	P.
1. Cost of liquor	0	9	5
2. Distribution...	0	3	3
3. Supervision and sundries	0	0	4
4. Duty	2	1	0
5. Vendors' commission	0	2	4
Total ...	3	0	4
Renters' Profit ...	0	13	0
Retail Price ...	3	13	4

15. The assets of the year being Rs. 1,53,522 as shown below, the renters realized a profit of Rs. 31,525:—

	RS.
1. Sale-proceeds of liquor	1,50,408
2. Interest on Government Securities deposited	650
3. Value of 1,095 gallons of liquor in the depôts at the close of the year...	2,464
Total ...	1,53,522

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

Strength of Liquors.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
In the District—				
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	
In the Municipality of Conjeeveram—	Surcharge.			
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 55,218 gallons of 30° under proof, and the net duty thereon, including surcharge, amounted to Rs. 1,28,482,* or Rs. 15,518 less than the guaranteed amount; the deficiency was made good by the renters.

	RS.
Duty	1,24,498
Surcharge	3,984
Total ...	1,28,482

3. As usual, liquor was supplied from Messrs. Parry and Co.'s distilleries at Nellikuppam and Tiruvennanallúr, in the South Arcot District, and issued to the sub-depôts from a central depôt at Saidápet. The subjoined statement shows the renters' stock account:—

—	Excise Depôt.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883... ...	4,163	4,763	39
Received	125,268	* 55,244	56,751
Total ...	129,431	60,007	56,790
Issued and sold	55,218	56,751	56,740
Issued to Madras	70,266	...	...
Wastage	1,023	949	...
Total ...	1,26,507	57,700	56,740
Balance ...	2,924	2,307	50

* Includes 26 gallons and 31½ drams, being excess found in godowns.

The wastage in the Central Depôt was ·79 per cent., and that in the sub-depôts 1·58 per cent., against an allowance of 2 5 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-9-3, and inclusive of it Rs. 2-10-5 per gallon.

4. The monthly sales and average prices are given in the annexed table:—

Months.		Sales in Gallons.	Percentage of Sales.	Average Price. RS. A. P.
April	1883	3,281	5·8	4 0 10
May	„	3,735	6·6	4 1 10
June	„	4,666	8·2	4 1 3
July	„	4,875	8 6	4 1 0
August	„	4,737	8·6	4 1 0
September	„	4,242	7·4	4 1 0
October	„	5,746	10·1	4 1 3
November	„	4,168	7·3	4 1 2
December	„	4,743	8·3	4 1 1
January	1884	7,794	13·7	4 1 1
February	„	5,225	9·2	4 1 1
March	„	3,528	6·2	4 1 1
	Total ...	56,740	100·0	4 1 1

The total sales fell short of those in the previous year by 665 gallons.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Prices.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Saidápet	204,580	342	91	23,036	92,145	·113	253·1	3·8	2,248	4 0 0
Ponnéri	107,513	347	51	6,237	24,950	·058	122·3	6·8	2,109	4 0 0
Tiruvallúr	143,324	507	84	7,668	30,670	·054	91·3	6·0	1,706	4 0 0
Conjeeveram ..	185,649	514	99	13,605	58,402	·732	137·4	5·2	1,875	4 4 8
Chingleput	117,218	436	67	3,759	15,036	·032	65·9	7·6	2,056	4 0 0
Madurántakam ..	223,067	696	60	2,435	9,740	.011	40·6	11 1	3,718	4 0 0
Total ..	981,381	2,842	442	56,740	2,30,943	·058	128·4	6 4	2,220	4 1 1

Adding to the above Rs. 2,969, the value of liquor in depôts at the commencement of the year, the total charges amounted to Rs. 1,21,997, and the incidence per gallon under the several heads was as follows:—

	Rs.	A.	P.
1. Cost of liquor	0	9	5
2. Distribution...	0	3	3
3. Supervision and sundries	0	0	4
4. Duty	2	1	0
5. Vendors' commission	0	2	4
Total ...	3	0	4
Renters' Profit ...	0	13	0
Retail Price ...	3	13	4

15. The assets of the year being Rs. 1,53,522 as shown below, the renters realized a profit of Rs. 31,525:—

	Rs.
1. Sale-proceeds of liquor	1,50,408
2. Interest on Government Securities deposited	650
3. Value of 1,095 gallons of liquor in the depôts at the close of the year...	2,464
Total ...	1,53,522

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

Strength of Liquors.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	* Rs. A. P.
In the District—				
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	
In the Municipality of Conjeeveram—	Surcharge.			
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 55,218 gallons of 30° under proof, and the net duty thereon, including surcharge, amounted to Rs. 1,28,482,* or Rs. 15,518 less than the guaranteed amount; the deficiency was made good by the renters.

	Rs.
* Duty	1,24,498
Surcharge	3,984
Total ...	1,28,482

3. As usual, liquor was supplied from Messrs. Parry and Co.'s distilleries at Nellikuppam and Tiruvennanallúr, in the South Arcot District, and issued to the sub-depôts from a central depôt at Saidápet. The subjoined statement shows the renters' stock account:—

—	Excise Depôt.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883... ...	4,163	4,763	39
Received	125,268	* 55,244	56,751
Total ...	129,431	60,007	56,790
Issued and sold	55,218	56,751	56,740
Issued to Madras	70,266	...	...
Wastage	1,023	949	...
Total ...	1,26,507	57,700	56,740
Balance ...	2,924	2,307	50

* Includes 26 gallons and 31½ drams, being excess found in godowns.

The wastage in the Central Depôt was ·79 per cent., and that in the sub-depôts 1·58 per cent, against an allowance of 2 5 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-9-3, and inclusive of it Rs. 2-10-5 per gallon.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	3,281	5 8	4 0 10
May „	3,735	6·6	4 1 10
June „	4,666	8·2	4 1 3
July „	4,875	8·6	4 1 0
August „	4,737	8·6	4 1 0
September „	4,242	7·4	4 1 0
October „	5,746	10·1	4 1 3
November „	4,168	7·3	4 1 2
December „	4,743	8·3	4 1 1
January 1884	7,794	13·7	4 1 1
February „	5,225	9·2	4 1 1
March „	3,528	6·2	4 1 1
Total ...	56,740	100·0	4 1 1

The total sales fell short of those in the previous year by 665 gallons.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Prices.
		Sq. mls.		Gals.	Rs.	Gals.	Gals.	Sq. mls.		Rs. A. P.
Saidápet	204,580	342	91	23,036	92,145	·113	253·1	3·8	2,248	4 0 0
Ponnéri	107,513	347	51	6,237	24,950	·058	122·3	6·8	2,109	4 0 0
Tiruvallúr	143,324	507	84	7,668	30,670	·054	91·3	6 0	1,706	4 0 0
Conjeeveram ..	185,649	514	99	13,605	58,402	·732	137·4	5·2	1,875	4 4 8
Chingleput	117,218	436	57	3,759	15,036	·032	65·9	7·6	2,056	4 0 0
Madurántakam ..	223,067	696	60	2,435	9,740	.011	40·6	11 1	3,718	4 0 0
Total ..	981,381	2,842	442	56,740	2,30,943	·058	128·4	6·4	2,220	4 1 1

The total number of shops opened was 442 against 429, and the rate of consumption per head of the population was ·058 as in the previous year. The consumption in the Municipal town of Conjeeveram amounted to 7,067 gallons, or 14 per cent. of the sales in the whole district.

6. The renters' financial statement shows the charges to have amounted to Rs. 1,91,761 as detailed below:—

	RS
(1) Cost of liquor	31,183
(2) Distribution	2,561
(3) Supervision and sundries	14,017
(4) Duty	1,44,000
Total ...	1,91,761

Adding to the above Rs. 17,465, the value of liquor taken over from the previous year's stock in the excise depôt and the sub-depôts, the total charges amounted to Rs. 2,09,226, and the incidence of the charges under the several heads per gallon is shown below:—

	RS.	A.	P.
(1) Cost of liquor	0	9	5
(2) Do. of distribution	0	0	9
(3) Supervision and sundries	0	4	1
(4) Duty	2	10	0
Total ..	3	8	3
Renters' Profit ...	0	5	3
Renters' Price ...	3	13	6
Shopkeepers' Profit ...	0	3	7
Retail Price ...	4	1	1

7. The sale proceeds of liquor and miscellaneous receipts amounted to Rs. 2,29,595. Adding to it Rs. 1,440, the interest on Government Promissory Notes deposited, and Rs. 9,248, the value of liquor on hand at the end of the year—2,924 gallons in the Central Depôt at As. 10-3 and 2,307 gallons in the sub-depôts at Rs. 3-3-3 per gallon—the total assets amounted to Rs. 2,40,283. The total charges being Rs. 2,09,226, the renters' profit for the year was Rs. 31,057.

NORTH ARCOT.—Messrs. Corbett and Morrison had the monopoly of this district, and the stipulations of the contract were as follows:—

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
In the District—				
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 Wálajápet Municipalities—	Surcharge.			
30° Under-proof	0 8 0	4 8 0	4 0 0 }	
60° Do.	0 4 0	3 0 0	2 8 0 }	*5,000 0 0
Total ...	...	...	...	2,05,000 0 0

*Vellore ..
Wálajápet ..

	RS.
	5,000
	900

2. The liquor was supplied from the renters' distilleries at Ranipet and Palmanér, the total quantity issued being 114,044 gallons of 30° under-proof. The net duty thereon, including surcharge on sales in the Municipal towns of Vellore and Wálajápet, amounted to Rs. 2,58,757.* A further sum of Rs. 506 was also collected as duty on 1,247 gallons of over-proof and methylated liquor issued.

	RS.
Duty	2,50,184
Surcharge	8,573
Total ..	2,58,757

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

—	Distilleries.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	43,066	865	...
Manufactured and received	1,83,984	1,14,044	1,09,496
Total ..	2,27,050	1,14,909	1,09,496
Issued and sold	1,14,044	1,09,496	1,09,496
Methylated and over-proof liquor issued	1,247	...	...
Issued to Cuddapah	74,315	...	...
Issued to Kurnool	5,848	...	...
Issued to Madras	1,728	...	...
Rum exported to England	17,800	...	...
Wastage	5,346	1,441	...
Total ...	2,20,328	1,10,937	1,09,496
Balance ..	6,722	3,972	...

The wastage in the distilleries was 2·35 per cent. and that in depôts 1·25 per cent. against an allowance of 2·5 per cent. The duty actually paid on issues was therefore Rs. 2-3-7 per gallon exclusive of surcharge, and Rs. 2-4-9 inclusive of it.

4. The monthly sales were as follows:—

Months.		Sales in Gallons.	Percentage of each Month.
April	1883	5,731	5·2
May	,, ...	8,332	7·6
June	,, ...	9,160	8·4
July	,, ...	9,661	8·8
August	,, ...	9,317	8·5
September	,, ...	8,486	7·7
October	,, ...	10,798	9·9
November	,, ...	8,716	8·0
December	,, ...	10,190	9·3
January	1884	12,585	11·5
February	,, ...	8,829	8·1
March	,, ...	7,691	7·0
Total	...	1,09,496	100·0

The total sales exceeded those of the previous year by 4,410 gallons or 4 per cent. The prices were uniform throughout the year, being Rs. 4-8-0 per gallon in the Municipal towns and Rs. 4 in the rural parts.

5. The subjoined table exhibits the particulars of consumption, distribution of shops, &c., in the several taluks:—

Taluks.		Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Consumption per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
			SQ. MLS.		GALS.	RS.					RS. A. P.
Chittoor	.. ..	171,907	671	44	11,296	45,186	·066	256·7	15·2	3,907	4 0 0
Chandragiri	.. ..	93,151	548	62	14,173	56,691	·152	228·6	8·8	1,502	4 0 0
Palmanér	.. ..	41,815	447	18	2,918	11,674	·070	162·1	24·8	2,323	4 0 0
Gudiyátam	.. ..	154,646	446	62	7,586	30,342	·049	122 3	7·2	2,494	4 0 0
Vellore	.. ..	170,216	454	92	21,107	90,719	·124	220·4	4·9	1,850	4 4 9
Pólúr	.. ..	106,818	443	37	2,424	9,698	·023	65·5	12·0	2,887	4 0 0
Wandiwash	.. ..	148,100	466	14	953	3,851	·006	68·8	33·3	10,578	4 0 0
Arcot	.. ..	147,388	432	39	2,574	10,296	·018	66·0	11·1	3,779	4 0 0
Wálajápet	.. ..	199,177	484	100	19,426	79,986	·098	194·0	4·8	1,991	4 1 11
Náráyanavaram	Division.	128,912		57	8,607	34,429	·067	151·0		2,262	4 0 0
Tirutani	do. ..	146,918	943	37	3,720	14,880	·025	100·5	10·0	3,671	4 0 0
Kálahasti	do. ..	52,037		13	1,522	6,327	·030	121·7		4,003	4 0 0
Maderpauk	do. ..	65,995	874	18	1,354	5,417	·021	75 2	28·2	3,666	4 0 0
Kangundi	do. ..	45,184		12	1,949	7,794	·043	162·4		3,765	4 0 0
Punganúr	do. ..	72,143	342	21	2,527	10,107	·035	120·3	28·5	3,435	4 0 0
Arni	do. ..	73,417	523	48	7,290	29,161	·099	151·9	25 0	1,529	4 0 0
			183						3·8		
	Total ..	1,817,814	7,256	674	109,493	4,46,658	·060	162·5	10·8	2,697	4 1 3

The number of shops opened was 674 against 676 in the previous year, and the rate of consumption per head of the population was ·060 gallon against ·058 gallon in the preceding year. The sales in municipalities amounted to 17,146 gallons or nearly 16 per cent. of the consumption in the whole district.

6. The renters' financial statement shows the following charges :—

	RS.
Depreciation	33,000
Cost of Liquor	80,998
Distribution	21,831
Supervision and Sundries	8,330
Duty	2,59,263
Vendor's Commission	15,202
Total ...	4,18,624

Adding Rs. 35,120, being the value of liquor taken over from the previous year's stock, the total charges amounted to Rs. 4,53,744, and the incidence of the charges under the several heads per gallon is as follows :—

	RS. A. P.
1. Depreciation	0 5 8
2. Cost of Liquor	0 13 8
3. Distribution	0 3 1
4. Supervision and Sundries	0 1 2
5. Duty	2 4 10
6. Vendor's Commission	0 2 3
Total ...	3 14 8
Renters' Profit ...	0 2 7
Retail Price ...	4 1 3

Compared with the preceding year, the manufacturing cost of liquor has greatly increased, owing, it is stated, to the presence of much acidity in the molasses, which affected fermentation and production of spirit. The allowance for depreciation is also excessive.

7. The receipts on account of liquor sold in the district amounted to Rs. 4,47,014. Adding Rs. 2,090, the interest on Government promissory notes deposited, and Rs. 22,914, the valuing liquor on hand at the end of the year—gallons 6,722 in distilleries at Rs. 1-3-4 and gallons

3,972 in depôts at Rs. 3-11-7 per gallon—the total assets were Rs. 4,72,018. The total charges being Rs. 4,53,744, the renters' profit for the year was Rs. 18,274. Adding to this the gains of the two previous years, viz., Rs. 68,270 and Rs. 30,190, respectively, the result is a total profit of Rs. 1,16,734 for the two years and nine months for which the contract was given. The renters must also have made a considerable profit out of the allowance for depreciation.

SOUTH ARCOT.—The annexed table shows the conditions under which the contract was held by the renters Messrs. Parry and Co. :—

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

2. The total quantity of liquor issued was 77,822 gallons of 30° under proof and the net duty levied thereon, including surcharge on sales in the Chidambaram Municipality, amounted to Rs. 1,53,077. The surcharge of duty fell short of the guaranteed amount by Rs. 126 and the deficit was made good by the renters.

	RS.
Duty	1,51,753
Surcharge	1,324
Total ..	1,53,077

The renters' stock account in distilleries, depôts and shops was as follows :—

	Distilleries.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	6,549	6,591	337
Manufactured and received	268,749	77,822	79,677
Total ...	275,298	84,413	80,014
Issued and sold	77,822	79,677	79,306
Do. to Chingleput	126,665	...	...
Do to Pondicherry	656	...	...
Do. under Section 12 of Act III of 1864 ...	44,045	...	...
Methylated and issued	7,562	...	...
Wastage	7,476	1,707	...
Total ...	264,226	81,384	79,306
Balance ...	11,072	3,029	708

The wastage in the distilleries was at the rate of 2·72 per cent. and that in depôts 2·02 per cent. against 2·5 per cent allowed. The true duty on issues was therefore only Rs. 2-0-2 per gallon, inclusive of surcharge, and Rs. 1-15-11 exclusive of it.

3. The monthly sales and average prices are given in the annexed table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			RS. A. P.
April 1883 ...	5,564	7·02	3 10 2
May " ...	5,760	7·26	3 11 5
June " ...	6,372	8·03	3 11 9
July " ...	6,864	8·65	3 12 0
August " ...	6,153	7·76	3 9 7
September " ...	5,990	7·55	3 11 10
October " ...	8,000	10·09	3 12 0
November " ...	5,184	6·54	3 10 6
December " ...	6,522	8·22	3 11 10
January 1884 ...	8,752	11·04	3 12 6
February " ...	6,725	8·48	3 13 3
March " ...	7,421	9·36	3 12 2
Total ..	79,306	100·	3 11 8

The whole quantity of liquor sold was of the strength of 30° under proof. There was no demand for the weaker sort during the year under report The total sales show an increase of gallons 11,168 as compared with those in the preceding year, and the Collector states that this may be in some degree owing to great r vigilance on the part of the Sayer Police round the French frontier. The prices ranged from Rs. 2-13-4 to Rs. 4-1-1 per gallon. The latter price is above the authorized maximum; but the Collector reports that it is not due to any infringement of the law, but to incorrect accounts furnished by the illiterate shopkeepers.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Tindivanam	264,261	816	111	6,196	22,931	·023	56	7	2,381	3 11 3
Tiruvannámalai	163,222	944	156	7,990	29,303	·052	51	6	982	3 10 8
Tirukoilúr	266,489	580	139	9,817	36,950	·048	71	4	1,486	3 12 3
Villupuram	243,896	508	84	7,418	27,848	·031	88	6	2,904	3 12 0
Cuddalore	298,523	459	131	19,379	72,001	·065	148	4	2,279	3 11 5
Vridchachalam	187,068	566	80	8,220	30,744	·044	103	7	2,338	3 11 10
Kallakurchi	196,029	607	125	7,649	28,042	·039	61	4	1,568	3 10 8
Chidambaram	265,250	393	135	12,637	47,978	·046	93	2	1,965	3 12 9
Total ..	1,814,738	4,873	961	79,306	2,95,797	·044	83	5	1,888	3 11 8

The total number of shops opened was 961 against 909 in the preceding year, and the rate of consumption per head of the population was ·044 gallon against ·038 gallon in the previous year. The sales in the municipality of Chidambaram amounted to 2,647 gallons against 2,400 gallons.

5. The renters' financial statement shows the charges to have amounted to Rs. 3,39,226 as given below:—

	RS.
1. Depreciation	9,600
2. Cost of Liquor	1,53,432
3. Distribution	11,398
4. Supervision and Sundries	10,476
5. Duty	1,53,203
6. Vendor's Commission	1,117
Total ...	3,39,226

Adding to the above the value (Rs. 22,838) of liquor taken over from last year's stock in distilleries and depôts, the total charges amounted to Rs. 3,62,064, and the incidence of charges under the several heads per gallon was as follows:—

	RS. A. P.
(1) Depreciation	0 0 7
(2) Cost of Liquor	0 9 5
(3) Distribution	0 2 5
(4) Supervision and Sundries	0 2 3
(5) Duty	2 0 2
Total ...	2 14 10

The sum of Rs 1,117 entered above as vendor's commission is the salary paid by the renters to shopkeepers for the sale of 6,934 gallons in the amani shops, and gives an average rate of Annas 2-7 per gallon. The remainder of the liquor was sold to shopkeepers at an average price of Rs. 3 8-5 per gallon. The average retail price being Rs. 3-11-8, the difference, Annas 3-3, represents the shopkeeper's remuneration. Taking the total sales the vendor's remuneration comes to Annas 2-11 per gallon, and this leaves a profit to the renters of annas 9-11 per gallon.

6. The assets of the year were Rs. 3,03,158 as given below:—

	RS.
(a) The receipts on account of liquor sold ..	2,82,557
(b) Miscellaneous receipts	3,432
(c) Interest on Government securities deposited	1,414
(d) Value of liquor on hand at the end of the year—11,072 gallons in distilleries, at Annas 10, and 3,029 gallons in depôts, at Rs. 2-14-8 per gallon	15,755
Total ...	3,03,158

Deducting from the total charges Rs. 1,11,830 (value of 178,928 gallons issued for other purposes at Annas 10 per gallon), the charges appertaining to the contract for this district amounted to Rs. 2,50,234. The renters therefore realized a profit of Rs 52,924 during the year under report.

TANJORE.—The contract of this district was held by Messrs. Parry and Co. under the following conditions:—

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

The total quantity of liquor issued from the distillery was 43,699 gallons of 30° under-proof, and the net duty paid thereon, including surcharge on sales in the Municipal Towns of Tanjore and Kumbakónam, amounted to Rs. 93,843.* This amount being Rs. 6,157 less than the total minimum revenue guaranteed, the deficit was made good by the renters.

	RS.
*Duty	85,212
Surcharge	8,631
Total ..	93,843

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

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance at the beginning of the year	172	6,746	1,430
Manufactured and received	47,898	43,699	48,542
Total ...	48,070	50,445	49,972
Issued and sold	43,699	48,542	48,393
Issued to Trichinopoly	500	..	...
Wastage	521	650	...
Total ...	44,720	49,192	48,393
Balance ..	3,350	1,253	1,579

The wastage in the distillery was 1·08 per cent., and that in depôts 1·29 per cent, against 2·5 per cent. allowed. The true duty on issues was therefore only Rs. 2-5-1 per gallon, inclusive of surcharge, and Rs. 2-1-11, exclusive of it.

3. The monthly sales and average prices are given in the annexed table :—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			RS. A. P.
April 1883	2,930	6·1	3 14 6
May " ...	3,206	6·6	3 14 10
June "	3,622	7·5	3 14 11
July "	3,762	7·8	3 14 9
August "	3,595	7·4	3 14 9
September "	3,450	7·1	3 14 9
October "	4,454	9 2	3 14 6
November "	4,085	8·4	3 15 0
December "	4,622	9·6	3 15 1
January 1884	5,627	11·6	3 15 0
February "	4,474	9·3	3 14 6
March "	4,566	9·4	3 14 8
Total ...	48,393	100·0	3 14 10

The total sales show an increase of 8,706 gallons as compared with those in the previous year. The Collector states that this is due partly to the extension of the use of liquor by the people, and partly to the more intimate knowledge of the district possessed by the renters, which enabled them to regulate the supply to the various parts of the district, and to check smuggling in a more efficient manner.

4. The particulars of consumption, distribution of shops, &c., are given in the subjoined statement :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		SQ. MLS.		GALS.	RS.	GAL.	GALS.	SQ. MLS.		RS. A P.
Tanjore	375,086	672	86	17,322	69,730	·046	201·4	7·8	4,361	4 0 5
Kumbakónam ..	370,723	314	101	10,977	45,022	·029	108 7	3·1	3,670	4 1 7
Máyavaram	238,994	332	58	3,945	14,792	·016	68·0	5·7	4,121	3 12 0
Shiyali	114.041	159	24	1,041	3,902	·009	43 4	6·6	4,752	3 11 11
Nannilam	220,202	279	54	893	3,349	004	16·5	5·2	4.078	3 12 0
Negapatam	216,867	239	43	11,268	42,238	·052	262 0	5·6	5,043	3 12 0
Tiruturaipúndi ..	168,103	466	3	231	866	·001	77·0	155·3	56,034	3 12 0
Mannárgudi ..	181,650	284	37	1,639	6.146	·009	44 0	7·7	4,909	3 12 0
Patukóta	244,717	909	25	1,082	4,059	·004	43 3	36 4	9,789	3 12 0
Total ..	2,130,383	3,654	431	48,393	1,90,104	·023	112·3	8 6	4,943	3 14 10

The total number of shops opened was 431 against 423 in the previous year, and the rate of consumption per head of the population was ·023 gallon against ·019 gallon. The consumption in the Municipalities was 29,690 gallons, or 61 per cent. of the sales in the whole district.

	GALLONS.
Tanjore	9,544
Kumbakónam	7,719
Negapatam	9,816
Máyavaram	1,476
Mannárgudi	1,135
Total ..	29,690

5. The renters' financial statement shows the charges to have amounted to Rs. 1,75,141, but from this sum should be deducted Rs. 14,824, the value of building and machinery erroneously included under "Cost of distillation," and a sum of Rs. 1,779 should be added thereto on account of depreciation at 12 per cent. per annum on the value of distillery building and plant (Rs. 14,824). The "other items" include Rs. 507 on account of bungalow rent and Rs. 339 on account of travelling expenses. These should be transferred to "Supervision." The sum of Rs 116 charged on account of interest is inadmissible and will be struck out. The charges thus modified stand as given below :—

	RS.
1. Depreciation	1,779
2. Cost of liquor	22,153
3. Distribution	8,047
4. Supervision	9,115
5. Sundries	1,935
6. Duty	1,00,000
7. Vendors' commission	18,951
Total ...	1,61,980

6. Adding to the above Rs. 19,514, the value of liquor on hand at the beginning of the year—172 gallons in the distillery at Annas 7-10, and 6,746 gallons in the depôts at Rs. 2-14-1—the total charges amounted to Rs. 1,81,494, 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 7 7
3. Distribution	0 3 0
4. Supervision	0 3 3
5. Sundries	0 0 8
6. Duty	2 4 6
7. Vendors' commission	0 6 3
Total ...	3 9 9
Renters' Profit ...	0 5 1
Retail Price ...	3 14 10

7. The receipts amounted to Rs. 1,98,447, as shown in the margin. Adding to this Rs. 1,000, the interest on Government Promissory Notes deposited, and Rs. 5,373, the value of liquor on hand at the end of the year—3,350 gallons in the distillery at Annas 8-1, and 1,253 gallons in depôts at Rs. 2-15-0 per gallon—the total assets were Rs. 2,01,820. The total charges being Rs. 1,81,494, the renters' profit was Rs 23,326.

	Rs.
Value of liquor sold in the district	1,95,677
Do. do. supplied to Trichinopoly ..	266
Miscellaneous receipts	2,504
Total ..	1,98,447

TRICHINOPOLY.—Messrs. Parry and Co. had the monopoly of this district, and the stipulations of the contract were as follows :—

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

	Rs.
*Duty	1,02,339
Surcharge	12,657
Total ..	1,14,996

2. The renters have a distillery at Trichinopoly, and from it most of the liquor issued to the district was supplied. The total quantity excised was 52,481 gallons of 30° under-proof, and the net duty realized thereon, including surcharge on sales in the Municipalities of Trichinopoly and Srirangam, was Rs. 1,14,996.*

3. The subjoined table shows the stock account of the renters in distillery, depôts and shops :—

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	2,032	43	...
Manufactured and received	53,115	52,481	51,875
Total ...	55,147	52,524	51,875
Issued and sold	52,481	51,875	51,875
Wastage	55	503	...
Total ...	52,536	52,378	51,875
Balance ...	2,611	146	....

The wastage in the distillery was ·1 per cent. and that in depôts ·96 per cent., against the usual allowance of 2·5 per cent. The actual duty paid was therefore only Rs. 2-3-5 per gallon including surcharge, and Rs. 1-15-6 exclusive of it.

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

Months.	Quantity sold.	Percentage.	Sale-proceeds.	Average Price per Gallon.
	GALS.		RS.	RS. A. P.
April 1883	3,958	7·6	15,688	3 15 5
May „	3,804	7·3	15,216	4 0 0
June „	4,226	8·2	16,867	3 15 10
July „	4,707	9·1	18,692	3 15 6
August „	4,117	7·9	16,415	3 15 10
September „	3,696	7·1	14,763	3 15 11
October „	5,190	10·0	20,722	3 15 11
November „	4,518	8·7	18,143	4 0 3
December „	4,875	9·4	19,541	4 0 2
January 1884	5,128	9·9	20,488	3 15 11
February „	4,192	8·1	16,735	3 15 10
March „	3,464	6·7	13,920	4 0 3
Total ...	51,875	100	2,07,190	3 15 11

The total sales exceeded those of the previous year by 3,069 gallons.

5. The annexed statement gives the particulars of consumption, distribution of shops, &c. :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Trichinopoly Cantonment.	84,449	486	34	25,315	1,07,587	·300	744·6	5·2	2,484	4 4 0
Do. Taluk ..	251,069		59	4,415	16,557	·018	74·0		4,255	3 12 0
Kulitalai	201,990	879	58	3,246	12,174	·016	56·0	15·2	3,483	3 12 0
Musiri	258,068	748	90	6,013	22,549	·023	66·8	8·3	2,867	3 12 0
Perambalúr	172,281	686	76	4,164	15,614	·024	55·0	9·0	2,267	3 12 0
Udayárpálaiyam	247,176	762	70	8,722	32,709	·035	124·6	10·9	3,531	3 12 0
Total ..	1,215,033	3,561	387	51,875	2,07,190	·043	134·0	9·2	3,139	3 15 11

The total number of shops opened was 387 against 372 in the preceding year, and the rate of consumption per head of the population was ·043 gallon against ·040 gallon in the previous year. The consumption in the two Municipalities of the district was 25,315 gallons, or 49 per cent. of the total sales in the whole district.

6. In the renters' financial statement, the charges are shown as Rs. 1,69,990, but the following alterations have to be made in them :—

(*a*) Rupees 18,524 shown as vendors' commission should be struck out, as the amount represents merely the shopkeepers' profits, and as only the net amount for which liquor was sold to them is included on the receipt side.

(*b*) Cost of repairs to the distillery buildings (Rs. 480), rewards paid (Rs. 68), and price of tents (Rs. 200), should also be excluded.

(*c*) Depreciation of the distillery apparatus and buildings at 12 per cent. per annum on the original cost of Rs. 15,000 should be added.

The charges thus modified amount to Rs. 1,52,518, as particularized below :—

	Rs.
1. Depreciation	1,800
2. Cost of liquor	21,262
3. Cost of distribution	5,768
4. Supervision and sundries	8,692
5. Duty	1,14,996
Total ...	1,52,518

Adding to the above Rs. 1,146, the value of liquor on hand at the beginning of the year, the total charges amounted to Rs. 1,53,664, and the incidence of the charges under the several heads per gallon was as follows:—

	Rs.	A.	P.
(1) Depreciation	0	0	7
(2) Cost of Liquor	0	6	6
(3) Distribution	0	1	9
(4) Supervision and sundries	0	2	8
(5) Duty	2	3	5
Total ...	2	14	11
Renters' profit ...	0	11	3
Renters' price ...	3	10	2
Shopkeepers' profit ...	0	5	9
Retail price ...	3	15	11

7. The assets of the year were Rs. 1,93,440, as detailed below:—

	Rs.
(*a*) Current collections	1,88,666
(*b*) Arrear do.	1,361
(*c*) Miscellaneous receipts	831
(*d*) Interest on Government Promissory Notes deposited.	1,030
(*e*) Value of liquor on hand at the end of the year—2,611 gallons in the distillery at As. 7-1, and 146 gallons in depôts at Rs. 2-11-6, per gallon	1,553
Total ...	1,93,441

Deducting the total charges—Rs. 1,53,664—the renters realized a profit of Rs. 39,777 during the year under report.

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

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
In the District—				
30° under proof	Rs. A. P. 1 8 0	Rs. A. P. 3 4 0	Rs. A. P. 2 12 0	75,300
60° do.	0 14 0	2 8 0	2 0 0	
In the Municipalities of Madura and Dindigul—	Surcharge.			
30° under proof	0 8 0	3 12 0	3 4 0	4,700
60° do.	0 4 0	2 12 0	2 4 0	
Total ...	...	...	...	80,000

* Duty .. Rs. 99,725
Surcharge 8,266
Total .. 1,07,991

2. The total quantity of liquor issued was 68,188 gallons of 30° under proof, and the net duty paid thereon, including surcharge, amounted to Rs. 1,07,991.*

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

—	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883...	198	3,242	...
Manufactured and received	69,876	68,188	66,774
Total ...	70,074	71,430	66,774
Issued and sold	68,188	66,774	66,774
Wastage	580	1,452	..
Total ...	68,768	68,226	66,774
Balance ...	1,306	3,204	...

The wastage in the distillery was ·83 per cent. and that in depôts 2·03 against 2·5 per cent. allowed. The true duty on issues (30° under proof), exclusive of surcharge, was therefore Rs. 1-7-11 and inclusive of it Rs. 1-9-10 per gallon.

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

Months.		Sales in Gallons.	Percentage of Sales.	Average Price. Rs.	A.	P.
April	1883	4,612	6·9	3	6	2
May	,, ...	4,684	7·0	3	6	0
June	,, ...	5,082	7·6	3	6	0
July	,, ...	5,724	8·6	3	5	11
August	,, ...	5,512	8 3	3	5	10
September	,, ...	5,461	8·2	3	5	10
October	,, ...	6,101	9·1	3	6	1
November	,, ...	5,513	8·3	3	6	4
December	,, ...	5,902	8·8	3	6	2
January	1884	6,755	10·1	3	5	10
February	,, ...	5,919	8·9	3	5	10
March	,, ...	5,509	8 2	3	5	11
	Total ...	66,774	100 0	3	6	0

The total sales exceeded those of the previous year by 8,311 gallons or by 14 2 per cent. 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. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price. Rs.	A.	P.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.					
Madura	215,333	335	102	15,904	57,747	·074	155·9	3 3	2,111	3	10	1
Tirumangalam ..	203,693	625	70	3,786	12,306	·019	54·1	8·9	2,910	3	4	0
Melúr	132,537	628	67	2,035	6,613	·015	30·4	9·3	1,978	3	4	0
Dindigul	304,783	1,071	70	10,835	37,422	·036	154·8	15·3	4,354	3	7	3
Palni	171,515	910	60	9,100	29,576	·053	151·7	15·1	2,859	3	4	0
Periyakulam ..	232,123	1,169	55	7,146	23,223	·031	129·9	21·2	4,220	3	4	0
Ramnad	136,483	2,112	168	12,647	41,104	·093	75·3	12·6	812	3	4	0
Sivaganga	772,208	1,551	182	5,321	17,292	·007	29·2	8·5	4,243	3	4	0
Total ..	2,168,680	8,401	774	66,774	2,25,283	·031	86·3	10·9	2,802	3	6	0

The total number of shops opened was 774 against 716 in the previous year, and the rate of consumption per head of the population was ·031 gallon against ·027 gallon; there was an increase in the rate per head in all the taluks, except Melúr where there was a slight decrease. The consumption in the Municipalities was 16,532 gallons, or nearly 25 per cent. of the sales in the whole district.

	GALS.
Madura	12,118
Dindigul	4,414
Total ..	16,532

6. The charges according to the renters' financial statement amounted to Rs. 1,81,585, but from this sum should be deducted Rs. 6,000 charged on account of depreciation of plant, and Rs. 981 should be added to it, being the allowance for depreciation at 12 per cent. per annum on the total amount sunk in buildings, tools and plant, viz., Rs. 8,171 (Rs. 8,008 + 166). Thus modified the charges amounted to Rs. 1,76,566 as classified below :—

	RS.
(1) Depreciation	981
(2) Cost of liquor	39,835
(3) Distribution	15,830
(4) Supervision	10,533
(5) Sundries	1,397
(6) Duty	1,07,990
Total ...	1,76,566

Adding to this Rs. 8,753, the value of liquor taken over from last year's stock, the total charges amounted to Rs. 1,85,319, 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 9 5
(3) Distribution	0 3 9
(4) Supervision	0 2 6
(5) Sundries	0 0 4
(6) Duty	1 9 10
Renters' profit	2 10 1
Renters' price	0 9 0
Shopkeepers' remuneration	3 3 1
Retail price	0 2 11
	3 6 0

7. The receipts from shopkeepers on account of liquor sold amounted to Rs. 2,13,037. Adding to this Rs. 800, the interest on the renters' deposit, and Rs. 8,849, the value of liquor on hand at the end of the year, viz., 1,306 gallons in the distillery at Annas 9-8, and 3,204 gallons in depôts at Rs. 2-8-3 per gallon, the total assets amounted to Rs. 2,22,686. The total charges being Rs. 1,85,319, the renters' profit for the year was Rs. 37,367.

TINNEVELLY.—The contract for this district was held by Thavasimutu Nadar under the following conditions :—

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

2. The total quantity of liquor excised was 47,440 gallons of 30° under proof and 9,772 gallons of 60° under proof, the net duty levied on which amounted to Rs. 77,718.

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

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	2,134	1,930	177
Manufactured and received	55,633	53,024	51,996
Total ...	57,767	54,954	52,173
Issued and sold	53,024	51,996	52,089
Sent to the Collector of Madras as sample	...	7	...
Wastage	1,196	1,060	...
Total ...	54,220	53,063	52,089
Balance ...	3,547	1,891	84

The wastage in the distillery was at the rate of 2·07 per cent. and that in depôts 1·93 against 2·5 per cent. allowed. The true duty on issues was therefore Rs. 1-7-11 per gallon of 30° under proof.

4. The monthly sales and average prices are given in the subjoined statement :—

Months.	Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of Each Strength. 30° Under Proof.	Percentage of Each Strength. 60° Under Proof.	Percentage of Sales each month to total sales in the year.	Average Retail Price. 30° Under Proof.	Average Retail Price. 60° Under Proof.	Average Retail Price. Both.
April 1883	2,522	676	3,198	78·9	21·1	5·7	RS. A. P. 3 3 6	RS. A. P. 2 0 0	RS. A. P. 2 15 4
May „	2,848	635	3,483	81·8	18·2	6·2	3 3 6	2 0 0	2 15 11
June „	3,341	752	4,093	81·6	18·4	7·3	3 3 6	2 0 0	2 15 11
July „	4,019	845	4,864	82 6	17·4	8·6	3 3 6	2 0 0	2 15 11
August „	4,063	902	4,965	81·8	18·2	8·8	3 3 7	2 0 0	3 0 2
September „	3,993	767	4,760	83·9	16·1	8·5	3 3 6	2 0 0	3 0 0
October „	4,264	900	5,164	82·6	17·4	9·2	3 3 6	2 0 0	3 0 5
November „	3,969	762	4,731	83·9	16·1	8·4	3 3 6	2 0 0	3 0 1
December „	4,639	793	5,432	85·4	14·6	9 7	3 3 7	2 0 0	3 0 5
January 1884	5,512	1,156	6,668	82·7	17·3	11·8	3 3 7	2 0 0	3 0 9
February „	4,221	922	5,143	82·1	17·9	9·1	3 3 8	2 0 0	3 0 3
March „	3,147	605	3,752	83 9	16·1	6·7	3 3 7	2 0 0	3 0 1
Total ..	46,538	9,715	56,253	82·7	17·3	100·0	3 3 5	2 0 0	3 0 4
							3 3 7	2 0 0	3 0 2

Compared with the sales in the previous year, there was an increase of 8,536 gallons in the consumption of the stronger liquor and a decrease of 1,445 gallons in that of the weaker sort.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		SQ. MILS.		GALS.	RS.	GALS.	GALS.			RS. A. P.
Tinnevelly	171,378	327	92	10,314	31,282	·060	112·1	3·6	1,863	3 0 6
Nánguméri	174,347	665	90	4,979	10,732	·029	55·3	7·4	1,937	2 2 6
Ambásamudram ..	165,152	569	70	3,537	11,044	·021	50·5	8 1	2,359	3 1 11
Tenkási	140,405	361	51	3,150	8,237	·022	61·8	7·1	2,753	2 9 10
Sankaranainárkoil ..	181,064	712	87	3,842	11,366	·021	44 2	8 2	2,081	2 15 4
Srivilliputur ..	163,608	571	54	2,520	8,088	·015	46·7	10·6	3,030	3 3 4
Sátúr	150,886	548	63	4,404	14,311	.029	69·9	8·7	2,395	3 4 0
Otapidáram	269,797	1,075	156	15,864	51,273	·059	101·7	6·9	1,729	3 3 8
Tenkarai	283,110	553	132	7,643	23,062	·027	57·9	4·2	2,145	3 0 3
Total ..	1,699,747	5,381	795	* 56,253	1,69,395	·033	70·8	6·8	2,138	3 0 2

* 30° Under Proof .. .. GALS. 46,538
60° do. 9,715

The total number of shops opened was 795 against 827 in the previous year, and the rate of consumption per head of the population was ·033 against ·029.

6. The renter's financial statement shows the charges to have amounted to Rs. 1,32,265, exclusive of the value of balance of liquor taken over from the previous year's stock; but the following modifications should be made:—

(*a*) The sum of Rs. 2,640 shown as the cost of materials used appears to be depreciation on buildings and tools and plant. The amount is excessive; 12 per cent. will as usual be allowed for depreciation on the value of the distillery buildings and tools and plant which is entered as Rs. 9,766.

(*b*) Rs. 813 charged on account of charity expenses is inadmissible, and Rs. 415 expended in the repair of distillery and distiling vessel should be met from the allowance for depreciation of stock.

(*c*) The correct amount of duty paid is not Rs. 77,738, but Rs. 77,718 as given in Statement No. I.

Thus altered the charges amounted to Rs. 1,30,182 as shown below:—

	RS.
(1) Depreciation ..	1,172
(2) Cost of liquor	28,356
(3) Cost of distribution ..	13,880
(4) Supervision	7,009
(5) Sundries	2,347
(6) Duty ..	77,718
Total	1,30,182

Adding to the above Rs 5,895, the value of liquor taken over from last year's stock in distillery and depôts, the total charges amounted to Rs. 1,36,377, and the incidence of 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.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Depreciation ...	0 0 4	0 0 4	0 0 2
2. Cost of liquor	0 7 10	0 8 5	0 4 10
3. Cost of distribution	0 4 0	0 4 0	0 4 0
4. Supervision	0 2 0	0 2 0	0 2 0
5. Sundries	0 0 8	0 0 8	0 0 8
6. Duty ...	1 6 1	1 7 11	0 13 8
Total ...	2 4 11	2 7 4	1 9 4
Renter's Profit ...	0 8 4	0 9 6	0 2 8
Renter's Price ...	2 13 3	3 0 10	1 12 0
Shopkeeper's Profit ...	0 2 11	0 2 9	0 4 0
Retail Price ...	3 0 2	3 3 7	2 0 0

7. The receipts on account of liquor sold amounted to Rs. 1,58,914 and the miscellaneous collections to Rs. 429. Adding to these Rs 650, the interest on Government Promissory Notes deposited, and Rs 6,790, the value of liquor on hand at the end of the year—3,547 gallons of 30° under proof in the distillery at Annas 8-9 and 1,500 gallons of 30° under proof in the depôts at Rs. 2-7-11, and 684 gallons of 60° under proof in the depôts at Rs. 1-9-11 per gallon—the total assets amounted to Rs 1,66,783. The total charges, being Rs. 1,36,377, the renter's profit for the year under report is Rs. 30,406.

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

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

—	Duty.	Prices. Maximum.	Prices. Minimum.
	RS. A. P.	RS. A. P.	RS. A. P.
In the District—			
30° Under proof	2 0 0	3 12 0	3 4 0
60° Do.	1 2 0	2 12 0	2 4 0
	Surcharge.		
In the Municipalities of Coimbatore, Erode and Karúr—			
30° Under proof	0 8 0	4 4 0	3 12 0
60° Do.	0 4 0	3 0 0	2 8 0

2. The total quantity of liquor excised was 70,034 gallons of 30° under-proof, and the net duty paid thereon, including surcharge on sales in the Municipal towns of Coimbatore, Erode and Karúr, amounted to Rs. 1,44,914.* There were also 13 gallons and 16 drams of proof liquor supplied to the District Medical Officer at Coimbatore for Government purposes free of duty.

	RS.
*Duty	1,36,566
Surcharge	8,348
Total ..	1,44,914

3. The subjoined table shows the stock account of the renter:—

—	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883 ...	3,881	741	2,476
Manufactured and received ...	70,401	70,034	68,045
Total ...	74,282	70,775	70,521
Issued and sold	70,034	68,045	67,991
Issued to the District Medical Officer for Government purposes.	27	...	...
Wastage	1,221	971	...
Total ...	71,282	69,016	67,991
Balance ...	3,000	1,759	2,530

The wastage in the distillery was 1·64 per cent., and that in depôts 1·37 per cent., against 2·5 per cent. allowed. The true duty on issues, exclusive of surcharge, was therefore Rs. 1-15-8, and inclusive of it, Rs. 2-1-7, per gallon.

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

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			RS. A. P.
April 1883	4,954	7·3	3 13 11
May „	5,440	8·0	3 14 0
June „	5,806	8·5	3 13 11
July „	5,904	8·7	3 13 10
August „	5,821	8·6	3 13 11
September „	5,526	8·1	3 13 9
October „	6,263	9·2	3 14 0
November „	6,096	9·0	3 13 11
December „	6,066	8·9	3 14 0
January 1884	6,386	9·4	3 13 10
February „	4,791	7·0	3 14 1
March „	4,938	7·3	3 14 1
Total ...	67,991	100·0	3 13 11

The total sales show a small decrease of 761 gallons, or 1·1 per cent. as compared with those of the preceding year.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Coimbatore	267,804	804	90	20,800	83,556	·078	231·1	8 9	2,976	4 0 3
Satyamangalam ..	151,313	1,174	63	6,355	23,821	·042	100 9	18 6	2,402	3 12 0
Kollegál	77,522	1,062	69	6,185	23,193	·080	89 6	15·4	1,123	3 12 0
Pollâchi	172,909	710	55	4,510	16,914	·026	82·0	12·9	3,144	3 12 0
Erode	195,669	598	48	7,011	27,964	·036	146·1	12 5	4,076	3 15 10
Bhavâni	94,123	722	38	3,192	11,970	·034	84·0	19 0	2,477	3 12 0
Palladam	213,391	742	73	5,170	19,388	·024	70 8	10 2	2,923	3 12 0
Dharapuram	195,232	835	65	4,734	17,755	·024	72 8	12 8	3,004	3 12 0
Karûr	177,165	612	66	5,590	22,033	·032	84·7	9·3	2,684	3 15 1
Udamalpet	112,572	583	60	4,444	16,664	·039	74·1	9·7	1,876	3 12 0
Total ..	1,657,690	7,842	627	67,991	2,63,258	·041	108·4	12 5	2,644	3 13 11

* Coimbatore .. .. Gallons. 11,203
Erode 3,349
Karûr 2,143
Total .. 16,695

The number of shops opened was 627 against 624 in the previous year, but the rate of consumption per head of the population remained nearly the same, *i.e.*, ·041 gallon. The consumption in the municipalities was 16,695 gallons, or 2·6 per cent. of the sales in the whole district.

6. The renter's financial statement shows the charges to have amounted to Rs. 2,39,616, to which a sum of Rs. 1,881 should be added, on account of depreciation of distillery buildings and plant as stated by the renter. The charges thus admitted amount to Rs. 2,41,749, classified as follows:—

	Rs.
1. Depreciation	1,881
2. Cost of liquor	68,859
3. Distribution	13,167
4. Supervision	11,589
5. Sundries	1,087
6. Duty	1,44,914
Total ...	2,41,497

Adding to the above Rs. 5,951, being the value of liquor taken over from last year's stock in the distillery and depôts, the total charges amounted to Rs. 2,47,448, 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	1	0	0
3. Distribution	0	3	1
4. Supervision	0	2	8
5. Sundries	0	0	3
6. Duty	2	1	7
Total ...	3	8	0
Renter's profit ...	0	3	2
Renter's price ...	3	11	2
Vendor's remuneration ...	0	[illegible]	[illegible]
Retail price ...	[illegible]	2	9
	3	13	11

7. The receipts on account of liquor sold, exclusive of arrear collections, which were included in the previous year's account, amounted to Rs. 2,47,793. Adding to this Rs. 3,675, being the amount due by shopkeepers; Rs. 2 996, being the miscellaneous receipts; Rs 1,388, being the interest on Government Promissory Notes deposited; and Rs. 9,060, being the value of liquor on hand at the end of the year—3,000 gallons in the distillery at Rs. 1-0-5, and 1,759 gallons in depôts at Rs. 3-6-5, per gallon—the total assets were Rs. 2,64,912. The total charges being Rs. 2,47,700, the difference—Rs. 17,461—represents the renter's 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 stipulations of the contract being as given below:—

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

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

	Nilgiris. Quantity.	Nilgiris. Duty.	Wynaad. Quantity.	Wynaad. Duty.
	GALS.	RS.	GALS.	RS.
20° Under Proof	18,801	61,103	11,777	38,275
30° Do.	36,973	1,03,986	...	...
Total ...	...	1,65,089	...	38,275
Deduct 2½ per cent. for wastage	...	4,127	...	955
Balance ..	...	1,60,962	....	37,320

The duty realized on the issues in Wynaad fell short of the minimum revenue guaranteed, but the deficit was more than made good by the excess over the guaranteed amount in Nilgiris.

3. There was no distillery in the district. The liquor required was as usual supplied from the Purli distillery in Pálghat Taluk of the Malabar District. The following statement shows the stock account of excised and unexcised liquor reduced to 30° under proof:—

	Depôts of Excise.	Out-depôts.	Shops.
Nilgiris.	GALS.	GALS.	GALS.
Balance on 1st April 1883	355	1,690	51
Manufactured and received ...	61,002	58,460	57,458
Total ...	61,357	60,150	57,509
Issued and sold	58,460	57,458	57,453
Wastage	2,401	1,317	...
Total	60,861	58,775	57,453
Balance ...	493	1,375	56

—	Depots of Excise.	Out depots.	Shops.
Wynaad.			
Balance on 1st April 1883 ...	...	373	...
Manufactured and received ...	...	13,459	13,141
Total ...	...	13,832	13,141
Issued and sold	...	13,141	13,141
Wastage	...	336	....
Total ...	...	13,477	13,141
Balance ...	...	355	...

The wastage in the out-depôts of Nilgiris and Wynaad containing excised liquor was 2·23 per cent.

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

Months.	Nilgiris. 20° Under Proof.	30° Under Proof.	Total.	Per-centage.	Proportion of Sales of Liquor of each Strength. 20° Under Proof.	30° Under Proof.	Wynaad. 20° Under Proof.	Per-centage.
	GALS.	GALS.	GALS.				GALS.	
April 1883	1,625	3,311	4,936	9·0	32·9	67·1	880	7·6
May ,, ...	1,680	3,300	4,980	9·1	33·7	66·3	789	6·9
June ,, ...	1,733	3,087	4,820	8·8	36·0	64·0	695	6·0
July ,, ...	1,644	2,984	4,628	8·4	35·5	64·5	665	5·8
August ,, ...	1,610	3,026	4,636	8·5	34·7	65·3	697	6·1
September ,, ...	1,634	2,940	4,574	8·2	34·3	65·7	826	7·2
October ,, ...	1,592	3,190	4,782	8·7	33·3	66·7	914	8·0
November ,, ...	1,420	2,919	4,339	7·9	32·7	67·3	986	8·6
December ,, ...	1,448	2,887	4,335	7·9	33·4	66·6	1,130	9·9
January 1884	1,434	2,851	4,285	7·8	33·5	66·5	1,253	10·9
February ,, ...	1,224	2,830	4,054	7·4	30·2	69·8	1,315	11·4
March ,, ...	1,456	3,100	4,556	8·3	32·0	68·0	1,338	11·6
Total ...	18,400	36,425	54,825	100·0	33·0	66·4	11,498	100·0

The total sales show an increase of 1,115 gallons as compared with those in the previous year, the increase occurring in Wynaad. The falling off in the sales of Nilgiris is stated to be due to the depression of the mining and agricultural industries during the year under report.

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

—	Population.	Area.	Number of Shops opened.	Consumption. Quantity	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.			RS. A. P.
Nilgiris ...	91,034	957	60	54,825	2,55,914	·602	913·7	15·9	1,517	4 10 8
Wynaad ...	88,091	999	86	11,498	57,492	·131	133·7	11·6	1,024	5 0 0
Total ...	179,125	1,956	146	66,323	3,13,406	·370	454·3	13·4	1,227	4 11 7

The number of shops opened was 146 against 158 in the previous year, and the rate of consumption per head of the population was ·370 gallon against ·364 gallon. The consumption in the municipalities was 40,424 gallons, or nearly 74 per cent. of the sales in the district of Nilgiris.

	20° Under Proof.	30 Under Proof.
Ootacamund	10,212	19,267
Coonoor	2,923	8,022
Total ...	13,135	27,289

6. The renters' financial statement shows the charges to have amounted to Rs. 3,14,222 for the two tracts, but the following alterations should be made :—

(1) The sum of Rs. 10,954 entered as the cost of fuel and other distillery charges in the Wynaad Taluk should be deducted, the amount being already included in the account for Nilgiris.

(2) Rs. 2,410 should be added on account of depreciation at 12 per cent. per annum on the value of tools and plant (Rs 20,081).

(3) The amount of excise duty for Wynaad Taluk should be Rs. 37,320 instead of Rs. 37,369.

Thus modified, the charges amounted to Rs. 3,05,629, classified as follows :—

	RS.
1. Depreciation	2,410
2. Cost of liquor	55,331
3. Distribution	20,544
4. Supervision	9,231
5. Sundries	1,398
6. Duty	1,98,282
7. Vendor's commission	18,433
Total ...	3,05,629

Adding to the above Rs. 8,609 the value of liquor taken over from last year's stock—355 gallons of unexcised liquor of 30° under proof at As. 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 charges amounted to Rs. 3,14,238; 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.
	RS. A. P.	RS A. P.	RS. A. P.
1. Depreciation	0 0 7	0 0 7	0 0 7
2. Cost of Liquor	0 14 4	0 12 6	0 13 4
3. Cost of Distribution	0 5 0	0 5 0	0 5 0
4. Supervision	0 2 3	0 2 3	0 2 3
5. Sundries	0 0 4	0 0 4	0 0 4
6. Duty	3 3 7	2 13 2	3 0 1
7. Vendor's Commission ...	0 4 5	0 4 5	0 4 5
Total ...	4 14 6	4 6 3	4 10 0
Renters' Profit ...	0 1 6	0 1 9	0 1 7
Retail Price ...	5 0 0	4 8 0	4 11 7

7. The total receipts on account of liquor sold in Nilgiris and Wynaad amounted to Rs. 3,13,425, and miscellaneous receipts to Rs. 1,981. Adding to these Rs. 1,960, the interest on Government securities deposited, and Rs. 7,452, the value of liquor on hand at the end of the year—496 gallons of unexcised liquor of 30° under proof at As. 13-1 and 826 gallons of excised liquor of 20° under proof at Rs. 4-10-1 and 785 gallons of excised liquor of 30° under proof at Rs. 4-1-8 per gallon—the total assets were Rs. 3,24,818. The total charges being Rs. 3,14,238, the renters' profit for the year was Rs. 10,580.

SALEM.—The contract of this district was held by Messrs. Wilson and Co., subject to the following conditions :—

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum	Minimum Revenue guaranteed
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A P.
In the District—				
30° Under-proof	2 4 0	4 0 0	3 8 0	
60° Do.	1 4 0	2 12 0	2 4 0	1,36,000 0 0
In the Salem Municipality—	Surcharge.			
30° Under-proof	0 8 0	4 8 0	4 0 0	
60° Do.	0 4 0	3 0 0	2 8 0	4,700 0 0
Total ..	..	..	..	1,40,700 0 0

There were no issues of liquor of 60° under-proof; but those of 30° under-proof were 78,767 gallons, the net duty paid thereon, including surcharge on sales in the Municipality of Salem, being Rs. 1,78,660.* In addition to this, 35 gallons of proof liquor were issued, on which a duty of Rs. 140 was separately collected.

	Rs.
Duty	1,72,796
Surcharge	5,864
Total ..	1,78,660

2. The renters' stock account is given below :—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st April 1883	7,919	2,270	1
Manufactured and received	77,438	*78,817	76,757
Total ...	85,357	81,087	76,758
Issued and sold	78,817	76,757	75,714
Wastage	...	1,336	...
Total ...	78,817	78,093	75,714
Balance ..	6,540	2,994	1,044

* Including 35 gallons at proof on which a separate duty of Rs. 140 was paid.

There was no wastage in the distillery; but that in depôts was 1·65 per cent. against 2·5 per cent. allowed. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-3-8, and inclusive of it Rs. 2-4-11.

3. The monthly sales and average prices are given in the subjoined table :—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	5,815	7·7	4 0 5
May "	5,431	7·2	4 0 10
June "	6,337	8·4	4 1 1
July "	6,519	8·6	4 1 2
August "	5,572	7·4	4 0 10
September "	5,653	7·5	4 1 2
October "	6,981	9·2	4 1 1
November "	6,595	8·7	4 1 2
December "	7,121	9·4	4 1 2
January 1884	8,067	10·7	4 1 2
February "	6,036	7·9	4 1 4
March "	5,587	7·3	4 1 0
Total ...	75,714	100·0	4 1 1

The total sales show an increase of 9,835 gallons, or nearly 15 per cent. as compared with those in the preceding year. This, the Collector states, is due to the favorable character of the season and to the recovery from the heavy fall in sales which took place in 1882-83 after the Salem riots.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Salem	327,178	1,069	153	23,748	1,00,497	·072	155·2	7·0	2,138	4 3 9
Atúr	158,554	892	72	6,025	24,102	·038	83·7	12·4	2,202	4 0 0
Námakal	254,577	803	108	6,324	24,773	·025	58·6	7·4	2,357	3 14 8
Tiruchengód	191,328	635	46	4,305	17,220	·023	93·6	13·8	4,159	4 0 0
Dharmapuri	135,826	914	96	9,070	36,280	·067	94·5	9·5	1,415	4 0 0
Krishnagiri	120,929	678	81	6,513	26,052	·054	80·4	8·4	1,493	4 0 0
Hósúr	131,770	1,218	59	4,935	19,741	·037	83·6	20·6	2,233	4 0 0
Tirupatúr	169,977	748	79	8,337	33,346	·049	105·5	9·5	2,152	4 0 0
Uttankarai	109,456	917	118	6,457	25,828	·059	54·7	7·8	928	4 0 0
Total ..	1,599,595	7,874	812	75,714	3,07,839	·047	93·2	9·7	1,970	4 1 1

The total number of shops opened was 812 against 762, and the rate of consumption per head of the population was ·047 gallon, against ·041 gallon in the previous year.

5. The renters' financial statement shows the charges to have amounted to Rs. 2,74,320, but some of the items are inadmissible and others have been wrongly classified as shown below :—

Inadmissible.

	Rs.
(a) Cost of materials	4,725
(b) Depreciation on articles and jaggery	1,470
(c) Building repairs	1,634
(d) Charity	869
(e) Interest at 10 per cent. on amount sunk in buildings and plant, capital employed and deposit	14,410
Total ...	23,108

Wrongly classified.

(f) Salaries of Gauger and Police guard	1,295
(g) Municipal tolls	120
Total ...	1,415

Item (a), which is the value of liquor on hand at the beginning of the year, included in the sum of Rs. 45,013 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), depreciation of distillery buildings and plant will be allowed for at 12 per cent. on their value, viz., Rs. 54,200. Item (f) will be transferred to "Cost of liquor" and (g) to "Distribution."

6. The charges thus admitted by the Board amount to Rs. 2,57,716, classified as follows :—

	Rs.
(1) Depreciation	6,504
(2) Cost of liquor	48,139
(3) Distribution	12,722
(4) Supervision and sundries	11,551
(5) Duty	1,78,800
Total ...	2,57,716

Adding to the above sum Rs. 13,789, being the value of liquor in hand at the beginning 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—the total charges amounted to Rs. 2,71,505, and the incidence of the charges under the several heads per gallon is as follows:—

	Rs.	A.	P.
(1) Depreciation	0	1	5
(2) Cost of liquor	0	10	2
(3) Distribution	0	2	8
(4) Supervision and sundries	0	2	5
(5) Duty	2	4	11
Total ...	3	5	7
Renters' profit ...	0	9	2
Renters' price ...	3	14	9
Shopkeepers' profit ...	0	2	4
Retail price ...	4	1	1

7. The total receipts are given as Rs. 3,01,157. Adding to this Rs. 1,528, being interest on the Government Promissory Notes deposited, and Rs. 14,590, being the value of liquor on hand at the end of the year—6,540 gallons in the distillery at As. 11-7, and 2,994 gallons in depôts at Rs. 3-4-8, per gallon—the total assets were Rs. 3,17,275. The total charges being Rs. 2,71,505, the difference—Rs. 45,770—represents the renters' profit for the year.

APPENDIX B.

ARRACK—RENTED DISTRICTS.

VIZAGAPATAM.—The Inland Taluks of this district, with the exception of Jeypore, Málkangiri, Nowrangapur and the Agency villages of Viravalli and Srungavarapukota, which were managed on the Amani system, were rented out for the aggregate sum of Rs. 92,210 * against Rs. 99,710 in the previous year. The decrease of Rs. 7,500 is attributable to the exclusion of the Nowrangapur farm which, during the year under report, was managed under the Amani system.

	Rs.
* 1. Viravalli and Srungavarapukota	8,400
2. Sálúr, Bobbili and Gajapatinagar	13,010
3. Párvatipur and Pálkonda	20,500
4. Gunapur and Pálkonda Agency, Rayagada and Párvatipur Agency	37,500
5. Golgonda Agency, including Guditeru and Dutsarti muttahs transferred from Godávari	1,800
6. Koraput (including Hill Madugula and Hill Pachipenta) and Sálúr Agency	11,000
Total ..	92,210

2. The total quantity of liquor sold in these taluks, except Koraput, for which statistics of consumption, &c., are not available, was 1,532 gallons of 30° under proof and 67,109 gallons of 60° under proof, against 5,952 gallons of 30° under proof and 76,364 gallons of 60° under proof and the sale-proceeds amounted to Rs. 1,04,861 against 1,29,011 in the previous year. The decrease is large, but the shopkeepers being mostly illiterate, the accounts rendered by them are untrustworthy. There was no restriction as to the strengths and prices of liquor sold in the Agency Tracts (Gunupur, Rayaghada, Golgonda and Koraput); but the liquor consumed in these places is generally of the weaker sort. The maximum and minimum prices fixed for the other taluks are noted in the margin.

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

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

Months.	Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of each Strengths. 30° Under Proof.	Percentage of each Strengths. 60° Under Proof.	Percentage of Sales.
April 1883	199	4,580	4,779	4·16	95 84	7 0
May ,, ...	140	4,931	5,071	2·76	97·24	7·4
June ,, ...	119	5,231	5,350	2·22	97·78	7 8
July ,, ...	122	5,217	5,339	2·29	97·71	7·8
August ,, ...	104	5,342	5,446	1·91	98·09	7·9
September ,, ...	108	5,566	5,674	1·90	98·10	8·3
October ,, ...	144	5,921	6,065	2·37	97·63	8 8
November ,, ...	97	5,566	5,663	1·71	98·29	8 2
December ,, ...	115	5,988	6,103	1·88	98·12	8 9
January 1884	189	8,522	8,711	2·17	97 83	12·7
February ,, ...	101	5,371	5,472	1·85	98·15	8·0
March ,, ...	94	4,874	4,968	1·89	98·11	7·2
Total ..	1,532	67,109	68,641	2·23	97·77	100 0

The total sales show a decrease of 13,875 gallons, or nearly 17 per cent. of those in the previous year. The proportion of the stronger liquor to the weaker sort consumed was considerably reduced during the year under report, being only 2·23 against 7·2 in the previous year.

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

Taluks.	Population.	Area.	Number of Stills. 1882-83.	Number of Stills. 1883-84.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount realized by Sales.
1	2	3	4	5	6	7	8
		SQ. MLS.				GALS.	RS.
Viravalli	176,052	522	17	17	87	3,500	5,250
Srungavarapukota	126,610	318	11	11	43	3,000	4,500
Gajapatinagar	116,771	276	16	16	57	3,885	6,386
Sálúr	80,466	222	25	28	121	6,685	10,269
Bobbili	139,974	333	14	14	54	4,149	6,388
Párvatipur	111,414	432	30	30	190	6,524	9,917
Pálkonda	200,232	402	38	38	190	6,223	9,389
Gunupur	63,127	2,000	207	..	334	21,130	31,695
Pálkonda Agency	9,098	..	2	..	36	985	1,477
Rayaghada	59,780	1,000	145	..	283	7,550	11,325
Párvatipur Agency	37,552	..	30	..	144	4,010	6,015
Golgonda do.	28,023	540	5	..	17	1,000	2,250
Total ..	1,149,099	6,045	540	154	1,556	* 68,641	1,04,861

Taluks.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
	9	10	11	12	13	14	15
	GAL.	GALS.	SQ. MLS.		RS.	RS. A. P.	RS. A. P.
Viravalli	·020	40·2	6·0	2,024	8,400	1 8 0	1 4 8
Srungavarapukota	·024	69·8	7·4	2,944		1 8 0	
Gajapatinagar	·033	68·2	4·8	2,048		1 10 4	
Sálúr	·083	55·2	1·8	670	13,010	1 8 7	0 14 2
Bobbili	·030	76·8	6·2	2,592		1 8 8	
Párvatipur	·059	34·3	2·3	586		1 8 4	
Pálkonda	·031	32 8	2·1	1,054	20,500	1 8 2	1 9 9
Gunupur	·335	63·3	6·0	189		1 8 0	
Pálkonda Agency	·108	27·4	..	253		1 8 0	
Rayaghada	·126	26·7	3·5	211	37,500	1 8 0	0 11 11
Párvatipur Agency	·107	27·8	..	261		1 8 0	
Golgonda do.	·036	58·8	31 8	1,645	1,800	2 4 0	1 12 10
Total ..	·060	44·1	3 9	738	81,210	1 8 5	1 2 11

	GALS.
* 30° Under Proof	1,532
60° do.	67,109

5. The rate of consumption per head of the population was ·060 gallon against ·072 gallon in the previous year. The sale-proceeds exceeded the rental by Rs. 23,651, giving an average profit to the renters (without taking their charges into account) of Annas 5-6 against Annas 9-3 in the previous year. The renters of Párvatipur and Pálkonda appear to have lost heavily, and those of Viravalli and Srungavarapukota to have realized little or no profit. The renters of other taluks made a fair profit.

6. The arrack revenue of Jeypore, Malkangiri, Nowrangapur and of 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 manufactured extensively from toddy, were jointly rented out for the aggregate sum of Rs. 2,57,180 against Rs. 2,66,945 in the previous year. The decrease of Rs. 9,765 is the difference between the original rental (Rs. 21,265) of the Bhímavaram Taluk, and that (Rs. 11,500) obtained on resale for 1883-84 when the renters of the previous years fell in arrears. The farms were worked on the sub-renting system.

2. *Arrack.*—The total quantity of arrack sold was 326,432 gallons against 312,376 gallons in the previous year, and the sale-proceeds amounted to Rs. 5,00,997 against Rs. 4,83,589. The strength of liquor sold was entirely of 60° under proof, and the maximum and minimum prices fixed under the contract were as shown in the margin.

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

3. The monthly sales were as shown below :—

Months.		Sales.	Percentage of Sales.
		GALS.	
April	1883	34,065	10·4
May	,,	32,331	9 9
June	,,	29,501	9·0
July	,,	30,466	9·3
August	,,	27,110	8·3
September	,,	26,069	8·0
October	,,	26,604	8·2
November	,,	24,185	7·5
December	,,	24,516	7·5
January	1884	29,714	9·1
February	,,	22,490	6·9
March	,,	19,381	5·9
	Total ...	326,432	100·0

The total sales show an increase of 14,056 gallons, or 4·5 per cent. over those in the preceding year, and the Collector states that a decrease in the consumption of toddy may account for this increase

4. The particulars of consumption, distribution of shops, &c., in the several taluks are given in the subjoined table :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount realized by sales.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Retail Price.
		Sq. Mls.		Gals.	Rs.					Rs.	Rs. A. P.
Rámachandrapuram.	220,780	400	171	13,880	20,820	·063	81·1	2·3	1,291	25,210	1 8 0
Amalápuram ..	227,157	506	143	10,082	15,123	·044	70·5	3·5	1,589	19,625	1 8 0
Narsápur	200,153	437	155	74,249	1,11,373	·371	479·0	2·8	1,291	27,100	1 8 0
Tanuku	188,306	371	190	21,373	32,060	·114	112·5	2·0	991	26,175	1 8 0
Bhimavaram ..	108,599	321	111	16,504	24,755	·152	148·7	2·9	978	11,500	1 8 0
Rajahmundry ..	131,196	481	153	35,195	52,792	·268	230·0	3·1	857	28,530	1 8 0
Peddápuram ..	124,314	552	104	20,870	31,305	·168	200·7	5·3	1,195	12,250	1 8 0
Ellore	149,308	729	194	71,367	1,07,051	·478	367·9	3·8	769	31,575	1 8 0
Yernagúdem ..	159,364	1,107	147	11,666	17,499	·073	79·4	7·5	1,084	17,075	1 8 0
Cocanada	101,075	126	67	39,925	71,236	·395	595·9	1·9	1,508	48,005	1 12 7
Pithápuram	68,161	200	44	8,486	12,726	·124	192·8	4·5	1,549	} 10,135	{ 1 8 0
Tuni	66,544	320	36	2,836	4,255	·043	78·8	8·9	1,848		{ 1 8 0
Total ..	1,744,957	5,550	1,515	326,432	5,00,997	·187	215·5	3·7	1,152	2,57,180	1 8 7

The total number of shops opened was 1,515 against 1,465 in the preceding year, and the rate of consumption per head of the population was ·187 gallon against ·179 gallon. In Cocanada, the average rate charged was Rs. 1-12-7 per gallon; in the other taluks, liquor appears to have been sold at the minimum price.

5. The Abkári Revenue of the Hill Tracts of this district was excluded from the taluk farms and managed as shown below :—

SCHEDULED TRACTS.

Bhadráchalam Taluk.—No toddy revenue is collected. The arrack revenue was leased out to the villagers in the Koya and Reddi villages and to contractors in Telugu villages.

Gurteru and Ducherti Muttahs.—These tracts were included in the lease of Messrs. Minchin, Harden and Company for Golgonda Taluk in Vizagapatam District.

Rumpa.—The toddy revenue is merged in the land revenue. Arrack shops were rented out.

HILL TRACTS NOT BEING SCHEDULED TRACTS.

In Rajahmundry Taluk, toddy revenue was leased out by villages. Arrack shops were leased out in some cases to villagers, in others to bidders at auction sales.

In Peddápuram and Yernagúdem Taluks, toddy and arrack revenue are leased out by villages.

The total Abkári demand of these tracts was Rs. 12,727 as shown below :—

	Rs.
Bhadráchalam	6,480
Rajahmundry	3,409
Peddápuram	427
Yernagúdem	2,411
Total ...	12,727

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. The farms were, as usual, worked on the sub-renting system.

	1882-83. Gals.	1883-84. Gals.
* 30° Under Proof	67,141	62,052
60° do.	112,257	117,996
Total ..	179,398	180,048

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

2. *Arrack.*—The total quantity of liquor sold was 180,048 gallons * against 179,398 in the previous year and the sale-proceeds amounted to Rs. 3,39,453 against Rs. 3,44,518, the maximum and minimum prices prescribed under the contract being as shown in the margin.

3. The monthly sales and the proportion of the two kinds of liquor sold are shown in the subjoined table :—

Months.		Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of each Strength. 30° Under Proof.	Percentage of each Strength. 60° Under Proof.	Percentage of Sales.
		Gals.	Gals.	Gals.			
April	1883	4,332	13,112	17,444	24·8	75·2	9·7
May	,, ...	4,959	14,487	19,446	25 5	74·5	10·8
June	,, ...	5,794	13,464	19,258	30·0	70·0	10 7
July	,, ...	5,774	10,986	16,760	34·5	65·5	9·3
August	,, ...	5,076	8,666	13,742	36 9	63·1	7·6
September	,, ...	5,519	9,837	15,356	35·9	64·1	8·5
October	,, ...	5,624	8,593	14,217	39·6	60 4	7·9
November	,, ...	5,073	7,099	12,172	41·7	58·3	6·8
December	,, ...	5,206	9,901	15,107	34·5	65 5	8·4
January	1884	5,306	7,084	12,390	42·8	57·2	6·9
February	,, ...	4,727	6,422	11,149	42·4	57·6	6·2
March	,, ...	4,662	8,345	13,007	35·8	64·2	7·2
	Total ..	62,052	1,17,996	1,80,048	34 5	65·5	100 0

The sales, as compared with those in the preceding year, show an increase of 5,739 gallons in the weaker liquor and a decrease of 5,089 gallons in the stronger kind.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount realized by Sales.	Consumption per Head.	Sales per Shop.	Square miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Retail Price.
		SQ. MLS.		GALS.	RS.			SQ. MLS.		RS.	RS. A. P.
Répalle	184,340	644	451	16,487	24,730	·089	36 6	1·4	408	21,275	1 8 0
Bápatla	151,736	679	150	15,386	23,079	·101	102 6	4·5	1,012	19,050	1 8 0
Guntúr	136,083	500	51	23,753	44,267	·175	465 7	9·8	2,668	24,225	1 13 10
Gudiváda	99,183	696	153	8,941	13,412	·090	58·4	3·9	648	16,500	1 8 0
Palnád	125,799	1,057	30	7,433	22,299	·059	247·8	35·2	4,193	9,700	3 0 0
Narsaráopet ..	128,791	712	49	5,184	16,849	·040	105 8	14 5	2,628	7,175	3 1 6
Bandar	175,482	438	43	23,849	53,661	·136	574 6	10·2	4,081	71,100	2 4 0
Sattenapalle ..	110,290	714	52	4,414	11,036	·040	84 9	13·7	2,121	5,300	2 8 0
Nandigáma ..	107,288	549	75	7,120	21,360	·066	94 9	7 3	1,431	14,000	3 0 0
Bezváda	82,895	237	13	11,384	25,669	·137	874 1	18·2	6,376	22,175	2 4 0
Vinukonda ..	66,977	666	67	2,227	5,034	·033	33 2	9 9	1,000	3,750	2 4 0
Núzvíd	125,165	694	310	24,235	36,353	·193	78 2	2·2	404	12,775	1 8 0
Vissanapet	54 401	324	209	29,655	41,804	·545	141·9	1·6	260	6,900	1 6 7
Total ..	1,548,486	7,810	1,653	1,80,048	3,39,453	·116	108 9	4 7	937	2,33,925	1 14 2

The total number of shops opened was 1,653 against 1,580 in the preceding year, and the rate of consumption per head of the population was ·116 gallon as in the previous year. The prices charged were within the prescribed limits.

KURNOOL.—The arrack farms of the taluks west of the Nallaimalais, viz., Pattikonda, Rámallakót, Nandikótkur, Nandyál, Sirvel and Koilkuntla, and the combined arrack and toddy farms of the Cumbum and Márkápur Taluks, were rented out for the aggregate sum of Rs. 84,870.

	1882-83.	1883-84.
	GALS.	GALS.
*30° Under Proof	39,914	42,426
60° Do.	6,950	8,504
Total ..	46,864	50,930

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

2. *Arrack.*—The total quantity of liquor sold was 50,930 * gallons against 46,864 gallons in the previous year, and the sale-proceeds amounted to Rs. 1,32,406 against Rs. 1,22,596, 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. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of Each Strength. 30° Under Proof.	Percentage of Each Strength. 60° Under Proof.	Percentage of Sales.
	GALS.	GALS.	GALS.			
April 1883	2,742	688	3,430	79·9	20·1	6 7
May ,, ...	3,013	754	3,767	80·0	20·0	7·4
June ,, ...	3,176	717	3,893	81·6	18·4	7·6
July ,, ...	3,384	623	4,007	84 5	15 5	7 9
August ,, ...	3,947	638	4,585	86·1	13 9	9 0
September ,, ...	4,168	703	4,871	85 6	14 4	9 6
October ,, ...	3,830	727	4,557	84 0	16 0	9·0
November ,, ...	3,937	735	4,672	84 3	15·7	9·2
December ,, ...	3,552	730	4,282	83 0	17·0	8 4
January 1884	3,388	707	4,095	82·7	17·3	8·0
February ,, ...	3,409	724	4,133	82·5	17 5	8·1
March ,, ...	3,880	758	4,638	83 7	16·3	9·1
Total ..	42,426	8,504	50,930	83·2	16 7	100 0

The total sales show an increase of 4,066 gallons, or 8·7 per cent. over those in the preceding year. The increase is due to the favorable character of the season.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount realized by Sales.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Rental.	Average Price.	Average Duty.
1	2	3	4	5	6	7	8	9	10	11	12	13
		SQ M		GALS.	GALS.					RS.	RS. A. P.	RS. A. P.
Pattikonda ..	105,438	1,134	80	6,370	19.111	·060	79·6	14·2	1,318	18,625	3 0 0	2 14 9
Rámallakót ..	94,598	834	75	13,858	35,423	·146	184 8	11·1	1,261	17,350	2 8 11	1 4 0
Nandikótkur ..	72,741	1,323	62	5,803	17,407	·080	93 6	21 3	1,173	9,325	3 0 0	1 9 9
Nandyál	78,282	894	72	6,442	15,401	·082	89 5	12 4	1,087	10,475	2 2 4	1 10 0
Koilkuntla ..	76,296	571	70	6,401	20,804	·084	91 4	8·1	1,090	10,100	3 4 0	1 9 3
Sirvel	57,197	623	65	3,392	11,025	·059	52·2	9·6	880	7,225	3 4 0	2 2 1
Cumbum	109,851	1,044	130	5,393	* 8.329	·049	41·5	8·0	845	*8,770	1 8 9	..
Márkápur	84,048	1,110	45	3,271	* 4,906	·039	72 7	24 7	1,868	*3,000	1 8 0	..
Total ..	678,451	7,533	599	50,930	132,406	·075	85·0	12·6	1,133	84,870	2 9 7	..

* Combined arrack and toddy.

The total number of shops opened was 599 against 621 in the previous year, and the rate of consumption per head of the population was ·075 gallon against ·069 gallon Excluding Cumbum and Márkápur, where the arrack and toddy farms were leased out together, the sale-proceeds of liquor in the other taluks exceeded the rental by Rs. 46,071, which gives an average profit to the renters of Rs 1-1-5 per gallon without taking into account the working charges. As in the previous year, 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 manufactured exclusively from toddy, were jointly leased out by taluks as in the previous year for the aggregate sum of Rs. 1,48,250.

2. *Arrack.*—The total quantity of arrack sold are returned as 8,808 gallons of 30° under proof and 114,502 gallons of 60° under proof, against 9,806 gallons of 30° under proof and 125,276 gallons of 60° under proof in the previous year; and the sale-proceeds as Rs. 1,91,589 against Rs. 2,09,977, the maximum and minimum prices prescribed being as shown in the margin. The decrease in the sales occurs chiefly in the Mangalore Taluk, but the Collector states that the returns are not trustworthy.

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

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

Months.	Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of Each Strength. 30° Under Proof.	Percentage of Each Strength. 60° Under Proof.	Percentage of Sales.
April 1883	733	9,347	10,080	7·3	92·7	8 2
May ,, ...	775	9,475	10,250	7·5	92·5	8 3
June ,, ...	888	9,615	10,503	8 4	91·6	8·5
July ,, ...	683	9,509	10,192	6 7	93 3	8·3
August ,, ...	675	9,220	9,895	6·8	93·2	8·0
September ,, ...	726	9,212	9,938	7·3	92·7	8·1
October ,, ...	651	8,854	9,505	6·8	93·2	7·7
November ,, ...	652	9,245	9,897	6·6	93·4	8 0
December ,, ...	713	9,249	9,962	7·2	92·8	8 1
January 1884	1,036	10,246	11,282	9·2	90·8	9·1
February ,, ...	677	10,251	10,928	6 2	93 8	8·9
March ,, ...	599	10,279	10,878	5 5	94·5	8·8
Total ..	8,808	1,14,502	1,23,310	7·1	92 9	100·0

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

Taluks.	30° Under Proof.	60° Under Proof.	Total.
Mangalore	3,462	27,302	30,764
Kásargód	1,882	39,896	41,778
Uppinangadi	486	5,876	6,362
Udipi	2,875	18,060	20,935
Coondapoor	103	23,368	23,471
Total ...	8,808	114,502	1,23,310

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. Quantity.	Consumption. Amount realized by Sales.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.			RS.	RS. A. P.
Mangalore ..	249,049	620	284	30,764	48,742	·124	108 3	2·2	877	67,250	1 9 4
Kásaragód ..	243 881	1,032	270	41,778	64,079	·171	154 7	3 8	904	24,500	1 8 6
Uppinangadi ..	110,367	951	175	6,362	9,925	·058	36 4	5 4	631	11,500	1 9 8
Udipi	237,432	787	150	20,935	33,559	·088	139 6	5 2	1,583	30,550	1 9 5
Coondapoor ..	115,113	512	118	23,471	35,284	·204	198 9	4 3	975	14,450	1 8 1
Total ..	955,842	3,902	997	133,310	1,91,589	139	123 7	3·9	959	1,48,250	1 8 10

The number of shops opened was 997 against 1,008 in the previous year, and the rate of consumption per head of the population was ·139 gallon against ·141 gallon. The minimum rates appear to have been charged throughout the year for both kinds of liquor.

MALABAR.—With the exception of Wynaad, which was conjointly leased out with the district of Nilgiris under the excise system, the arrack and toddy farms of all the taluks of this district (where arrack is extensively manufactured from toddy) were jointly rented out for the aggregate sum of Rs. 1,68,800 against Rs. 1,67,587 in the preceding year. The increase is due to the fact that there was a decline in 1882-83 in the rental of the Calicut Taluk farm caused by its regale with effect from October 1882.

2. *Arrack.*—The total quantity of liquor sold was 19,875 gallons of 30° under proof and 46,896 gallons of 60° under proof against 25,945 gallons of 30° under proof and 45,847 gallons of 60° under proof in the previous year, and the sale proceeds amounted to Rs. 1,34,855 against Rs. 1,44,591, the maximum and minimum prices per scribed being as shown in the margin. The total sales show a net decrease of 5,021 gallons in the taluks of Calicut, Kurumbranád, Walawanád and Palghat and in the Cantonment of Cannanore, which is due partly to the inaccurate statistics furnished by the renters and partly to the inadequate provision made by the renters to meet the requirements of the public and to the illicit manufacture and sale of liquor, for which this coast offers considerable facilities owing to the abundance of palm-trees.

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

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

Months.	Sales. 30° Under Proof.	Sales. 60° Under Proof	Sales. Total.	Percentage of each Strength. 30° Under Proof.	Percentage of each Strength. 60° Under Proof.	Percentage of Sales.
	GALS.	GALS.	GALS.			
April 1883	1,930	4,911	6,841	28·2	71·8	10·2
May „	1,782	4,613	6,395	27·9	72·1	9 6
June „	1,786	3,543	5,329	33·5	66·5	8·0
July „	1,687	3,911	5,598	30·1	69·9	8·4
August „	1,631	3,451	5,082	32·1	67·9	7·6
September „	1,420	4,106	5,526	25·7	74·3	8 3
October „	1,291	4,156	5,447	23·7	76·3	8·1
November „	1,553	3,102	4,655	33·4	66·6	7·0
December „	1,793	3,483	5,276	34 0	66·0	7 9
January 1884	1,859	3,744	5,603	33·2	66·8	8·4
February „	1,783	3,622	5,405	33·0	67·0	8·1
March „	1,360	4,254	5,614	24·2	75 8	8 4
Total ..	19,875	46,896	66,771	29·8	70·2	100·0

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount realized by Sales.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Price.
		SQ.M.		GALS.	RS.					RS.	RS. A. P.
Chirakal	246,283	648	38	1,918	2,878	·008	50·5	11·0	6,481	13,500	1 8 0
Cannanore Cantonment..	26,386		21	4,374	14,217	·166	208·3		1,256	21,200	3 4 0
Kóttayam	165,775	462	40	4,571	11,719	·028	114 3	11·5	4,144	18,100	2 9 0
Kurambranád	261,024	538	162	6,720	10,080	·026	41·5	3·3	1,611	13,900	1 8 0
Calicut	205,962	339	133	12,943	34,290	·063	97·3	2 5	1,549	41,000	2 10 5
Ernád	296,143	811	61	8,641	16,260	·029	141·7	13 3	4,855	11,600	1 14 1
Walawanád	308,102	963	141	7,418	11,127	·024	52·6	6·8	2,185	12,600	1 8 0
Pálghat	342,454	613	71	12,600	21,372	·037	177·5	8·6	4,823	14,500	1 11 2
Ponáni	392,654	390	109	3,270	4,905	·008	30 0	3·6	3,602	8,900	1 8 0
Cochin	21,360	3	27	4,316	8,007	·202	159·9	0·1	791	13,500	1 13 8
Total ..	22,66,143	4,767	803	66,771	1,34,855	·029	83·2	5·9	2,822	1,68,800	2 0 4

The total number of shops opened was 803 against 840 in the previous year, and the rate of consumption per head of the population was ·029 gallon against ·031 gallon.

APPENDIX C.

Amani Management—(Arrack and Toddy.)

MADRAS.—There was no change in the system of Abkári management in force in the town of Madras.

2. Messrs. Parry and Co. were the contractors for the supply of Puttai arrack at As. 9-2 per gallon. The contract for the supply of Colombo arrack was granted to Tavasimuttu Nadar for three years, commencing from the 1st of April 1883, the price per gallon being fixed at Rs. 1-4-0 per gallon against Rs. 1-6-0 in the previous year.

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

	Colombo Arrack. RS. A. P.	Puttai Arrack. RS. A. P.
1. Prime cost to Government	1 4 0	0 9 2
2. Government selling price	4 13 0	3 13 0
3. Excise duty	3 9 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 of arrack shops at the beginning and end of the year under report are compared below with those of the previous year:—

—	1882-83.		1883-84.	
	1st April 1882.	31st March 1883.	1st April 1883.	31st March 1884.
	GALS. DRS.	GALS. DRS.	GALS. DRS.	GALS. DRS.
Colombo Arrack	275 36	275 18	293 6	284 4
Puttai do.	178 42	177 36	184 6	175 18

The dowles for Puttai arrack had to be reduced in the course of the year in consequence of decrease in consumption owing to bad season. The quality of the liquor was also complained of as being inferior.

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

—	Colombo Arrack.		Puttai Arrack.	
	1882-83.	1883-84.	1882-83.	1883-84.
	GALS.	GALS.	GALS.	GALS.
April to June	21,261	24,600	15,524	14,897
July to September	25,306	24,957	16,443	14,775
October to December	30,395	30,103	18,072	17,412
January to March	25,405	27,853	16,530	17,415
Total ...	105,367	107,513	66,569	64,499

Compared with the previous year, the sales show an increase of 2,147 gallons under Colombo arrack and a decrease of 2,070 gallons under Puttai arrack.

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

Divisions.	Population.	Area.	Shops.			Sales.		
			Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.
1	2	3	4	5	6	7	8	9
		ACS.				RS.	RS.	RS.
1st Municipal Division ..	63,344	5·3	3	7	10	8,021	8,507	16,528
2nd do. do. ..	77,497	·7	10	6	16	28,669	11,551	40,220
3rd do. do. ..	51,292	·7	12	5	17	23,250	7,379	30,629
4th do. do. ..	10,793	3·9	1	3	4	3,029	3,765	6,794
5th do. do. ..	66,655	2·8	11	11	22	22,517	13,763	36,280
6th do. do. ..	19,010	5·4	..	2	2	..	2,705	2,705
7th do. do. ..	71,095	1·5	9	11	20	16,995	11,619	28,614
8th do. do. ..	37,940	6·5	2	8	10	5,032	5,210	10,242
Total ..	3,97,626	26·8	48	53	101	1,07,513	64,499	1,72,012

Divisions.	Consumption per Head.			Sales per Shop.		Square Miles per Shop.	Population per Shop.
	Colombo.	Puttai.	Total.	Colombo.	Puttai.		
	10	11	12	13	14	15	16
				RS.	RS.	SQ. MLS.	
1st Municipal Division ..	·127	·134	·261	2,674	1,215	·53	6,334
2nd do. do. ..	·370	·149	·519	2,867	1,925	·04	4,844
3rd do. do. ..	·453	·144	·597	1,937	1,476	·04	3,017
4th do. do. ..	·281	·349	·630	3,029	941	·07	2,698
5th do. do. ..	·338	·206	·544	2,047	1,251	·13	3,030
6th do. do. ..	..	·142	·142	..	1,352	2·70	9,505
7th do. do. ..	·239	·163	·402	1,888	1,056	·07	3,555
8th do. do. ..	·133	·137	·270	2,516	651	·65	3,794
Total ..	·270	·162	·432	2,240	1,217	·27	3,937

As usual, the sales of Colombo arrack were highest in the 2nd, 3rd and 5th divisions, being 69 per cent. of the whole, and those of Puttai arrack were highest in the 2nd, 5th and 7th divisions, being 57 per cent. of the whole. The number of shops remained the same as in the previous year.

7. The number of cocoanut-toddy shops was two more than in the previous year (viz, 456), while that of temporary palmyra-toddy shops remained the same as in the preceding year, viz., 135. 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 those 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.
	1882-83.	1883-84.	1882-83.	1883-84.			
I	55	55	2	2	312	RS. A. P. 3 4 0	..
II	45	40	..	..	240	2 8 0	..
III	199	204	32	32	156	1 10 0	59
IV	1	1	120	122	96	1 0 0	78
Total ..	300	300	154	156	..	..	135

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

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

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

	Receipts.	Charges.
	RS.	RS.
Colombo Arrack	5,18,440	1,28,311
Puttai Do.	2,49,146	43,160
Toddy	3,45,079	...
License Fees	4,655	...
Miscellaneous	621	783
Establishment	...	21,646
Saderward	...	51
Total ...	11,17,941	1,93,951
Net Revenue ...	9,23,990	

The total receipts show a net increase of Rs. 9,541 as compared with the results of the previous year and is due chiefly to the increased receipts under Toddy shops' fees and also to the increased consumption of Colombo arrack during the year under report. The charges show a net decrease of Rs. 632, which is chiefly the result of a decrease of Rs. 5,991 under the Colombo arrack and of an increase of Rs. 4,962 under the Puttai arrack. The decrease under the former is due to the reduction in price per gallon of liquor supplied from Rs. 1-6-0 to Rs. 1-4-0; the increase under the latter is merely nominal, being due to the fact that payment of Rs. 4,921 for liquor purchased in 1882-83 was postponed till early in the following year for want of funds.

10. The total demand was Rs. 11,28,951, of which Rs. 11,17,941 were collected within the year and Rs. 3,287 were remitted, leaving a balance of Rs. 7,723, the whole of which has since been collected.

11. The number of offences against the abkári laws detected and the punishments awarded are shown below :—

	Number of Cases.	Fines imposed.
		RS.
Adulteration	10	37
Conveying liquor without permit	5	15
Using unstamped trees	127	530
Transferring liquor from one shop to another	4	23
Under-measuring	6	13
Under-selling	5	11
Total ...	157	629

APPENDIX D.

Toddy Farms.

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 G shows the rental for each taluk. :—

Districts.	Number of Shops under Sub-renters.						Number of Shops sanctioned.	Total Number of Shops opened.	Total Number of Shops not opened.	Area.	Population.	Rental.	Population per Shop.	Square Miles per Shop.	Incidence of Revenue per Head.
	Number not opened.	Number rented separately.	Number under Dowle	Number under Amani	Number sub-rented.	Number not opened.									
1	13	12	11	10	9	8	4	15	14	3	2	16	17	18	19
												Rs.			As. P.
Ganjam ..	..	..	..	..	..	..	616	488	128	8,311	1,749,604	11,724	3,585	17·0	0 1
Vizagapatam	24	..	..	39	..	128	960	716	244	17,380	2,485,141	41,530	3,471	24·2	0 4
Godávari	677	..	..	627	98	220	2,830	838	1,992	7,345	1,791,612	2,57,150	2,138	8·8	2 4
Kistna	1,028	..	35	2,984	1,304	1,316	4,759	3,103	1,656	8,471	1,548,480	2,33,925	499	2·7	2 5
Nellore	20	..	..	365	4,012	628	990	578	412	8,739	1,229,236	15,703	2,111	15·1	0 2
Cuddapah	..	16	..	23	385	392	793	468	325	8,745	1,121,038	17,170	2,395	18·7	0 3
Anantapur	..	49	19	39	42	325	1,217	869	348	5,103	599,889	96,905	690	5·9	0 7
Bellary	..	19	..	..	107	382	1,038	615	423	5,904	736,807	1,09,150	1,198	9·6	2 4
Kurnool	16	..	..	..	276	374	1,010	688	322	7,768	709,505	93,910	1,031	11·3	2 1
Chingleput	173	75	..	..	602	303	566	532	34	2,842	981,381	1,14,900	1,845	5·3	1 10
North Arcot	17	..	..	..	..	34	1,685	954	131	7,256	1,817,814	99,595	1,905	7·6	0 11
South Arcot	687	..	..	..	70	115	636	476	60	4,873	1,814,738	1,80,500	3,812	10·2	1 7
Tanjore	751	..	..	..	..	60	3,275	2,085	1,190	3,654	2,130,383	3,90,800	1,022	1·7	2 11
Trichinopoly	97	..	..	..	257	1,017	165	136	29	3,661	1,215,033	56,500	8,934	26·2	0 9
Madura	99	..	..	..	64	12	2,685	860	1,825	8,401	2,168,680	65,200	2,522	9·8	0 6
Tinnevelly	144	559	..	..	1,514	1,138	2,064	721	1,343	6,331	1,699,747	39,765	2,357	7·5	0 4
Coimbatore	309	..	..	..	1,390	692	878	714	164	7,841	1,657,690	93,400	2,322	10·9	0 11
Salem	..	..	..	..	697	67	1,507	982	525	7,653	1,599,595	1,48,250	1,629	7·8	1 3
South Canara	..	..	..	..	499	426	1,216	1,044	172	3,902	959,514	1,68,800	919	3·7	2 6
Malabar	..	..	..	..	884	28	2,288	1,269	1,019	5,763	2,365,035		1,864	4·5	1 2
Total ..	4,126	686	86	3,246	13,144	8,216	30,478	18,136	12,342	138,914	20,371,622	23,60,927	1,675	7·7	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 1883-84 :—

Districts.	European Liquors.						Country-brewed Beer.						Total.	
	Wholesale.		Retail.		Total.		Wholesale.		Retail.		Total.			
	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
Ganjam ..	10	250 0 0	10	150 0 0	20	400 0 0	..	..	..	..	..	..	20	400 0 0
Vizagapatam	9	225 0 0	14	210 0 0	23	435 0 0	..	..	..	..	..	..	23	435 0 0
Godávari	28	700 0 0	37	555 0 0	65	1,255 0 0	..	..	..	..	..	..	65	1,255 0 0
Kistna ..	13	325 0 0	16	240 0 0	29	565 0 0	..	..	..	..	..	..	29	565 0 0
Nellore ..	8	200 0 0	9	135 0 0	17	335 0 0	..	..	..	..	..	..	17	335 0 0
Cuddapah	3	75 0 0	8	120 0 0	11	195 0 0	..	..	..	..	..	..	11	195 0 0
Anantapur	3	75 0 0	5	75 0 0	8	150 0 0	..	..	..	..	..	..	8	150 0 0
Bellary ..	6	150 0 0	5	75 0 0	11	225 0 0	..	..	..	..	..	..	11	225 0 0
Kurnool ..	3	75 0 0	3	45 0 0	6	120 0 0	..	..	..	..	..	..	6	120 0 0
Madras ..	..	..	101	4,655 0 0	101	4,655 0 0	..	..	..	..	..	..	101	4,655 0 0
Chingleput	2	50 0 0	10	150 0 0	12	200 0 0	..	..	3	45 0 0	3	45 0 0	50	870 0 0
North Arcot	12	300 0 0	35	526 0 0	47	825 0 0	..	..	..	..	..	..	13	245 0 0
South Arcot	5	125 0 0	8	120 0 0	13	245 0 0	..	..	..	..	..	..	47	925 0 0
Tanjore ..	22	550 0 0	25	375 0 0	47	925 0 0	..	..	..	..	..	..	32	590 0 0
Trichinopoly	11	275 0 0	21	315 0 0	32	590 0 0	..	..	..	..	..	..	35	675 0 0
Madura ..	15	375 0 0	20	300 0 0	35	675 0 0	..	..	..	..	..	..	27	525 0 0
Tinnevelly	12	300 0 0	15	225 0 0	27	525 0 0	..	..	2	30 0 0	2	30 0 0	28	530 0 0
Coimbatore	11	275 0 0	15	225 0 0	26	500 0 0	..	..	27	405 0 0	28	430 0 0	138	2,560 0 0
Nilgiris ..	48	1,200 0 0	62	930 0 0	110	2,130 0 0	1	25 0 0	..	..	1	25 0 0	42	810 0 0
Salem ..	18	450 0 0	24	360 0 0	42	810 0 0	..	..	..	..	..	..	13	265 0 0
South Canara	7	175 0 0	6	90 0 0	13	265 0 0	..	..	..	..	..	..	155	3,095 0 0
Malabar ..	77	1,925 0 0	78	1,170 0 0	155	3,095 0 0	..	..	..	..	..	..		
Total ..	323	8,075 0 0	527	11,045 0 0	850	19,120 0 0	1	25 0 0	32	480 0 0	33	505 0 0	883	19,625 0 0

The total number of licenses issued for the sale of European liquors, wholesale and retail, was 850 against 842 in the previous year, and the fees collected thereon amounted to Rs. 19,120 against Rs. 18,938. Country-brewed beer was sold only in the districts of North Arcot, Coimbatore, and Nilgiris, the number of licenses issued being 33, and the fees levied thereon amounted to Rs. 505. The manufacture of beer was allowed only on the Nilgiris where two licenses were issued. But one of them held by Mr. R. Frend was cancelled under the Board's instructions (Proceedings, No. 2489, dated 23rd August 1883), the beer brewed having been found to be unwholesome and of greater alcoholic strength than that permitted by the license. Upon a representation that the excise duty levied on country-brewed beer, viz., 2 annas per gallon was protective of imported beer at the expense of the local product, Government sanctioned (G.O., dated 27th June 1883, No. 786, Revenue) the reduction of the excise duty to 1 anna per gallon which is the rate under the import tariff. The total quantity of beer issued during the year was 33,338 gallons against 29,522 gallons in the previous year, and the duty realized thereon was Rs. 2,723 against Rs. 3,690.

APPENDIX F.

FINANCIAL RESULTS.

The following statement shows the demand, collection and balance of Abkári Revenue in the several districts:—

STATEMENT showing the Demand, Collection and Balance of Abkári Revenue for 1883-84.

Districts.		Demand.										Collection.										Balance.									
		Arrears.				Current.						Arrears.				Current.						Arrears.				Current.					
		Arrack.	Toddy.	Miscellaneous.	Total.	Arrack.	Toddy.	Miscellaneous.	Total.	Total, Columns 5 and 9.		Arrack.	Toddy.	Miscellaneous.	Total.	Arrack.	Toddy.	Miscellaneous.	Total.	Total, Columns 5 and 9.		Arrack.	Toddy.	Miscellaneous.	Total.	Arrack.	Toddy.	Miscellaneous.	Total.	Total, Columns 5 and 9.	
1		2	3	4	5	6	7	8	9	10		11	12	13	14	15	16	17	18	19		20	21	22	23	24	25	26	27	28	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ganjam	Excise	69			69	97,422		639	98,061	98,130		69			69	97,422		639	98,061	98,130											
	Rented		884		884		11,724		11,724	12,608			884		884		11,724		11,724	12,608											
Vizagapatam	Excise	3,622			3,622	35,034		1,003	36,037	39,659		3,622			3,622	35,034		1,003	36,037	39,659											
	Rented	15,830	12,358		28,188	92,210	41,630		1,33,740	1,61,928		15,830	12,358		28,188	92,210	41,630		1,33,740	1,61,928											
	Amani	10,727			10,727	25,174			25,174	35,901		10,727			10,727	25,174			25,174	35,901											
Godávari	Excise	32,566			32,566	2,69,367		1,305	2,70,662	3,06,448		32,566			32,566	2,69,367		1,305	2,70,662	3,06,448											
	Rented		3,220		3,220								3,220		3,220																
Kistna..	Excise	8,145			8,145	2,33,925		365	2,34,200	2,43,167		8,145			8,145	2,33,925		365	2,34,200	2,43,167											
	Rented	14,689	732		15,421	1,09,251		450	1,09,701	1,24,390		14,689	732		15,421	1,09,251		450	1,09,701	1,24,390											
Nellore	Excise	6,324			6,324	1,63,645	15,703		15,703	24,341		6,324			6,324	1,63,645	15,703		15,703	24,341											
	Rented		8,638		8,638		17,170	330	17,170	1,69,999			8,638		8,638		17,170	330	17,170	1,69,999											
Cuddapah	Excise	825			825	76,101		59	76,160	77,985		825			825	76,101		59	76,160	77,985											
	Rented		7,505		7,505		96,905		96,905	1,04,410			7,505		7,505		96,905		96,905	1,04,410											
Anantapur	Excise	3,601			3,601	2,68,610		281	2,68,891	2,68,891		3,601			3,601	2,68,610		281	2,68,891	2,68,891											
	Rented						1,09,150		1,09,150	1,09,150							1,09,150		1,09,150	1,09,150											
Bellary	Excise	12,386			12,386					1,25,137		12,386			12,386					1,25,137											
	Rented		3,601		3,601								3,601		3,601																
Kurnool	Excise	149			149	84,870	82,140	135	1,67,145	1,67,145		149			149	84,870	82,140	135	1,67,145	1,67,145											
	Rented		6,336		6,336		1,14,896		1,14,896	1,14,896			6,336		6,336		1,14,896		1,14,896	1,14,896											
Madras	Amani	3,072			3,072	7,71,320	3,45,870	6,276	11,22,466	11,28,951		3,072			3,072	7,71,320	3,45,870	6,276	11,22,466	11,28,951											
	Excise	6,077			6,077	1,69,292		209	1,69,501	1,62,573		6,077			6,077	1,69,292		209	1,69,501	1,62,573											
Chingleput	Rented		24,130		24,130		1,14,896		1,14,896	1,39,026			24,130		24,130		1,14,896		1,14,896	1,39,026											
	Excise	6,416			6,416	2,61,179		870	2,62,049	2,67,126		6,416			6,416	2,61,179		870	2,62,049	2,67,126											
North Arcot	Rented		34,921		34,921		99,595		99,595	1,06,011			34,921		34,921		99,595		99,595	1,06,011											
	Excise					1,82,954		944	1,83,898	1,83,898						1,82,954		944	1,83,898	1,83,898											
South Arcot	Rented					1,00,000	1,80,500		1,80,500	2,15,421						1,00,000	1,80,500		1,80,500	2,15,421											
	Excise	5,573			5,573			1,085	1,01,085	1,01,085		5,573			5,573			1,085	1,01,085	1,01,085											
Tanjore	Rented	4,612			4,612	1,14,996	3,90,800	692	3,90,800	3,90,800		4,612			4,612	1,14,996	3,90,800	692	3,90,800	3,90,800											
	Excise					1,07,271	56,500	734	1,15,588	1,21,161						1,07,271	56,500	734	1,15,588	1,21,161											
Trichinopoly	Rented	6,203			6,203		66,200		66,500	61,012		6,203			6,203		66,200		66,500	61,012											
	Excise					77,338		641	1,08,005	1,08,005						77,338		641	1,08,005	1,08,005											
Madura	Rented	3,403			3,403		39,765		77,979	81,382		3,403			3,403		39,765		77,979	81,382											
	Excise					1,43,020		542	1,43,562	1,43,562						1,43,020		542	1,43,562	1,43,562											
Tinnevelly	Rented	1,644			1,644		93,400		93,400	94,944		1,644			1,644		93,400		93,400	94,944											
	Excise																														
Coimbatore	Rented		1,644		1,644								1,644		1,644																

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84.—(*Continued.*)

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
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nilgiris	Excise	..	..	949	949	1,62,660	..	* 6,648	1,69,308	1,70,257
	Rented	..	..	..	..	..	..	..	..	..
Salem	Excise	..	..	..	..	1,74,278	..	1,032	1,75,310	1,75,310
	Rented	..	6,211	..	6,211	..	1,26,020	..	1,26,020	1,32,231
South Canara	Excise	..	..	..	..	..	..	..	..	..
	Rented	194	..	..	194	1,48,250	..	326	1,48,576	1,48,770
Malabar	Excise	..	..	..	..	52,000	..	2,500	54,500	54,500
	Rented	4,575	..	..	4,575	1,68,800	..	..	1,68,800	1,73,375
Total ..	Excise	40,829	..	949	41,778	22,75,051	..	18,559	22,93,610	23,35,388
	Rented	74,773	1,20,623	..	1,95,396	9,97,412	15,40,998	2,131	25,40,544	27,35,937
	Amani	10,876	6,336	..	17,212	7,96,494	3,45,870	5,276	11,47,640	11,64,852
	Goand Total ..	1,26,479	1,26,959	949	2,54,386	40,68,957	18,86,868	25,966	59,81,791	62,36,177

* Includes duty on beer, Rs. 2,903.

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—(*Continued*).

Districts.		COLLECTIONS.												
		Arrears.						Current.						Total, Columns 16 and 22.
		Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	
		11	12	13	14	15	16	17	18	19	20	21	22	23
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Excise	69	..	..	..	..	69	* 95,222	..	..	..	639	95,861	95,930
	Rented	..	..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam	Excise	3,623	..	884	..	..	884	..	..	10,661	..	..	10,661	11,545
	Rented	15,830	..	..	..	..	3,623	35,034	..	..	..	1,003	36,037	39,660
	Amani	7,030	..	12,358	..	..	28,188	84,817	..	32,831	..	..	1,17,648	1,45,836
Godávari	Excise	..	..	..	..	..	7,030	10,656	..	..	..	..	10,656	17,686
	Rented	29,277	11	..	10	..	..	..	..	..	..	..	..	..
Kistna	Excise	..	..	..	..	..	29,298	2,62,292	..	..	..	1,305	2,63,597	2,92,895
	Rented	6,849	1,296	732	..	..	..	..	..	..	..	..	..	..
Nellore	Excise	14,689	..	..	..	..	8,877	2,12,771	..	..	..	365	2,13,136	2,22,013
	Rented	..	..	4,466	1,474	..	14,689	99,203	..	..	..	450	99,653	1,14,342
Cuddapah	Excise	5,324	..	..	..	..	5,940	..	..	8,715	185	..	8,900	14,840
	Rented	..	..	825	..	..	5,324	1,56,153	..	..	..	330	1,56,483	1,61,807
Anantapur	Excise	..	..	..	..	..	825	..	..	17,047	..	..	17,047	17,872
	Rented	..	..	2,420	..	..	..	76,101	..	..	..	59	76,160	76,160
Bellary	Excise	..	..	..	..	..	2,420	..	..	96,695	..	..	96,695	99,115
	Rented	4,000	3,968	..	..	..	..	2,68,610	..	..	..	281	2,68,891	2,68,891
Kurnool	Excise	..	..	..	..	..	7,968	..	..	1,08,377	..	..	1,08,377	1,16,345
	Rented	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	Amani	149	..	6,336	..	..	..	84,870	..	82,140	..	135	1,67,145	1,67,145
	Excise	3,072	..	..	..	..	6,485	7,67,437	3,287	3,38,743	..	5,276	11,14,743	11,21,228
Chingleput	Rented	..	..	2,083	..	..	3,072	1,59,292	..	..	..	209	1,59,501	1,62,573
	Excise	5,077	..	..	..	..	2,083	..	..	1,13,060	..	..	1,13,060	1,15,143
North Arcot	Rented	..	..	6,416	..	..	5,077	2,51,179	..	..	..	870	2,52,049	2,57,126
	Excise	..	..	..	..	..	6,416	..	..	92,483	..	..	92,483	98,899
South Arcot	Rented	..	..	16,483	16,863	..	33,346	1,82,954	..	..	..	944	1,83,898	1,83,898
	Excise	..	..	..	..	..	..	..	..	1,71,928	..	..	1,71,928	2,05,274
Tanjore	Rented	..	..	..	..	..	..	1,00,000	..	..	..	1,085	1,01,085	1,01,085
	Excise	5,573	..	..	..	..	5,573	..	..	3,88,103	..	..	3,88,103	3,88,103
Trichinopoly	Rented	..	..	4,512	..	..	4,512	1,11,091	..	..	..	592	1,11,683	1,17,256
	Excise	..	..	..	..	..	..	..	..	48,040	..	..	48,040	52,552
Madura	Rented	1,077	..	5,126	..	..	6,203	1,07,271	..	..	..	734	1,08,005	1,08,005
	Excise	3,403	..	..	..	..	3,403	..	..	65,200	..	..	65,200	71,403
Tinnevelly	Rented	..	..	..	..	..	..	72,762	..	..	..	641	73,343	76,746
	Excise	..	..	..	..	..	..	..	..	39,765	..	..	39,765	39,765
Coimbatore	Rented	..	..	1,525	..	..	1,525	1,43,020	..	..	..	542	1,43,562	1,43,562
		..	..		..	..		..	..	85,952	..	..	85,952	87,477

* The Collector states that this includes excess collections, Rs. 256, adjusted under arrears against the renters.

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—(*Continued*).

Districts.		COLLECTIONS. Arrears. Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	Current. Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	Total, Columns 16 and 22.
		11	12	13	14	15	16	17	18	19	20	21	22	23
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Nilgiris	Excise	..	..	..	..	949	949	1,62,660	..	..	..	6,200	1,68,860	1,69,809
	Rented	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	Excise	..	..	..	..	..	..	1,74,278	..	..	..	1,032	1,75,310	1,75,310
	Rented	..	..	6,211	..	..	6,211	..	..	1,22,355	..	..	1,22,355	1,28,566
South Canara	Excise	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rented	194	..	..	..	..	194	1,26,107	..	..	..	326	1,26,433	1,26,627
Malabar	Excise	..	..	..	..	..	..	52,000	..	..	..	2,500	54,500	54,500
	Rented	3,834	741	..	..	..	4,575	1,60,394	..	..	..	..	1,60,394	1,64,969
	Excise	40,830	..	..	..	949	41,779	22,46,770	..	..	..	18,111	22,64,881	23,06,660
Total ..	Rented	61,061	6,015	64,041	18,347	..	1,49,465	9,31,251	..	14,83,352	185	2,131	24,16,919	25,66,384
	Amani	7,179	..	6,336	..	..	13,515	7,78,093	3,287	3,38,743	..	5,276	11,25,399	11,38,914
	Grand Total ..	1,09,070	6,016	70,377	18,347	949	2,04,759	39,56,114	3,287	18,22,095	185	25,518	58,07,199	60,11,958

N. B.—The arrear demand brought forward in the above statement differs from the balance given in the report for 1882-83, as regards the districts of Ganjam, Vizagapatam, Nellore and Malabar. This is due to revised figures reported by Collectors for 1882-83.

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

Districts		BALANCE. Arrears. Arrack.	Toddy.	Miscellaneous.	Total.	Current. Arrack.	Toddy.	Miscellaneous.	Total.	Total, Columns 27 and 31.
		24	25	26	27	28	29	30	31	32
		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	Excise	..	..	..	..	2,200	..	..	2,200	2,200
	Rented	..	..	..	..	..	1,063	..	1,063	1,063
	Excise	..	..	..	..	..	..	..	..	..
	Rented	..	..	..	..	7,393	8,699	..	16,092	16,092
Vizagapatam	Amani	3,696	..	..	3,696	14,518	..	..	14,518	18,214
	Excise	..	..	..	..	..	..	..	..	..
	Rented	3,278	3,210	..	6,488	7,065	..	..	7,065	13,553
Godávari	Excise	..	..	..	..	..	..	..	..	..
	Rented	..	..	..	..	21,154	..	..	21,154	21,154
Kistna	Excise	..	..	..	..	10,048	..	..	10,048	10,048
	Rented	..	..	..	2,698	..	6,803	..	6,803	9,501
Nellore	Excise	..	2,698	..	..	7,492	..	..	7,492	7,492
	Rented	..	..	..	..	..	123	..	123	123
Cuddapah	Excise	..	..	..	..	..	..	..	..	..
	Rented	..	..	..	5,085	..	210	..	210	5,295
Anantapur	Excise	..	5,085	..	..	..	..	..	..	..
	Rented	..	..	..	8,019	..	773	..	773	8,792
Bellary	Excise	..	3,601	..	..	..	..	..	..	..
	Rented	4,418	..	..	..	..	..	..	..	..
Kurnool	Excise	..	..	..	..	..	596	..	7,723	7,723
	Rented	..	..	..	..	..	7,127	..	..	..
Madras	Amani	..	..	..	..	..	..	..	1,836	23,883
	Excise	..	..	..	..	22,047	1,836	..	..	..
Chingleput	Rented	..	22,047	..	..	..	..	..	..	7,112
	Excise	..	..	..	..	..	7,112	..	8,572	10,147
North Arcot	Rented	..	..	..	..	1,575	..	..	..	..
	Excise	..	..	..	..	..	8,572	..	2,697	2,697
South Arcot	Rented	..	1,575	..	..	..	..	..	3,905	3,905
	Excise	..	..	..	..	..	2,697	..	8,460	8,460
Tanjore	Rented	..	..	..	..	..	3,905	..	..	..
	Excise	..	..	..	..	..	8,460	..	..	..
Trichinopoly	Rented	..	..	..	..	..	..	..	4,636	4,636
	Excise	..	..	..	..	..	4,636	..	..	..
Madura	Rented	..	..	..	..	..	..	..	..	..
	Excise	..	..	..	..	..	7,448	..	..	7,467
Tinnevelly	Rented	..	..	..	..	19	..	..	..	..
	Excise	..	19	..	..	..	..	..	..	..
Coimbatore	Rented	..	..	..	..	..	..	..	..	..

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—*(Continued)*.

Districts.		Balance. Arrears. Arrack.	Balance. Arrears. Toddy.	Balance. Arrears. Miscellaneous.	Balance. Arrears. Total.	Current. Arrack.	Current. Toddy.	Current. Miscellaneous.	Current. Total.	Total, Columns 27 and 31.
		24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nilgiris	Excise	7,696	38,235	..	45,931	28,291	57,461	448	28,729	448
	Rented	3,696	..	..	3,696	66,161	7,127	..	11,23,622	1,69,553
Salem	Excise	..	..	..	..	15,114	..	..	22,241	25,937
	Rented	..	..	..	..	..	..	..	..	..
South Canara	Excise	..	..	..	..	22,143	..	..	22,143	22,143
	Rented	..	..	..	..	..	..	..	..	..
Malabar	Excise	..	..	..	..	8,406	..	..	8,406	8,406
	Rented	..	..	..	..	..	..	..	..	..
Total	Excise	7,696	38,235	..	45,931	28,291	57,461	448	28,729	448
	Rented	3,696	..	..	3,696	66,161	7,127	..	11,23,622	1,69,553
	Amani	..	..	..	..	15,114	..	..	22,241	25,937
Grand Total		11,392	38,235	..	49,627	1,09,566	64,588	448	1,74,592	2,24,219

2. The arrear demand at the beginning of the year was Rs. 2,54,386, of which Rs. 1,80,396 were collected, and Rs. 24,363 remitted, leaving a balance of Rs 49,627, which was reduced by subsequent collections and remissions to Rs. 28,624 at the end of October 1884.

3. The current demand amounted to Rs. 59,81,791, against Rs. 59,26,573 in the previous year as shown in the following statement :—

Districts.	Arrack. 1882-83.	Arrack. 1883-84.	Toddy. 1882-83.	Toddy. 1883-84.	Miscellaneous. 1882-83.	Miscellaneous. 1883-84.	Total. 1882-83.	Total. 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	96,381	97,422	11,724	11,724	528	639	1,08,633	1,09,785
Vizagapatam	1,50,540	1,52,418	41,576	41,530	814	1,003	1,92,930	1,94,951
Godávari	2,81,382	2,69,357	..	..	1,161	1,305	2,82,543	2,70,662
Kistna	2,33,925	2,33,925	..	..	548	365	2,34,473	2,34,290
Nellore	1,05,335	1,09,251	17,003	15,703	440	450	1,22,798	1,25,404
Cuddapah	1,70,080	1,63,645	17,170	17,170	270	330	1,87,520	1,81,145
Anantapur	78,366	76,101	96,905	96,905	190	59	1,75,461	1,73,065
Bellary	2,47,726	2,68,610	1,09,150	1,09,150	190	281	3,57,066	3,78,041
Kurnool	84,870	84,870	82,140	82,140	163	135	1,67,173	1,67,145
Madras	7,64,764	7,71,320	3,41,219	3,45,870	5,021	5,276	11,11,004	11,22,466
Chingleput	1,74,816	1,59,292	1,14,900	1,14,896	310	209	2,90,026	2,74,397
North Arcot	2,44,652	2,51,179	99,595	99,595	801	870	3,45,048	3,51,644
South Arcot	1,76,527	1,82,954	1,80,500	1,80,500	477	944	3,57,504	3,64,398
Tanjore	1,00,000	1,00,000	3,90,800	3,90,800	975	1,085	4,91,775	4,91,885
Trichinopoly	1,08,270	1,14,996	56,500	56,500	741	592	1,65,511	1,72,088
Madura	1,05,487	1,07,271	65,200	65,200	557	734	1,71,244	1,73,205
Tinnevelly	66,305	77,338	39,765	39,765	625	641	1,06,695	1,17,744
Coimbatore	1,43,156	1,43,020	93,400	93,400	746	542	2,37,302	2,36,962
Nilgiris	1,67,120	1,62,660	..	..	4,799	6,648	1,71,919	1,69,308
Salem	1,52,206	1,74,278	1,26,020	1,26,020	606	1,032	2,78,832	3,01,330
South Canara	1,48,250	1,48,250	..	..	284	326	1,48,534	1,48,576
Malabar	2,19,587	2,20,800	..	..	2,995	2,500	2,22,582	2,23,300
Total ..	40,19,765	40,68,957	18,83,567	18,86,868	23,241	25,966	59,26,573	59,81,791

The total current demand exceeded that of the previous year by the sum of Rs. 55,218, made up of an increase of Rs. 49,192 under arrack, Rs. 3,301 under toddy and Rs. 2,725 under miscellaneous revenues The increase under arrack appears in Ganjam, Vizagapatam, Nellore, Bellary, Madras, North Arcot, South Arcot, Trichinopoly, Madura, Tinnevelly, Salem and Malabar, and is stated to be due to a favorable agricultural season and improved management of the farms by the renters.

4. The current collections amounted to Rs. 58,03,727, against Rs. 57,52,077 in the previous year :—

Districts.	Arrack. 1882-83.	Arrack. 1883-84.	Toddy. 1882-83.	Toddy. 1883-84.	Miscellaneous. 1882-83.	Miscellaneous. 1883-84.	Total. 1882-83.	Total. 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	95,179	95,222	10,848	10,661	528	639	1,06,555	1,06,522
Vizagapatam	1,30,961	1,30,507	29,218	32,831	814	1,003	1,60,993	1,64,341
Godávari	2,51,890	2,62,292	..	..	1,161	1,305	2,53,051	2,63,597
Kistna	2,29,283	2,12,771	..	..	548	365	2,29,831	2,13,136
Nellore	82,735	99,203	11,442	8,715	440	460	94,617	1,08,368
Cuddapah	1,64,756	1,56,153	16,345	17,047	270	330	1,81,371	1,73,530
Anantapur	78,366	76,101	96,549	96,695	190	59	1,75,105	1,72,855
Bellary	2,47,726	2,68,610	1,09,148	1,08,377	190	281	3,57,064	3,77,268
Kurnool	84,870	84,870	82,140	82,140	163	135	1,67,173	1,67,145
Madras	7,64,615	7,67,437	3,34,883	3,38,743	5,021	5,276	11,04,519	11,11,456
Chingleput	1,71,744	1,59,292	1,12,818	1,13,060	310	209	2,84,872	2,72,561
North Arcot	2,39,575	2,51,179	93,179	92,483	801	870	3,33,555	3,44,532
South Arcot	1,76,527	1,82,954	1,64,017	1,74,928	477	914	3,41,021	3,55,826
Tanjore	1,00,000	1,00,000	3,90,800	3,88,103	975	1,085	4,91,775	4,89,188
Trichinopoly	1,02,697	1,11,091	51,988	48,040	741	692	1,55,426	1,59,723
Madura	1,05,487	1,07,271	60,074	65,200	557	734	1,66,118	1,73,205
Tinnevelly	62,902	72,702	39,765	39,765	625	641	1,03,292	1,13,108
Coimbatore	1,43,156	1,43,020	91,875	85,952	746	542	2,35,777	2,29,514
Nilgiris	1,67,120	1,62,660	..	..	3,849	6,200	1,70,969	1,68,860
Salem	1,52,206	1,74,278	1,19,809	1,22,355	606	1,032	2,72,621	2,97,665
South Canara	1,46,056	1,26,197	..	..	284	326	1,48,340	1,26,133
Malabar	2,15,037	2,12,394	..	..	2,995	2,500	2,18,032	2,14,894
Total ..	39,14,888	39,56,114	18,14,898	18,22,095	22,291	25,518	57,52,077	58,03,727

There is an increase in Godávari, Nellore, Bellary, Madras, North and South Arcot, Trichinopoly, Madura and Salem, and a decrease in Kistna, Cuddapah, Anantapur, Chingleput,

Nilgiris, South Canara and Malabar. The increase is due to larger demand in consequence of increased issues of arrack, and also to the punctual collection of kists. The decrease in Cuddapah is explained by the Collector to be due to a smaller demand for arrack. The decrease in Trichinopoly is stated to be due to the renter's deposit in Promissory Notes not having been cashed and credited to his accounts within the year.

5. The current balance at the end of the year was Rs 1,74,592, which was reduced by subsequent collections to Rs. 2,603 at the end of October 1884.

APPENDIX G.

Toddy Rental.

Districts.	Taluks.	Rental for 1883-84.
		Rs.
Ganjam.	Ichápur	1,870
	Chukati	
	Jarada	50
	Surangi	
	Ganjam	
	Sivastanam	150
	Moheri	
	Mansurkottah	225
	Goomsur	210
	Dhárákót	71
	Sérgadá	100
	Chinna Kimedi	
	Podda Kimedi	
	Aska	69
	Jalantra	
	Báruva	485
	Mandasa	756
	Tarla	304
	Kallikót	371
	Hautghur	126
	Chicacole	252
	Parlákimedi	4,550
	Tekkali	465
	Humma	1,001
	Pálúr	
	Biridi	6
	Suradá	
	Badagada	26
	Purushottapur	401
		260
		16
	Total ..	11,721
Vizagapatam.	Vizagapatam	
	Golgonda	14,500
	Sarvasiddhi	200
	Anakápalle	1,300
	Bimlipatam	2,790
	Vizianagrum	2,620
	Chipurupalle	7,010
	Gajapatinagar	4,110
	Bobbili	2,000
	Pálkonda	1,010
	Viravalli	2,910
	Srungavarapukotta	1,270
	Sálúr	1,300
	Párvatipur	200
		310
	Total ..	41,530
	Combined Arrack and Toddy.	
Godávari.	Rámachandrapuram	25,210
	Amalápuram	19,625
	Narsápur	27,100
	Tanuku	26,175
	Bhimavaram	11,500
	Rajahmundry	28,530
	Peddápuram	12,250
	Ellore	31,575
	Yernagúdem	17,075
	Cocanada Division	48,005
	Pithápuram and Tuni Divisions	10,135
	Total ..	2,57,180

Districts.	Taluks.	Rental for 1883-84.
		Rs.
Kistna.	*Combined Arrack and Toddy.*	
	Répalle	21,275
	Bápatla	19,050
	Guntúr	24,225
	Gudiváda	16,500
	Palnád	9,700
	Narsaraopet	7,175
	Bandar	11,100
	Sattenapalle	5,300
	Nandigáma	14,000
	Bezvada	22,175
	Vinukonda	3,750
	Núzvid	12,775
	Vessanapet	6,900
	Total ..	2,33,925
Nellore.		4,720
	Gúdúr	1,805
	Rápúr	4,100
	Nellore	1,905
	Atmakúr	1,223
	Kávali	520
	Udayagiri	300
	Kanduknr	260
	Kanigiri	527
	Ongole	480
	Venkatagiri	83
	Podili	
	Total ..	16,703
Cuddapah.		300
	Badvél	920
	Proddutur	220
	Sidhout	2,100
	Pullampet	2,070
	Cuddapah	580
	Jammalamadugu	1,330
	Pulivendla	650
	Rayachóti	2,410
	Kadiri	1,900
	Váyalpád	4,700
	Madanapalle	
	Total ..	17,170
Anantapur.		16,400
	Anantapur	8,500
	Gooty	6,650
	Tadpatri	22,875
	Dharmavaram	14,000
	Penukonda	15,400
	Hindupur	13,080
	Madakasira	
	Total ..	96,905
Bellary.		7,600
	Bellary Cantonment	
	Bellary Taluk, exclusive of the Cantonment and the tract comprised within a radius of five miles round the Cantonment	16,000
	Hospet	22,200
	Kúdligi	14,100
	Hadgalli	2,350
	Harpanahalli	4,450
	Alur	1,800
	Adóni	27,350
	Rayadrug	13,300
	Total ..	1,09,150

Toddy Rental—(Continued).

Districts	Taluks.	Rental for 1883-84.
		Rs.
Kornool.	Pattikonda	14,910
	Rámallakót	33,300
	Nandikótkur	20,950
	Nandyál	10,800
	Koilkuntla	1,135
	Sirvel	1,045
	Combined Arrack and Toddy.	
	Cumbum	8,770
	Markápur	3,000
	Total ..	93,910
Chingleput.	Saidápet	17,600
	Ponnéri	19,100
	Tiruvallúr	11,500
	Chingleput	15,800
	Madurántakam	24,500
	Conjeeveram	26,400
	Total ..	1,14,900
North Arcot.	Chittoor	5,240
	Vellore	12,215
	Pólúr	5,565
	Arni Jaghire	5,010
	Arcot	13,010
	Chandragiri	4,405
	Kálahasti Zemindari	2,705
	Wálajápet	14,710
	Karvetnagar Zemindar	5,910
	Palmanér	4,955
	Punganúr Zemindari	3,520
	Gudiyátam	17,315
	Kangundi Zemindari	2,555
	Wandiwash	3,040
	Total ..	99,595
South Arcot.	Tindivanam	19,550
	Tiruvannámalai	2,500
	Tirukoilúr	2,700
	Villupuram	14,500
	Cuddalore	75,000
	Vriddháchalam	4,000
	Kallakurchi	1,200
	Chidambaram	61,050
	Total ..	1,80,500
Tanjore.	Tanjore	56,000
	Kumbakónam	80,000
	Negapatam	51,000
	Nannilam	55,000
	Mannárgudi	22,000
	Máyavaram	50,000
	Patukóta	14,000
	Shiyali	33,500
	Tiruturaipúndi	29,300
	Total ..	3,90,830
Trichinopoly.	Trichinopoly	42,500
	Musiri	6,700
	Kulitalai	5,200
	Perambalúr	1,350
	Udayárpálaiyam	750
	Total ..	56,500

Districts.	Taluks.	Rental for 1883-84.
		Rs.
Madura.	Madura	13,050
	Tirumangalam	360
	Melúr	4,720
	Dindigul	2,205
	Periyakulam	1,505
	Palni	1,850
	Ramnad	17,010
	Sivaganga	24,500
	Total ..	65,200
Tinnevelly.	Tinnevelly	9,100
	Nángunéri	2,600
	Ambásamudram	4,650
	Tenkási	3,600
	Sankaranainárkoil	3,400
	Srívilliputur	6,600
	Sátúr	315
	Otapidáram	4,600
	Tenkarai	5,500
	Total ..	39,765
Coimbatore.	Coimbatore	35,300
	Satyamangalam	11,000
	Kollegal	5,100
	Pollachi	5,450
	Erode	13,000
	Bhavani	4,000
	Palladam	9,150
	Dhárápuram	5,000
	Karúr	4,400
	Udamalpet	1,000
	Total ..	93,400
Salem.	Salem	40,200
	Atúr	8,110
	Námakal	8,960
	Tiruchengód	11,000
	Dharmapuri	3,600
	Krishnagiri	3,620
	Hosúr	35,500
	Tirupatúr	13,010
	Uttankarai	2,020
	Total ..	1,26,020
South Canara.	*Combined Arrack and Toddy.*	
	Mangalore	67,250
	Kásaragód	24,500
	Uppinangadi	11,500
	Udipi	30,550
	Coondapoor	14,450
	Total ..	1,48,250
Malabar.	*Combined Arrack and Toddy.*	
	Chirakal	13,500
	Cannanore Cantonment	21,200
	Kóttayam	18,100
	Kurumbranád	13,900
	Calicut	41,000
	Ernád	11,600
	Walawarád	12,600
	Pálghat	14,500
	Ponani	8,900
	Cochin	13,500
	Total ..	1,68,800

APPENDIX II.

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

Districts.	Population. Muhammadans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.	Revenue from Duty on Spirits.	Beer and other fermented Liquors including Toddy.	Revenue (Total).	Incidence per Head of Population.	Number of Licenses for Retail of any of the foregoing.	Population per License.
					Rs.	Rs.	Rs.	Rs. A. P.		
Ganjam ..	6,073	1,743,531	1,749,604	223	98,061	11,724	1,09,785	0 1 0	1,555	1,125
Vizagapatam	20,403	2,464,738	2,485,141	143	1,53,421	41,530	1,94,951	0 1 3	3,033	819
Godavari	38,798	1,752,714	1,791,512	244	a 2,70,662		2,70,662	0 3 5	2,399	749
Kistna ..	87,161	1,461,319	1,548,480	183	a 2,34,290	..	2,34,290	0 2 5	4,772	325
Nellore ..	61,344	1,158,892	1,220,236	140	1,09,201	15,703	1,25,404	0 1 8	978	1,248
Cuddapah ..	97,749	1,023,289	1,121,038	128	1,63,975	17,170	1,81,145	0 2 7	1,180	950
Anantapur ..	40,239	559,650	599,889	118	76,160	96,905	1,73,065	0 4 7	1,327	452
Bellary ..	69,767	667,040	736,807	125	2,68,892	1,09,150	3,78,042	0 8 3	1,018	723
Kurnool ..	81,827	627,478	709,305	91	b 85,005	82,140	1,67,145	0 3 9	1,290	550
Madras ..	50,298	355,550	405,848	15,031	b 5,85,690	b3,38,300	b 9,23,990	2 4 5	743	512
Chingleput ..	25,034	956,347	981,381	345	1,59,501	1,14,900	2,74,401	0 4 6	984	997
North Arcot ..	82,438	1,735,376	1,817,814	251	2,52,004	99,640	3,51,644	0 3 1	1,666	1,091
South Arcot ..	48,289	1,766,449	1,814,738	372	1,83,898	1,80,500	3,64,398	0 3 2	1,445	1,256
Tanjore ..	112,058	2,018,325	2,130,383	583	1,01,045	3,90,800	4,91,845	0 3 8	2,541	838
Trichinopoly ..	34,104	1,180,929	1,215,033	341	1,15,589	56,600	1,72,089	0 2 3	544	2,234
Madura ..	140,948	2,027,732	2,168,680	258	1,09,005	65,290	1,73,295	0 1 3	1,634	1,311
Tinnevelly ..	89,767	1,609,980	1,699,747	316	77,979	39,765	1,17,744	0 1 1	1,531	1,110
Coimbatore ..	37,855	1,619,835	1,657,690	211	1,43,532	93,430	2,36,962	0 2 3	1,356	1,220
Nilgiris ..	3,531	87,503	91,034	95	1,65,970	3,328	1,69,298	1 13 9	149	611
Salem ..	51,092	1,548,503	1,599,595	209	1,75,310	1,26,020	3,01,330	0 3 0	1,816	880
South Canara ..	93,652	865,862	959,514	246	a 1,48,576	..	1,48,576	0 2 6	2,047	469
Malabar ..	652,198	1,712,837	2,365,035	410	a 2,23,300	..	2,23,300	0 1 6	2,236	1,058
Total ..	1,924,625	28,943,879	30,868,504	221	39,00,605	18,62,715	57,63,320	0 3 0	36,349	849
Import duty on Spirits							3,69,832			
Do. on Wines							1,09,400			
Grand Total ..							62,53,552			

a Includes also the toddy revenue of the district, as the arrack and toddy farms are not rented separately.
b Includes the toddy revenue of the Cumbum and Markápur Talukas, in which the arrack and toddy farms are rented out together.
c. Net duty after deducting cost of liquor and establishment.

APPENDIX II.

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

Districts.	Population. Muhammadans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.	Number of Wholesale Licenses (European Liquors).	Revenue from Excise Duty on Spirits distilled in India on the European Method or imported.	Country Spirits.	Total.	Incidence per Head.	Number of Licenses for Retail (Country and European Liquors).	Population per License.
						Rs.	Rs.	Rs.	Rs. A. P.		
Ganjam ..	6,073	1,743,531	1,749,604	223	10	2,600	95,461	98,061	0 0 11	1,067	1,640
Vizagapatam	20,403	2,464,738	2,485,141	143	9	435	1,52,986	153,421	0 1 0	2,317	1,072
Godávari*	38,798	1,752,714	1,791,512	244	28	1,265	2,69,407	270,662	0 2 4	1,552	1,154
Kistna*	87,161	1,461,319	1,548,480	183	13	565	2,33,725	234,290	0 2 5	1,669	928
Nellore ..	61,344	1,158,892	1,220,236	140	8	335	1,09,366	109,701	0 1 5	400	3,050
Cuddapah ..	97,749	1,023,289	1,121,038	128	3	195	1,63,780	163,975	0 2 4	712	1,574
Anantapur ..	40,239	559,650	599,889	118	3	150	76,010	76,160	0 2 0	458	1,309
Bellary ..	69,767	667,040	736,807	125	6	225	2,68,667	268,892	0 5 11	403	1,828
Kurnool†	81,827	627,478	709,305	91	3	120	84,885	85,005	0 1 11	602	1,178
Madras ..	50,298	355,550	405,848	15,031	..	‡ 3,84,599	2,01,091	585,690	1 7 1	202	2,009
Chingleput ..	25,034	956,347	981,381	345	2	200	1,59,301	159,501	0 2 7	452	2,171
North Arcot ..	82,438	1,735,376	1,817,814	251	12	825	2,51,179	252,004	0 2 3	709	2,564
South Arcot ..	48,289	1,766,449	1,814,738	372	5	32,289	1,51,609	182,898	0 1 8	969	1,873
Tanjore ..	112,058	2,018,325	2,130,383	583	22	925	1,00,160	101,085	0 0 9	456	4,672
Trichinopoly ..	34,104	1,180,929	1,215,033	341	11	590	1,14,998	115,588	0 1 6	408	2,733
Madura ..	140,948	2,027,732	2,168,680	258	15	675	1,07,330	108,005	0 0 10	794	2,731
Tinnevelly ..	89,767	1,609,980	1,699,747	316	12	525	77,454	77,979	0 0 9	810	2,098
Coimbatore ..	37,855	1,619,835	1,657,690	211	11	* 500	1,43,032	143,532	0 1 5	642	2,582
Nilgiris ..	3,531	87,503	91,034	95	48	2,130	1,63,840	165,970	1 13 2	122	746
Salem ..	51,092	1,548,503	1,599,595	209	18	810	1,74,500	175,310	0 1 9	836	1,913
South Canara*	93,652	865,862	959,514	246	7	265	1,48,311	148,576	0 2 6	1,003	956
Malabar*	652,198	1,712,837	2,365,035	410	77	3,095	2,20,205	223,300	0 1 6	967	2,446
Total ..	1,924,625	28,943,879	30,868,504	221	320	4,33,308	34,67,297	3,900,605	0 2 0	17,550	1,759
Import duty on Spirits						3,69,832					
						8,03,140					

* The arrack 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 Markápur Taluks in which the arrack and toddy farms were rented out together.
‡ Duty on Colombo Arrack.

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 Licensed 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.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wholesale.	Retail.	Rate of Duty per Imperial Gallon, London Proof.	Retail.	Rate of Duty per Imperial Gallon, London Proof.	Number of Gallons on which Duty was levied.	Average strength.	Total Duty Collected.					
												Rs.	Rs. A. P.	Rs. A. P.	Rs.	Rs. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	10	10	..	..	..	550	..	2,200	4 0 0	4 0 0	2,600	0 0 ·24	174,960
Vizagapatam	20,403	2,464,738	2,485,141	143	9	14	..	..	..	..	..	..	..	..	435	0 0 ·03	177,510
Godavari	38,798	1,752,714	1,791,512	244	28	37	..	..	..	..	..	..	..	..	1,255	0 0 ·13	48,419
Kistna	87,161	1,461,319	1,548,480	183	13	16	..	..	..	..	..	..	..	..	565	0 0 ·07	96,780
Nellore	61,344	1,158,892	1,220,236	140	8	9	..	..	..	..	..	..	..	..	335	0 0 ·05	135,582
Cuddapah	97,749	1,023,289	1,121,038	128	8	8	..	..	..	..	..	..	..	..	195	0 0 ·03	140,130
Anantapur	40,239	559,650	599,889	118	3	5	..	..	..	..	..	..	..	..	150	0 0 ·03	119,977
Bellary	69,767	667,040	736,807	125	6	6	..	..	..	..	..	..	..	..	225	0 0 ·06	147,361
Kurnool	81,827	627,478	709,305	91	3	3	..	..	..	..	..	..	..	..	120	0 0 ·03	236,435
Madras	50,298	355,550	405,848	15,031	..	149	..	..	..	107,513	25° u p.	3,79,944	3 8 7	3 8 7	3,84,599	0 15 2	2,724
Chingleput	25,034	956,347	981,381	345	2	10	..	..	..	..	..	..	..	..	240	0 0 ·04	98,138
North Arcot	82,438	1,735,376	1,817,814	251	12	35	..	..	..	..	..	..	..	..	825	0 0 ·09	51,937
South Arcot	48,289	1,766,449	1,814,738	372	5	8	..	..	..	8,857	..	32,004	3 9 10	3 9 10	32,299	0 0 3 42	226,842
Tanjore	112,058	2,018,325	2,130,383	583	22	25	..	..	..	..	..	..	..	..	925	0 0 ·05	85,216
Trichinopoly	34,104	1,180,929	1,215,033	341	11	21	..	..	..	..	..	..	..	..	550	0 0 ·03	57,859
Madura	140,948	2,027,732	2,168,680	258	15	20	..	..	..	..	..	..	..	..	675	0 0 ·06	108,434
Tinnevelly	89,767	1,609,980	1,699,747	316	12	15	..	..	..	..	..	..	..	..	525	0 0 ·06	113,316
Coimbatore	37,855	1,619,835	1,657,690	211	11	13	..	..	..	..	..	..	..	..	540	0 0 ·05	110,513
Nilgiris	3,531	87,503	91,034	95	48	62	..	..	..	..	..	..	..	..	2,130	0 0 4 43	1,468
Salem	51,092	1,548,503	1,599,595	209	18	24	..	..	..	..	..	..	..	..	810	0 0 10	66,650
South Canara	93,652	865,862	959,514	246	7	6	..	..	..	..	..	..	..	..	285	0 0 ·05	159,919
Malabar	62,198	1,712,837	2,305,035	410	77	74	..	..	..	..	..	..	..	..	3,045	0 0 ·25	30,221
Total ..	1,924,625	28,943,879	30,868,504	221	329	875	..	..	..	116,920	..	4,14,148	..	..	43,33,305	0 0 2 79	53,694
															Import duty on spirits ..	3,69,532	
																8,03,145	

APPENDIX H.

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

Districts.	Population.				Number of Government Central Distilleries.	Number of Licenses.		Rate of License Duty.		Amount of Revenue.			Consumption in Imperial Gallons.	Average Strength Under proof.	Consumption in Imperial Gallons, London proof.	Rate of Duty per Imperial Gallon, London proof.	Revenue per Head.	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.	Number of persons to the Square Mile.		Wholesale Shops.	Retail Shops.	Wholesale.	Retail.	Still-head Duty.	Farming of Outstill not of fixed Capacity.	Total.						
										Rs.	Rs.	Rs.	Gallons.		Gallons.	Rs. A. P.	Rs. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	1,057	..	..	95,461	..	95,461	95,840	56°	41,836	2 4 6	0 0 11	1,655
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	2,303	..	..	60,776	92,210	1,52,986	54,788	54°	39,143	3 14 6	0 1 0	1,079
Godavari	38,798	1,752,714	1,791,512	244	..	..	1,515	..	..	..	269,407	* 2,69,407	326,432	60°	130,572	2 1 0	0 2 5	1,182
Kistna	87,161	1,461,319	1,548,480	183	..	..	1,653	..	..	..	233,725	* 2,33,725	180,048	49°	90,635	2 9 3	0 2 5	937
Nellore	61,344	1,158,892	1,220,236	140	..	..	391	..	..	1,09,366	..	1,09,366	55,513	30°	38,859	2 13 0	0 1 5	3,121
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	704	..	..	1,63,780	..	1,63,780	71,721	30°	50,205	3 4 2	0 2 4	1,592
Anantapur	40,249	559,650	599,889	118	..	..	453	..	..	76,010	..	76,010	37,345	30°	26,142	2 14 6	0 2 0	1,324
Bellary	69,767	667,040	736,807	125	..	..	398	..	..	2,68,667	..	2,68,667	105,196	30°	73,637	3 10 4	0 5 10	1,851
Kurnool	81,827	627,478	709,305	91	..	..	599	..	..	..	84,885	† 84,885	50,930	35°	33,009	2 9 0	0 1 11	1,184
Madras	50,298	355,550	405,848	15,031	..	..	53	..	..	2,01,091	..	2,01,091	64,499	30°	45,149	4 7 3	0 7 11	7,657
Chingleput	25,034	956,347	981,381	345	..	..	442	..	..	1,59,301	..	1,59,301	56,710	30°	39,718	4 0 2	0 2 7	2,220
North Arcot	82,438	1,735,376	1,817,814	251	..	..	674	..	..	2,51,179	..	2,51,179	109,496	30°	76,647	3 4 5	0 2 3	2,697
South Arcot	48,289	1,766,449	1,814,738	372	..	..	961	..	..	1,51,609	..	1,51,609	79,306	30°	55,514	2 11 8	0 1 4	1,888
Tanjore	112,058	2,018,325	2,130,383	583	..	..	431	..	..	1,00,160	..	1,00,160	48,293	30°	33,875	2 15 4	0 0 9	*4,913
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	387	..	..	1,14,998	..	1,14,998	51,875	30°	36,312	3 2 8	0 1 6	3,140
Madura	140,948	2,027,732	2,168,680	258	..	..	774	..	..	1,07,330	..	1,07,330	66,774	30°	46,742	2 4 9	0 0 10	2,802
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	795	..	..	77,454	..	77,454	50,253	36°	36,462	2 2 0	0 0 9	2,138
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	627	..	..	1,43,032	..	1,43,032	67,591	30°	47,694	3 0 1	0 1 5	2,644
Nilgiris	3,531	87,503	91,034	95	..	..	60	..	..	1,63,840	..	1,63,840	54,825	27°	40,217	4 1 2	1 12 9	1,517
Salem	51,092	1,548,503	1,599,595	209	..	..	812	..	..	1,74,500	..	1,74,500	75,714	30°	53,000	3 4 8	0 1 9	1,970
South Canara	93,652	865,862	959,514	246	..	..	997	..	..	..	148,311	* 1,48,311	123,310	58°	51,967	2 13 8	0 2 6	962
Malabar	62,198	1,712,837	2,305,035	410	..	..	889	..	..	52,000	168,205	* 2,20,205	78,269	46°	41,870	5 4 2	0 1 6	2,660
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	16,975	..	..	2,470,554	996,743	34,67,297	1,941,258	..	11,29,195	3 1 2	0 1 10	1,818

* Includes the Toddy revenue.
† Inclusive of the Toddy revenue of the Cumbum and Markapur Taluks in which the Arrack and Toddy farms were rented together.

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

APPENDIX II.

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

Districts.	Population. Muhammadans.	Hindoos and others.	Total.	Number of Persons to the Square Mile.	Number of wholesale Licenses.*	Number of Licenses for Retail of: Wines.*	Beer (Country).	Toddy (Fermented).	Pachiwai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Revenue derived from: Wine.	Beer (Country).	Toddy (Fermented).	Pachiwai or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Total Revenue.	Incidence per Head.	Population per Retail License.
																Rs.	Rs. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	..	498	..	..	..	..	11,724	..	..	11,724	0 0 1	3,585
Vizagapatam	20,403	2,464,739	2,485,141	143	..	..	..	716	..	..	..	..	41,530	..	..	41,530	0 0 3	3,471
Godavari	38,798	1,752,714	1,791,512	244	..	..	..	818	..	..	..	..	..	..	..	..	..	2,138
Kistna	87,161	1,461,319	1,548,480	184	..	..	..	3,103	..	..	..	..	..	..	..	† ..	..	439
Nellore	61,344	1,158,892	1,220,236	140	..	..	..	578	..	..	..	..	..	..	..	† ..	..	2,111
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	..	468	..	..	..	..	15,703	..	..	15,703	0 0 2	2,395
Anantapur	40,239	539,650	593,889	119	..	..	..	863	..	..	..	..	17,170	..	..	17,170	0 0 3	690
Bellary	69,767	637,040	706,807	125	..	..	..	615	..	..	..	..	96,905	..	..	96,905	0 2 7	1,195
Kurnool	81,827	627,478	709,305	91	..	..	..	688	..	..	..	..	1,09,150	..	..	1,09,150	0 2 4	1,031
Madras	50,298	355,550	405,848	15,031	..	..	..	541	..	..	..	..	† 82,140	..	..	82,140	0 1 10	687
Chingleput	25,034	956,347	981,381	345	..	..	..	512	..	..	..	..	3,35,300	..	..	3,35,300	0 13 4	1,845
North Arcot	82,438	1,735,176	1,817,814	254	..	3	..	934	..	..	..	..	1,14,900	..	..	1,14,900	0 1 11	1,900
South Arcot	46,259	1,766,449	1,814,739	272	..	..	..	475	..	..	..	45	99,695	..	..	99,640	0 0 10	3,812
Tanjore	112,058	2,018,225	2,130,283	583	..	..	..	2,985	..	..	..	..	1,80,500	..	..	1,80,500	0 1 7	1,022
Trichinopoly	34,104	1,180,529	1,215,633	341	..	..	..	136	..	..	..	..	3,90,800	..	..	3,90,800	0 2 11	8,938
Madura	140,948	2,027,732	2,168,680	276	..	..	..	833	..	..	..	..	56,500	..	..	56,500	0 0 9	2,521
Tinnevelly	84,767	1,564,980	1,649,747	316	..	..	..	721	..	..	..	..	65,200	..	..	65,200	0 0 6	2,357
Coimbatore	37,853	1,619,435	1,657,640	211	..	..	..	714	..	..	..	..	39,765	..	..	39,765	0 0 5	2,315
Nilgiris	3,531	87,503	91,034	95	..	2	..	..	..	..	..	30	93,400	..	..	93,430	0 0 10	3,372
Salem	81,093	1,518,503	1,599,595	299	..	22	..	982	..	..	3,338	..	..	..	..	3,338	0 0 7	1,629
South Canara	93,652	865,862	959,514	246	..	..	..	1,044	..	..	..	..	1,26,000	..	..	1,26,000	0 1 3	919
Malabar	652,198	1,712,437	2,365,635	410	..	..	..	1,269	..	..	..	..	..	..	..	† ..	..	1,844
																† ..	..	
Total ..	1,924,625	29,943,579	30,868,504	221	..	32	18,727	..	..	..	3,413	8,79,302	..	..	..	18,82,715	0 1 0	1,648
																Import duty on Wines, &c. ..		1,00,400
																		19,83,115

* 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 Markápur talúks 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.)

Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Commissioner of Salt and Abkári Revenue.

" to all Collectors.

Ed. A. Raitt.

APPENDIX II.

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

REVENUE DEPARTMENT.

1885.

Board of Revenue,

MADRAS.

Printed March th.

Proceedings, 24th March 1885, No. 983.

Submitting to Government *Report on the Administration of the Abkári Revenue of Madras Presidency* for 1883-84.

FROM CIRCULATION

WITH

REMARKS.

was Rs. 62,36,144, and the

realisation

ions, current and
arrears, within the year,
were Rs. 59,84,123. Deducting
remissions (Rs. 27,885) the
balance outstanding at the
end of the year was Rs. 2,84,27.

Working of the Excise System.

The only feature of the abkari
administration which calls
for any ~~remark~~ notice in detail
is the working of the Excise system
~~system~~ under which the
revenue drawn from the con-
sumption of country spirits
consists of a duty fixed on the
~~manufacture~~ issue from distil-
eries, of a certain number
of gallons of proof strength
at certain minimum
rates under which
~~manufacturers~~ manufacturers
~~manufacturers~~ guarantee
~~guarantee~~ a minimum
revenue. The actual
revenue for the year
has obtained from the

[illegible] issue
[illegible] duty
[illegible] guarantee
[illegible] minimum
[illegible] Rs.

	Guarantee Rs.	Duty on issues Rs.
Ganjam	62,500	95,922
Nellore	75,000	104,235
Cuddapah	140,000	163,645
Bellary Cantonment	1,18,000	1,88,377
Do. District	65,000	81,206
North Arcot	205,900	253,757

[illegible] deficit [illegible] Year
[illegible] was Rs.
22,25,640 [illegible] Rs. 34,545 [illegible] the guaranteed minimum [illegible] Rs.
18,84,125. This large excess
affords further proof of
the inadequacy of the
guarantee [illegible] resulting from
restricted competition noticed
by Govt. in the review of
the previous year's report.
[illegible]
[illegible]
[illegible]
[illegible]
[illegible] only a
few could compete. The
Districts in which the
excess of duty on issues over
the guaranteed [illegible]
of revenue was conspicuous
were Ganjam, Nellore,
Cuddapah,

jah, Bellary and North Arcot. The only Districts which show an appreciable decrease are Chingleput and Tanjore.

	Guarantee Rs.	Duty on issues Rs.
*Chingleput	144,000	128,402
Tanjore	1,01,000	93,843

4. The excise system, except in the case of the east taluks of Vizagapatam where the venture is shown to have resulted in a small loss*, realised according to returns furnished by them, a net profit of Rs. 4,75,004 or about 22 per cent on the revenue realised by Government. The rate of duty is so low, that the return of consumption can be accepted as reliable. The consumption in this area amounted

* Rs. 1,29.

5. Consumption

the consumption of toddy or of imported liquors. The consumption of country spirits reduced to 30° U. P. for the whole Presidency, is given as 1,728,829 gallons against 1,698,624 in the previous year, but it is only as regards the Districts under excise and in the Madras Division under the direct management of the officers of Government that the returns of any definite value have reference to the quantity of liquor passing into consumption, as trustworthy

ch, Bellary 4.248 gallons against
1141.912 in the previous year,
as shown in the subjoined table.

	Population	Consumption of country spirits 30° U.P.		Ratio per cent of the latter to the former for 1883-84.
		1882-83	1883-84	
		Gallons	Gallons	
Ganjam	1,503,301	55,720	59,766	·04
Vizagapatam	838,949	16,713	16,038	·019
Kistna	1,220,236	53,768	55,513	·045
Guddapah	1121,038	73,747	71,721	·064
Anantapur	599,889	34,249	34,345	·062
Bellary Cantonment	53,460	61,269	65,948	1·23
Do. District	672,815	36,260	39,245	·058
Madras	405,948	179,461	179,691	·443
Chingleput	981,381	57,405	58,740	·059
North Arcot	1819,814	105,086	109,496	·060
South Arcot	1814,738	67,757	79,306	·044
Tanjore	2130,383	39,667	48,373	·023
Trichinopoly	1215,033	49,605	57,275	·045
Madura	2168,688	58,463	66,774	·031
Tinnevelly	1699,747	44,377	52,089	·031
Coimbatore	1657,690	60,752	67,991	·041
Nilgiris	91,034	57,079	57,452	·631
Wynaad	88,091	11,431	13,141	·149
Salem	1599,695	65,879	75,714	·047
Total	21,679,722	1141,912	1,264,242	·058

6. The increase (on the whole) (to 62331 gallons) appears in every District except Vizagapatam, Guddapah, Anantapur, Chingleput, Coimbatore and the Nilgiris. In Vizagapatam the decrease is ascribed to the levy of a surcharge duty on municipal toddy which stimulated

stimulated the smuggling of under-taxed liquor from the adjoining talukas, but this could have affected only the revenue and not the total taxed consumption; probably untaxed liquor is what is meant. In Guddapah it is ascribed to the increased price of arrack which, it is said, induced the poorer classes to resort to toddy instead. If this is the case, the fact is not to be regretted. On the Nilgiris the diminished use of arrack is ascribed to the depression of the mining and agricultural industries. The decrease in the other Districts above named is not explained.

7. The highest rates of consumption of country spirits per

hea

Bellary
of the population were—

	Gallons
Bellary Cantonment	1·28
Nilgiri District	·631
Madras town	·443
Wynaad	·149

Excluding these four exceptional localities the rate ~~of consumption~~ per head ranged from ·06 in North Arcot to ·019 in Vizagapatam. It may be here noted that the very low rate ~~of consumption of country spirit~~ (·028 per head) in Tanjore is abundantly made up for by the ~~very~~ extensive use of fresh toddy from which is drawn a revenue of Rs. 3,91,000, the largest yielded in a District in the Presidency. The rates of duty per gallon, London proof, deduced from actual realisations exceed the import rate (Rs. 4) in the Bellary Cantonment, Madras town and the Nilgiri and ~~above specified~~ and in Districts; elsewhere the

	Rate of duty per Imperial Gallon London Proof
	Rs. as. P.
Ganjam	2 - 4 - 6
Vizagapatam	3 - 14 - 6
Kistna	2 - 13 - 0
Cuddapah	3 - 4 - 3
Anantapur	2 - 14 - 6
Bellary Cantonment	4 - 1 - 11
Bellary District	2 - 14 - 6
Madras	4 - 7 - 3
Chingleput	4 - 10 - 2
North Arcot	3 - 4 - 6
South Arcot	2 - 11 - 6
Tanjore	2 - 15 - 4
Trichinopoly	3 - 2 - 8
Madura	2 - 4 - 9
Tinnevelly	2 - 2 - 0
Coimbatore	3 - 0 - 1
Nilgiris	4 - 1 - 2
Salem	3 - 4 - 8
Average	3 - 3 - 5

rate varied from Rs. 3-4-8 in Vizagapatam to Rs. 2-2-0 in Tinnevelly.

8. Incidence of the liquor tax.

The total actual revenue from the consumption of spirituous and fermented liquors (toddy rents constituted almost the whole of the latter), including customs duty on imported liquors, was Rs. 62,54,968*, giving Rs. 0-3-3 per head of the population. Customs duty is not ascertainable in District details and excluding it, therefore, the incidence of liquor tax per head of the population ranged from Rs. 3-10-8 in the Bellary Cantonment to 1 An in Ganjam. Between these two, the conspicuously high rates

	Rs.	
*Gross receipts (para 3 supra)	59,84,123	
Deduct charges	1,99,387	
Net revenue	57,84,736	
Import duty	4,70,232	
	62,54,968	

	Incidence of liquor tax per head of the population.
	Rs. as. P.
Ganjam	0 - 1 - 0
Vizagapatam	0 - 1 - 3
Godavari	0 - 2 - 5
Kistna	0 - 2 - 5
Nellore	0 - 2 - 7
Cuddapah	0 - 4 - 1
Anantapur	0 - 10 - 8
Bellary Cantonment	3 - 4 - 4
Bellary District	0 - 3 - 9
Kurnool	0 - 4 - 5
Madras	2 - 4 - 6
Chingleput	0 - 3 - 1
North Arcot	0 - 3 - 3
South Arcot	0 - 3 - 5
Tanjore	0 - 2 - 3
Trichinopoly	0 - 1 - 3
Madura	0 - 1 - 1
Tinnevelly	0 - 2 - 3
Coimbatore	1 - 13 - 9
Nilgiris	0 - 3 - 0
Salem	0 - 2 - 6
Malabar	0 - 1 - 6
South Canara	0 - 1 - 6

6

Bellary ~~Inspected~~ visited —

Madras Town Rs. 2-4-5

Nilgiri District " 1-13-9

The conspicuously low rates are

Nellore Rs. " 1-8

Malabar " 1-6

Vizagapatam " 1-3

Madura " 1-3

Tinnevelly " 1-1

9. Making every allowance for the divergent habits of the people, the striking variation between adjoining Districts ~~admits of~~ suggests that ~~it is impossible to~~ the difference are due in the prevalence of illicit consumption or ~~supply~~ drugs. It is ~~really remarkable~~ that Malabar ~~with its known~~ wealth and abundance of ~~tidy~~ yielding trees ~~should~~ ~~return so low a~~ ~~rate of~~ liquor tax ~~of~~ Rs. 1-6 per head of its population.

	Consumption per head Rs. as. P.
Nellore	" 1- 5
Cuddapah	" 2- 1
Kurnool	" 3- 9
Cimmatty	" 1- 1
Coimbatore	" 2- 3
Malabar	" 1- 6
South Canara	" 2- 6

Distillers' profits ~~inferring~~ the difference are due to illicit practices

wealthy ~~It is~~ that of wealthy

yields

In

10. In the statistics furnished in the report under review, the Govt. observe ~~that~~ several apparent discrepancies ~~which~~ will be explained ~~in explanation~~. For instance, the total of columns 6, 7 & 8 in the table appended to para 6 (duty on issues of liquor plus surcharge in municipal towns and deficit in guaranteed revenue made good by renters) differs in some cases widely from the demand under the head of arrack revenue shown in the statement given on pages 59–64. The net receipts under all heads for 1883-84 are given in para 14 as Rs. 54,84,436 while in the statement No. in appendix II (page 68) the total revenue, apparently actual receipts

	Realised duty & surcharge Rs.	Demand Rs.	Difference Rs.
Chingleput	144,010	159,292	+ 15,292
North Arcot	258,959	251,179	− 7,548
South Arcot	153,203	182,954	+ 29,751

app

Head, R

appears as Rs. 57,83,320; what
the difference consists of is
not known. The charges again
for 1883-84 are given in para
14 as Rs. 199,387, but in the
account of Amani manage-
ment in the Madras town
(Appendix C, pages 53-55), where
alone apparently any charges
are incurred they are given
as Rs. 193,961. In the same
account, the population of
the eight municipal divi-
sions of the town is given
as 394,626; while the actual
figure as given in all the
tables in appendix B (pages
68-72) is 405,849, and no
explanation is given regarding
why and what deduction
is made in the first case.

11. There are also certain
inaccuracies which will require notice
in deductions.

In statement No. 4 (page 77)
the rate of duty per gallon

of country spirits, London pro-
gramme for the Districts of
Godavari, Kistna, Malabar
and South Canara, is obtained
by distributing the total
revenue from spirits and
tody over the quantity of
arrack consumed. In the
detailed account for each
District given in Appendix A,
the rates of consumption of
country spirits per head
of the population in
Ganjam, Vizagapatam and
Tinnevelly and in the Nilgiris
are deduced from
the total quantity made up
of his different strengths.
This can hardly give an
accurate idea of the actual
quantity of alcohol consumed,
not admit of a useful
comparison with other
Districts. This remark
applies also to the statistics

gi

* Pages 6, 7, 9, 37 & 42.

^ in which the consumption
was of one strength only.

given for a series of years in the table at page 4.

12. In future reports inaccuracies & unexplained discrepancies of the nature pointed out should be avoided.

13. Ordered that a copy of these Proceedings with the Boards herein recommended be forwarded to the Government of India.

W. W.
3-6-85

No. 682 A.

Copy to the Govt. of India Dept. of Finance & Commerce.

Bd. of Revenue
Da 22/6.
80
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2 Copies to Govt. of India R. A. D.
Dated 20/6.

Draft G.O. one c No 2451.

Review of the Abkari administration report for 1883-84.

8TH JUNE 1885, Nos. 682, 682A, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 24th March 1885, No. 983:—

Resolution—dated 24th March 1885, No. 983.

The Board submit to Government their Report on the administration of the Abkári Revenue for the year 1883-84. They regret the delay in its submission, which is due to the fact that their time has been much occupied during the past months in introducing the new system of excise administration, which has entailed much correspondence.

2. Appendices A—H contain a detailed analysis of the statistics connected with the administration. The principal results are briefly noticed below.

3. The total Abkári collections from all sources amounted to Rs. 59,84,123 in 1883-84, or Rs. 3,158 more than in 1882-83. The subjoined statement shows the receipts under the several heads:—

	1882-83. RS.	1883-84. 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	22,87,600
II. Arrack rents in tracts of country leased out under the renting system	1,74,310	1,78,824
III. Toddy rents in tracts of country in which arrack farms are separately leased out...	15,67,251	15,47,393
IV. Combined arrack and toddy rents in districts in which arrack and toddy farms are leased out together...	8,49,346	8,13,488
V. Payments made by arrack shopkeepers in the Madras town for arrack sold on account of Government	7,64,643	7,67,586
VI. Toddy collections in Madras Town	3,38,736	3,45,079
VII. Miscellaneous	37,175	44,153
Total ...	59,80,965	59,84,123

4. *Arrack Revenue, Excise Districts.*—The excise system was in force in all parts of the Presidency, excepting Godávari, Kistna, Kurnool, Madras, South Canara and Malabar Districts, and the Hill tracts of Ganjam and the Hill tracts and inland taluks of Vizagapatam. The revenue under the excise system was leased out to monopolists for a period of 2 years and 9 months, commencing with 1st July 1881 and ending with the year under report, the amount guaranteed being Rs. 18,84,125, of which Rs. 18,06,425 was on account of duty proper, and Rs. 77,700 on account of surcharge levied in certain municipal towns. The duty on issues from distilleries in 1883-84 amounted to Rs. 21,13,871, and the surcharge of duty on sales in municipal towns to Rs. 84,593; a further sum of Rs. 26,806 was also paid by renters to make up the deficiency in duty levied and surcharge as compared with the revenue guaranteed, making a total of Rs. 22,25,260. The actual collections during the year amounted to Rs. 22,87,600.

C 3-6-85.
R 8-6-85.

5. The subjoined statement shows the profits realized by the renters of excise districts according to the returns furnished. It will be observed that all the renters, excepting those of North Arcot, Nílgiris and Vizagapatam, have made fair or good profits. The figures in this statement are taken from returns submitted by the renters themselves:—

Districts.	Names of the Renters.	The Revenue guaranteed on account of Duty proper.	The Revenue guaranteed on account of Surcharge.	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 Expenditure.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Messrs. Minchin Brothers and Co. ..	60,000	2,500	62,500	92,237	3,685	..	17,284
Vizagapatam ..	Messrs. Minchin, Harden and Co. ..	25,000	7,850	32,850	25,912	6,362	1,622	— 1,019
Nellore	Burla Runga Reddy ..	63,000	12,000	75,000	96,002	8,234	3,767	33,675
Cuddapah	Messrs. Wilson and Co.	1,36,000	4,000	1,40,000	1,59,193	4,452	..	42,236
Anantapur ..	Messrs. Harvey and Sabapathi Mudaliar..							
Bellary (Cantonment).	Mr. Abraham	75,000	1,000	76,000	75,101	984		24,011
Bellary District ..	Messrs. Harvey and Sabapathi Mudaliar..	1,18,000	..	1,18,000	1,88,377	..	16	23,126
Chinglepnt	Messrs. Parry and Co.	62,000	3,000	65,000	77,976	3,230	..	31,625
North Arcot ..	Messrs. Corbett and Morrison	1,40,300	3,700	1,44,000	1,24,498	3,984	15,518	31,057
South Arcot ..	Messrs. Parry and Co.	2,00,000	5,900	2,05,000	2,50,184	8,571	..	18,274
Tanjore	Do. do.	1,40,000	1,450	1,41,450	1,51,753	1,324	126	52,924
Trichinopoly ..	Do. do. ..	92,300	7,700	1,00,000	85,212	8,631	6,167	23,326
Madura	Messrs. Arbuthnot & Co.	91,400	11,600	1,03,000	1,02,339	12,657	..	39,777
Tinnevelly	Thavasa Muthu Nadan.	75,300	4,700	80,000	99,725	8,266	..	37,367
Coimbatore ..	Thiruvengad a s a w m i Mudaliar	65,000	..	65,000	77,718	..	..	30,406
Nílgiris and Wynaad.	Messrs. Thiruvengadasawmi Mudaliar and Morrison Hall ..	1,31,125	7,600	1,38,725	1,36,566	8,348	..	17,464
Salem	Messrs. Wilson and Co.	1,96,000	..	1,96,000	1,98,282	..	..	10,580
		1,36,000	4,700	1,40,700	1,72,796	5,864	..	45,770
	Total ..	18,06,425	77,700	18,84,125	21,13,871	84,593	26,806	..

6. The following statement shows in one view the cost of liquor, the charges for distribution and management, the shopkeepers' remuneration and the rate per gallon sold, the details of which are given in Appendix A:—

Per Gallon of 30° Under Proof.

Districts.	Cost of Liquor inclusive of Depreciation.	Cost of Distribution.	Office Management and Preventive Establishment.	Duty.	Vendor's Commission.	Renter's Profit.	Retail Price.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Ganjam	0 12 2	0 2 10	0 2 6	2 9 6	0 1 10	Not known.	
Vizagapatam	0 10 6	0 8 11	0 4 3	2 3 11	0 3 9	— 0 0 11	3 14 5
Nellore	0 10 7	0 3 0	0 1 4	1 15 3	0 3 4	0 8 10	3 10 4
Cuddapah	0 12 1	0 3 5	0 1 10	2 4 7	0 2 10	0 8 3	4 1 0
Anantapur	0 9 2	0 4 4	0 2 3	2 0 3	0 2 4	0 10 1	3 12 5
Bellary Cantonment	0 9 1	0 0 10	0 0 7	2 13 9	0 2 7	0 5 2	4 0 0
Bellary District	0 9 5	0 3 3	0 0 4	2 1 0	0 2 4	0 13 0	3 13 4
Chingleput	0 9 5	0 0 9	0 1 2	2 10 0	0 3 7	0 5 3	4 1 1
North Arcot	1 3 4	0 3 1	0 2 5	2 4 10	0 2 8	0 2 7	4 1 3
South Arcot	0 10 0	0 2 5	0 3 11	2 0 2	0 2 11	0 9 11	3 11 8
Tanjore	0 8 1	0 3 0	0 2 8	2 4 6	0 4 7	0 6 9	3 14 0
Trichinopoly	0 7 1	0 1 9	0 2 10	2 3 5	0 5 9	0 11 3	3 15 11
Madura	0 9 8	0 3 9	0 2 8	1 9 10	0 2 11	0 9 0	3 6 0
Tinnevelly	0 8 9	0 4 0	0 2 11	1 7 11	0 2 9	0 9 6	3 3 7
Coimbatore	1 0 5	0 3 1	0 2 7	2 1 7	0 2 9	0 3 2	3 13 11
Nilgiris and Wynaad	0 13 1	0 5 0	0 2 9	2 13 2	0 4 5	0 1 9	4 8 0
Salem	0 11 7	0 2 8	0 2 5	2 4 11	0 2 4	0 9 2	4 1 1

7. The rate of profit obtained, excepting in the district of Vizagapatam, the renters of which suffered a slight loss, varied from 8 to 13 annas a gallon in nine districts, and in only three * was it below 4 annas. In North Arcot, where the charges on account of cost of liquor and depreciation of stock are excessive, the profit realized must be taken to have been considerably higher than that shown in the returns, and probably this was the case in the two other districts.

* North Arcot, Coimbatore and Nílgiris.

8. *Arrack Revenue under the renting system.*—The arrack revenue of the inland taluks of Vizagapatam and of the district of Kurnool, excepting the taluks of Cumbum and Márkápur, was leased out under the renting system, the amount of the rents for 1883-84 being Rs. 1,65,310. The actual collections, including the collections of arrears, amounted to Rs. 1,78,824. According to the returns furnished by the renters, which, however, there are no means of checking, all the renters of the Vizagapatam taluks appear to have made a fair profit, excepting those of Viravalli, Srungavarapukota, Párvatipur and Pálkonda; and in Kurnool, all except the renter of Pattikonda. The average profit obtained by the Vizagapatam renters appears to have been 5 annas 6 pies, and by the Kurnool renters Rs. 1-1-8 per gallon; but from this, the expenses of management and cost of liquor had to be met.

9. *Combined Arrack and Toddy under the renting system.*—In the districts of Godávari, Kistna, South Canara and Malabar, and the Cumbum and Márkápur Taluks of Kurnool, in which arrack is manufactured from toddy, the arrack and toddy farms were leased out conjointly, the aggregate rental being Rs. 8,19,925, and the collections within the year Rs. 8,13,488. All the renters appear to have made good profits.

10. *Toddy Rents in excise and rented districts.*—The toddy rents in districts in which the arrack revenue is separately leased out amounted to Rs. 15,41,002, and the collections within the year to Rs. 15,47,393.

11. *Amani Management of Arrack and Toddy Revenue in the Town of Madras.*—The arrack and toddy revenue in the town of Madras are managed without the intervention of renters, the shopkeepers entering into direct engagements with Government. The receipts from the sale of Colombo arrack amounted to Rs. 5,18,440, from which Rs. 1,23,311, the cost of liquor, being deducted, the net duty realized by Government was Rs. 3,90,129, against Rs. 3,73,485 in the previous year. The receipts from Puttai arrack were Rs. 2,49,146, the cost price of liquor Rs. 43,160, and the net duty Rs. 2,05,986 against Rs. 2,18,718 in the previous year. The toddy collections amounted to Rs. 3,45,079 against Rs. 3,38,736 in the previous year.

12. *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 Godávari; duty levied on country beer brewed and issued on the Nílgiris; 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. 44,153.

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

Districts.	Fasli 1285.	Fasli 1286.	Fasli 1287.	Fasli 1288.	Fasli 1289.	Fasli 1289.	Fasli 1290.	First nine Months of Fasli 1291.	Official Year 1881-82.	Official Year 1882-83.	Official Year 1883-84.	Quantity reduced to 30° under Proof. 1882-83.	Quantity reduced to 30° under Proof. 1883-84.
1	2	3	4	5	6		7	8	9	10	11	12	13
	GALS.	GALS.	GALS.	GALS.	GALS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	88,615	88,431	60,573	52,007	68,128		68,527	62,797	82,578	89,191	95,840	65,720	59,766
Vizagapatam	23,160	28,442	27,426	93,493	85,007		119,260	66,992	89,146	99,362	84,788	66,416	65,918
Godávari	278,704	345,177	294,657	252,594	237,952		305,170	183,158	260,026	312,376	326,432	178,601	186,632
Kistna	140,772	120,310	121,488	96,661	100,950		123,151	96,155	134,161	179,398	180,048	131,288	129,478
Nellore	39,134	36,661	37,518	37,207	39,213		39,942	36,817	45,775	53,768	55,513	53,768	55,513
Cuddapah	113,317	66,836	66,371	68,818	70,155		78,136	62,938	81,453	73,747	71,721	73,747	71,721
Anantapur	218,951	94,069	59,152	93,331	97,194		107,451	29,333 / 61,796	117,876	39,249 / 97,529	37,345 / 105,196	39,249 / 97,529	37,345 / 105,196
Bellary	136,953	52,176	33,728	22,796	23,103		31,910	33,383	41,103	46,864	50,930	43,885	47,285
Kurnool	199,292	192,368	192,444	149,540	137,904	15	158,024	131,762	167,813	171,935	172,012	179,461	179,691
Chingleput	39,890	23,711	25,955	44,566	50,727	6	67,867	50,160	62,588	57,405	56,740	57,405	56,740
North Arcot	113,333	74,620	62,624	91,585	105,814	9	93,495	85,077	105,521	105,086	109,496	105,086	109,495
South Arcot	72,427	71,418	45,460	53,993	70,093	6	69,299	52,222	68,196	68,138	79,306	67,959	79,306
Tanjore	62,395	64,261	48,606	47,247	41,581	5	51,437	38,167	48,999	39,687	48,393	39,687	48,393
Trichinopoly	56,340	55,269	46,259	45,645	45,949	5	50,238	39,070	50,883	48,606	51,875	48,805	51,875
Madura	114,666	46,599	32,865	44,696	39,360	4	44,635	44,239	54,853	55,463	66,774	58,463	66,774
Tinnevelly	158,092	107,077	79,765	42,460	37,120	4	40,585	45,787	54,640	49,162	56,253	44,379	52,089
Coimbatore	83,148	69,059	53,505	60,781	54,967	6	62,242	47,470	59,275	68,752	67,991	68,752	67,991
Nilgiris	32,614	30,683	28,586	41,770	47,006	5	50,511	41,327	54,440	55,200	54,825	67,879	67,454
Salem	95,234	76,289	58,667	58,494	61,581	6	66,386	57,942	73,927	65,879	75,714	65,879	75,714
South Canara	78,353	76,385	61,983	74,224	111,440	12	126,481	86,575	117,793	135,052	123,310	81,392	74,238
Malabar	114,731	107,050	82,973	65,552	66,578	7	70,956	54,465	71,137	81,799	78,269	63,574	59,814
Total ..	2,265,171	1,816,881	1,513,904	1,527,450	1,611,822	1,805,693	1,407,632	1,842,213	1,996,873	2,048,771	1,673,824	1,729,329	

The consumption of arrack in 1883-84 is returned as 2,048,771 gallons, or 51,893 gallons in excess of the consumption in 1882-83. The increase appears in all the districts except Vizagapatam, Cuddapah, Anantapur, Chingleput, Coimbatore, Nílgiris, South Canara and Malabar, and is the result of a favorable season and better management on the part of the renters of the several farms. In Vizagapatam, the decrease is ascribed to the levy of a surcharge duty in the municipal towns, which has stimulated smuggling of under-taxed liquor from the adjoining rented taluks. The Collector states that the decrease in Cuddapah is due to the poorer classes resorting to toddy, owing to the increased price of arrack. The decrease in Nílgiris is stated to be due to the depression of the mining and agricultural industries during the year. The decrease in Malabar and South Canara is due to increase of illicit distillation, but the returns of consumption for these, as well as other rented districts, cannot be relied on.

14. The following statement shows the receipts and charges for the last ten years :—

Years.	Gross Receipts.	Charges.	Net Receipts.
	RS.	RS.	RS.
1874-75	60,58,923	2,31,176	58,27,747
1875-76	63,39,011	1,97,035	61,41,976
1876-77	55,83,689	2,24,814	53,58,875
1877-78	47,10,686	2,64,428	44,46,258
1878-79	58,79,261	2,07,447	56,71,814
1879-80	59,44,532	2,14,009	57,30,523
1880-81	56,48,075	1,98,720	54,49,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,84,123	1,99,387	57,84,736

15. The number of arrack shops maintained during the year was 17,023 against 17,230. The number of toddy shops was 18,727 against 18,231. The number of European liquor shops was 850 against 842 in the previous year, and of shops for the sale of country-brewed beer thirty-three against forty-two.

16. Towards the close of the year, a committee was appointed to suggest improvements in the system of administration, and to draft an Act consolidating the present Abkári laws, with such amendments as might be necessary. The suggestions of the committee, and the reforms introduced into the Abkári administration in consequence of them, will fall to be noticed in the report for the current year.

APPENDIX A.

ARRACK—EXCISE DISTRICTS.

GANJAM.—Messrs. Minchin Brothers and Co. had the monopoly of the plain taluks of this district, and the stipulations of the contract were as follows :—

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue Guaranteed.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
In the district—				
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 liquor was supplied from the renters' distillery at Aska, the total quantity issued being 12,222 gallons of 30° under proof and 83,673 gallons of 60° under proof. The net duty paid thereon, including surcharge on sales in the Municipal Town of Berhampore, amounted to Rs. 95,922.*

	RS.
* Duty	92,237
Surcharge	3,685
Total ..	95,922

2. The following statement shows the stock account in depôts. As usual the distillery and shop accounts are omitted:—

——	30° Under proof.	60° Under proof.	Total reduced to 30° Under proof.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st April 1883 ...	890	8,024	5,175
Manufactured and received ...	12,231	84,242	60,369
Total ...	13,121	92,266	65,844
Issued to shops	11,667	84,173	59,766
Wastage	110	159	201
Total ...	11,777	84,332	59,967
Balance ...	1,344	7,934	5,877

The liquor manufactured and received (shown above) differs from the quantity excised. As none but excised liquor is received in depôts, the Collector has been requested to explain the difference.

3. The wastage in depôts was ·31 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was, therefore, Rs. 1-8-8 per gallon of 30° under proof exclusive of surcharge, and Rs. 1-9-8 per gallon inclusive of it.

4. The monthly sales were as follows:—

Months.	1882-83.		1883-84.	
	30° Under proof.	60° Under proof.	30° Under proof.	60° Under proof.
	GALLONS.	GALLONS.	GALLONS.	GALLONS.
April 1883	796	6,617	899	6,662
May „	886	7,056	876	7,296
June „	909	6,777	821	6,875
July „	895	6,052	919	7,183
August „	858	5,534	910	6,308
September „	831	5,826	795	6,173
October „	949	6,698	1,001	7,366
November „	852	6,075	904	6,226
December „	936	5,873	1,037	6,207
January 1884	1,272	7,936	1,372	8,774
February „	885	5,949	1,041	6,923
March „	1,024	7,675	1,062	8,180
Total ...	11,093	78,098	11,667	84,173

The shop-keepers' accounts being incomplete and untrustworthy, the quantity issued to them is taken as the consumption. The total sales exceeded those of the previous year by 6,649 gallons or 7·5 per cent. The increase is attributed to the cheapness of food-grains and the general prosperity of the people. The total number of shops opened during the year is stated to be 1,057 against 983 in the previous year.

5. The subjoined table exhibits the particulars of consumption, distribution of shops, &c., in the several taluks:—

Taluks.	Population.	Area.	Number of Shops.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GAL.	GALS.			RS. A. P.
1. Berhampore	303,303	468	170	24,225	..	·07	143	3	1,784	..
2. Ganjam and Purushottapur	105,695	158	141	13,309	..	·12	94	1	750	..
3. Aska, Ichápur and Sómpet	319,090	447	265	23,652	..	·07	89	2	1,204	..
4. Goomsur and Suradá ..	201,730	328	107	12,732	..	·05	119	3	1,885	..
5. Chicacole	200,419	344	89	9,154	..	·04	103	4	2,252	..
6. Tekkali and Narasannapet	132,084	169	96	7,350	..	·05	77	2	1,375	..
7. Parlákimedi	240,980	411	189	5,418	..	·02	29	2	1,275	..
Total ..	1,503,301	2,325	1,057	95,840	..	·06	91	2	1,422	2 15 0

6. According to the renter's financial statement revised by the Collector, the charges (shown below) amounted to Rs. 1,84,566:—

	RS.
1. Depreciation	1,500
2. Cost of liquor	44,171
3. Distribution	16,490
4. Supervision	12,245
5. Sundries	2,989
6. Duty	95,921
7. Vendor's Commission	11,250
Total ...	1,84,566

Adding Rs. 15,644, being the value of liquor taken over from last year's stock—890 gallons of 30° under proof, at Rs. 2-13-4 and 8,024 gallons of 60° under proof, at Rs. 1-10-2 per gallon—the total cost was Rs. 2,00,210 and the incidence of the charges under the several heads per gallon was as follows:—

——	Per Gallon of 30° under proof and 60° under proof taken together.	Per Gallon of 30° under proof.	Per Gallon of 60° under proof.
	RS. A. P.	RS. A. P.	RS. A. P.
1. Depreciation	0 0 3	0 0 5	0 0 3
2. Cost of liquor	0 7 4	0 11 9	0 6 8
3. Distribution	0 2 10	0 2 10	0 2 10
4. Supervision	0 2 0	0 2 0	0 2 0
5. Sundries	0 0 6	0 0 6	0 0 6
6. Duty	0 15 11	1 9 6	0 14 7
7. Vendor's Commission ...	0 1 10	0 1 10	0 1 10
Total ...	1 14 8	2 12 10	1 12 8

The receipts on account of liquor sold amounted to Rs. 1,99,880 and Miscellaneous collections to Rs. 150. Adding to these Rs. 625, the interest on the Government Promissory Notes deposited, and Rs. 16,839, the value of liquor remaining in the depôts at the end of the year—1,344 gallons of 30° under proof, at Rs. 2-13-6, and 7,934 gallons of 60° under proof, at Rs. 1-10-3 per gallon—the total assets amounted to Rs. 2,17,494. The year's transactions resulted, therefore, in a profit to the renters of Rs. 17,284.

1. Anakápalle.
2. Bimlipatam.
3. Chipurupalle.
4. Golgonda.
5. Sarvasiddhi.
6. Vizagapatam.
7. Vizianagrum.

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

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

* Vizianagrum .. .. Rs. 2,400
Bimlipatam 1,700
Vizagapatam 3,750

2. There was no distillery in the district, but the liquor required by the renters was purchased by them from the Aska distillery of Messrs. Minchin Brothers and Company. The total quantity of liquor issued was 15,021 gallons of 30° under proof and 284 gallons of 60° under proof, and the net duty thereon, including surcharge on sales in the municipal towns of Bimlipatam, Vizagapatam and Vizianagrum, amounted to Rs. 32,274. The surcharge duty on the consumption in Vizianagrum and Bimlipatam fell short of the guaranteed amount by Rs. 887 and Rs. 735, respectively, and the renters had to make good the difference.

* Duty .. .. Rs. 25,912
Surcharge 6,362
Total .. 32,274

3. The following statement shows the stock account in the depôts:—

	30° Under Proof.	60° Under Proof.	Total reduced to 30° Under Proof.	Remarks.
	GALS.	GALS.	GALS.	
Balance on 1st April 1883	2,732	64	2,769	The decrease of 52 gallons compared with the balance on 31st March 1883 shown in the last report is due to that quantity, though intended for Vizagapatam, having by mistake been shipped to England. The duty on the 52 gallons was ordered to be refunded in Board's Proceedings, dated 1st August 1883, Mis. No. 6467.
Received from Aska Distillery	15,024	284	15,186	
Total ..	17,756	348	17,955	
Issued to Shops	15,893	254	16,038	
Wastage	659	49	687	
Total ..	16,552	303	16,725	
Balance ..	1,204	45	1,230	

The wastage in depôts was 3·83 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was therefore Rs. 1-12-5 per gallon of 30° under proof exclusive of surcharge and Rs. 2-3-4 per gallon inclusive of it.

4. The monthly sales and average prices were as follows:—

Months.	Sales.	Percentage of Sales.	Average Price.
	GALS.		RS. A. P.
April 1883	1,342	8·3	3 13 9
May ,, ...	1,398	8·7	3 14 2
June ,, ...	1,502	9·3	3 14 1
July ,, ...	1,513	9·4	3 13 11
August ,, ...	1,432	8·9	3 13 11
September ,, ...	1,430	8·8	3 13 11
October ,, ...	1,418	8·8	3 13 11
November ,, ...	1,432	8·9	3 14 1
December ,, ...	1,197	7·4	3 14 1
January 1884	1,410	8·7	3 13 11
February ,, ...	993	6·1	3 13 11
March ,, ...	1,080	6·7	3 13 9
Total ...	16,147	100·0	3 14 0

The total sales fell short of those of the previous year by 698 gallons or 4 per cent., and have been decreasing since 1881-82, when the surcharge system was first introduced in the municipal towns of the district. The decrease is ascribed to the rise in the price consequent on the surcharge of duty and to quart-bottles of liquor being brought from the adjoining rented taluks where it is cheaper.

5. The subjoined table exhibits the particulars of consumption, distribution of shops, &c., in the several taluks:—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per head.	Sales per Shop.	Square miles per shop.	Population per Shop.	Retail Average Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
1. Anakápalle	1,31,637	597	15	821	2,857	·006	54·7	39·8	8,776	3 7 8
2. Bimlipatam	1,06,267	243	38	2,274	8,923	·021	59·8	6·4	2,796	3 14 9
3. Chipurupalle	1 38,896	615	35	619	2,000	·004	17·7	17·6	3,968	3 3 7
4. Golgonda	97,748	540	19	698	2,444	·007	36·7	28·4	5,145	3 8 0
5. Vizagapatam	85,437	216	63	8,046	32,044	·094	127·7	3 4	1,356	3 15 8
6. Vizianagrum	1,47,210	333	35	3,150	12,536	·021	90·0	9·5	4,206	3 15 8
7. Sarvasiddhi	1,31,754	960	31	539	1,756	·004	17·4	31·0	4,250	3 4 2
Total ..	8,38,949	3,504	236	*16,147	62,560	·019	68·4	14·8	3,555	3 14 0

* 30°Under Proof .. .. GALS. 15,893
60° ,, ,, ... 254

Information regarding sales by shopkeepers not being available, sales to them by the renters have been taken as representing the consumption.

The number of shops opened was 236 as in the preceding year, and the rate of consumption per head of the population was ·019 gallon against ·020 gallon in the previous year.

6. The renters' financial statement shows the charges to have amounted to Rs. 54,903 exclusive of Rs. 6,843 said to be the value of liquor taken over from last year's stock, but the following alterations should be made:—

(*a*) A sum of Rs. 4,149 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.

(*b*) Rupees 2,400 charged as supervision fees to the renters' "representatives," Rs. 821, interest on the value of stock, Rs. 204 on account of "discount on loans," and Rs. 33 on account of deterioration on furniture are inadmissible and will be struck out.

Thus modified, the charges amounted to Rs. 55,603 as detailed below:—

	Rs.
(1) Cost of liquor	9,250
(2) Cost of distribution	8,577
(3) Supervision and sundries	3,880
(4) Duty	33,896
Total ...	55,603

Adding to the above Rs. 8,872, the correct value of liquor taken over from last year's stock (2,732 gallons of 30° under proof at Rs. 3-3-2 and 61 gallons of 60° under proof at Rs. 2-1-11), the total charges amounted to Rs. 64,475, 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.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
(1) Cost of liquor	0 10 5	0 10 6	0 6 0
(2) Distribution	0 8 11	0 8 11	0 8 11
(3) Supervision and Sundries ...	0 4 3	0 4 3	0 4 3
(4) Duty	2 3 8	2 3 11	1 4 6
Total ...	3 11 3	3 11 7	2 7 8
Renter's Loss ...	0 1 0	0 0 11	0 8 11
Renter's Price ...	3 10 3	3 10 8	1 14 9
Shopkeeper's Profit ...	0 3 9	0 3 9	0 5 5
Retail Price ...	3 14 0	3 14 5	2 4 2

The receipts on account of liquor sold amounted to Rs. 58,803 and miscellaneous collections to Rs. 338. Adding to these Rs. 328, interest on Government Promissory notes deposited, and Rs. 3,987, the value of liquor on hand at the end of the year, viz., 1,201 gallons of 30° under proof at Rs. 3-3-8 and 45 gallons of 60° under proof at Rs. 2-3-2 per gallon, the total assets were Rs. 63,456. The renter's charges being Rs. 64,475, they appear to have sustained a loss of Rs. 1,019 during the year under report.

NELLORE.—The stipulations of the contract for this district were as follows, Burla Runga Reddy being the renter:—

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	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—	Surcharge.			
30° under proof ...	0 8 0	4 0 0	3 8 0	* 12,000
60° do.	0 4 0	2 12 0	2 4 0	

* Nellore .. .. Rs. 10,000
Ongole 2,000

2. The arrack required for consumption was all manufactured in the renter's distillery at Nellore. 56,265 gallons of liquor were excised, and the net duty levied thereon amounted to Rs. 1,04,235. The surcharge of duty being less than the guaranteed amount by Rs. 3,767, the deficiency was made good by the renter. Besides this, 112 gallons of over-proof liquor were issued to the Civil Dispensary at Nellore, and a duty of Rs. 541 was separately collected.

	Rs.
Duty	96,002
Surcharge	8,233
Total ..	1,04,235

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

—	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883 ...	3,519	2,983	...
Manufactured and received ...	56,179	56,265	55,513
Total ...	59,698	59,248	55,513
Issued and sold	56,265	55,513	55,513
Wastage	...	1,051	...
Total ...	56,265	56,564	55,513
Balance ...	3,433	2,684	...

There was no wastage in the distillery, but that in depôts was 1·77 per cent. against an allowance of 2·5 per cent. The actual duty paid on issues was therefore only Rs. 1-14-2 inclusive of surcharge and Rs. 1-11-9 exclusive of it.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	3,955	7·13	3 10 3
May „	3,787	6·83	3 10 5
June „	4,692	8·45	3 10 4
July „	4,879	8·79	3 10 4
August „	4,851	8·74	3 10 5
September „	4,521	8·15	3 10 5
October „	4,939	8·89	3 10 6
November „	4,472	8·04	3 10 7
December „	4,909	8·85	3 10 5
January 1884	5,722	10·31	3 10 2
February „	4,453	8·01	3 10 3
March „	4,333	7·81	3 10 7
Total ...	55,513	100·0	3 10 4

The total sales show an increase of 1,745 gallons over those in the preceding year. The increase is due to the large number of coolies employed on the Sangam Project and the State Railway works. The liquor appears to have been sold everywhere at the maximum price.

5. The subjoined table shows the particulars of consumption, distribution of shops, &c.:—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Gúdúr	125,453	910	52	5,159	18,055	·041	99	18	2,413	3 8 0
Rápúr	49,774	596	4	506	1,771	·010	127	149	12,444	3 8 0
Nellore	163,740	638	93	25,861	97,477	·157	278	7	1,761	3 12 4
Atmakúr	87,752	638	29	1,521	5,324	·017	52	22	3,026	3 8 0
Kávali	72,913	548	16	1,975	6,912	·027	123	34	4,557	3 8 0
Udayagiri	86,326	850	34	1,613	5,646	·018	47	25	2,539	3 8 0
Kandukúr	126,757	787	33	3,416	11,957	·026	104	24	3,841	3 8 0
Kanigiri	108,761	1,014	14	615	2,151	·005	44	72	7,769	3 8 0
Ongole	188,593	797	54	6,974	25,681	·036	129	15	3,492	3 10 11
Polúr	44,496	355	24	4,028	14,097	·090	168	15	1,854	3 8 0
Venkatagiri	41,915	426	7	1,766	6,180	·042	252	61	5,988	3 8 0
Podili	55,592	564	13	630	2,206	·011	48	43	4,276	3 8 0
Darsi	68,164	616	18	1,449	5,071	·021	80	34	3,787	3 8 0
Total ..	1,220,236	8,739	391	* 55,513	2,02,527	·045	142	22	3,121	3 10 4

* Exclusive of 106 gallons at proof supplied to the Civil Dispensary at Nellore.

The largest number of shops opened in any one month was 391 against 366 in the previous year, and the rate of consumption per head of the population was ·045 gallon against ·044. The consumption in the Municipal towns was 16,466 gallons, or nearly 30 per cent. of sales in the whole district.

	GALS.
Nellore	13,924
Ongole	2,542
Total ..	16,466

6. The charges as shown by the renter amounted to Rs. 1,58,912, but from this sum should be deducted Rs. 578, 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. 393 should be added, being the allowance for depreciation at 12 per cent. on the amount sunk in distillery buildings and plant, viz., Rs. 3,278 (2,700 + 578). The salaries of the gauger and police guard (Rs. 1,800) shown as a separate item should be transferred to the head "cost of liquor." Thus modified, the charges amounted to Rs. 1,58,727 as particularized below :—

	RS.
Depreciation	393
Cost of liquor	33,302
Distribution	10,290
Supervision and Sundries	4,619
Duty	1,08,543
Commission	1,580
Total ...	1,58,727

Adding to the above the value (Rs. 13,161) of liquor taken over from last year's stock, the total charges amounted to Rs. 1,71,888. The sum of Rs. 1,580 given above as "commission" is the salary paid by the renter to the men employed for selling liquor (12,249 gallons) in the shops under his direct management, and does not include the profits of the shopkeepers, to whom the remaining quantity (43,264 gallons) was sold outright by the renter. The total sale-proceeds being Rs. 2,02,527 and the amount paid to the renter by the vendors being Rs. 1,92,515, the difference, Rs. 10,012 + Rs. 1,580, or Rs. 11,592, represents the total remuneration of the vendors

and gives an average rate of As. 3-4 per gallon. The incidence of the charges under the several heads per gallon is as follows :—

	RS.	A.	P.
1. Depreciation	0	0	1
2. Cost of liquor	0	10	6
3. Distribution	0	3	0
4. Supervision and Sundries	0	1	4
5. Duty	1	15	3
6. Vendor's Commission and Shopkeeper's Profit	0	3	4
Total ...	3	1	6
Renter's Profit ...	0	8	10
Retail Price ...	3	10	4

The cost of liquor is As. 7-1 per gallon less than in the previous year, and the decrease is due to the inclusion, under that head in 1882-83, of Rs. 19,417, the value of jaggery stated to have been washed away during the floods.

7. The receipts given by the renter (Rs. 1,95,756) include Rs. 423 on account of interest on Government promissory notes deposited by him; but the correct amount of interest at 4 per cent. on Rs. 19,000 being Rs 760, the actual assets including the value of liquor on hand at the close of the year, were Rs. 2,05,563 as detailed below :—

	RS.
Sale proceeds of liquor sold in amani shops ...	45,229
Payments made by shopkeepers	1,47,286
Miscellaneous receipts	3,578
Value of liquor on hand at the end of the year, 3,433 gallons in the distillery at Rs. 0-10-7 and 2,684 gallons in depôts at Rs. 2-10-11...	9,470
Total ...	2,05,563

Deducting the total expenditure, Rs. 1,71,888, the renters realized a profit of Rs. 33,675 during the year under report.

CUDDAPAH.—The contract of this district was held by Messrs. Wilson and Co., and the conditions were as follows :—

Strength of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
In the District—				
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	
60° do.	0 4 0	3 0 0	2 8 0	4,000 0 0
Total ..	..	..	..	1,40,000 0 0

The total quantity of liquor excised was 72,567 gallons of 30° under proof, and the net duty levied thereon, including surcharge on sales in the Municipal Town of Cuddapah, amounted to Rs. 1,63,615.*

	Rs.
*Duty	1,59,193
Surcharge	4,422
Total ..	1,63,615

2. The renters obtained their liquor, as usual, from Messrs. Corbett and Morrison's Distillery at Ranipet, 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.	Sub-Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	3,714	3,121	2,359
Received from North Arcot	74,773	72,642	72,309
Total ...	78,487	75,763	74,668
Issued and sold	72,642	72,309	71,721
Wastage	917	1,203	...
Total ...	73,559	73,512	71,721
Balance ...	4,928	2,251	2,947

The quantity received in depôts shows an excess of 75 gallons over that excised. This is attributed to difference in the mode of measuring liquor. Previous to the issue of Board's Proceedings, dated 6th August 1883, No. 2252, liquor was measured up to the brim in gallon-pots, but in those Proceedings, the Board directed that the gallon measures should be filled only up to the neck.

3. The wastage in the excise depôt was 1·17 per cent., and that in sub-depôts 1·59 per cent., against the usual allowance of 2·5 per cent. The actual duty on issues was therefore only Rs. 2-4-8 per gallon inclusive of surcharge, and Rs. 2-3-8 exclusive of it.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	5,975	8·3	4 0 9
May "	5,715	8·0	4 0 9
June "	5,930	8·3	4 0 11
July "	6,174	8·6	4 0 11
August "	6,398	8·0	4 0 10
September "	5,927	8·2	4 1 0
October "	5,887	8·2	4 1 1
November "	6,091	8·5	4 1 1
December "	5,571	7·8	4 1 2
January 1884	5,708	8·0	4 1 0
February "	5,810	8·1	4 1 5
March "	6,535	9·1	4 1 0
Total ...	71,721	100·0	4 1 0

The sales fell short of those in the previous year by 2,026 gallons, and the Collector states that the increased price of arrack has driven the poorer classes to resort to toddy.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square miles per Shop.	Population per Shop.	Average retail Price.
				GALLS.	Rs.					Rs. A. P.
Badvél	82,445	755	45	2,669	10,677	·032	59	17	1,832	4 0 0
Proddutur	90,653	487	66	8,750	34,998	·097	133	7	1,374	4 0 0
Sidhout	59,076	610	26	3,297	13,180	·056	127	23	2,272	4 0 0
Pullampet	134,366	979	66	8,543	34,171	·064	129	15	2,036	4 0 0
Cuddapah	147,453	760	86	15,281	67,975	·108	185	9	1,715	4 0 0
Jamalamadugu	91,958	616	82	8,119	32,475	·088	99	8	1,121	4 0 0
Puhvendla	95,617	701	85	5,093	20,373	·053	60	8	1,125	4 0 0
Ráyachóti	92,541	998	72	5,387	21,549	·058	74	14	1,285	4 0 0
Kadiri	116,252	1,165	61	3,734	14,936	·032	61	19	1,906	4 0 0
Váyalpád	104,462	831	65	6,077	24,310	·058	93	13	1,607	4 0 0
Madanapalle	106,215	843	50	4,171	16,685	·039	83	17	2,124	4 0 0
Total ..	1,121,038	8,745	704	71,721	2,91,338	·064	102	11	1,592	4 1 0

6. The total number of shops opened was 704 against 700 in the previous year, and the rate of consumption per head of the population was ·064 gallon against ·066 gallon. The sales in the Municipal Town of Cuddapah were 8,904 gallons, or 12·4 per cent. of the consumption in the whole district.

7. The renter's financial statement shows the charges to have amounted to Rs. 2,51,912, classified as follows:—

	Rs.
Depreciation	373
Cost of liquor	51,425
Distribution	15,226
Supervision and sundries	8,303
Duty	1,63,645
Vendor's commission	12,940
Total ...	2,51,912

Adding to the above Rs. 12,166, the value of liquor taken over from last year's stock, the total charges amounted to Rs. 2,64,078, and the incidence of the charges under the several heads per gallon was as follows:—

	Rs. A. P.
Depreciation	0 0 1
Cost of liquor	0 12 0
Distribution	0 3 5
Supervision and sundries	0 1 10
Duty	2 4 7
Vendor's commission	0 2 10
Total ...	3 8 9
Renter's profit ...	0 8 3
Retail price ...	4 1 0

8. The receipts on account of liquor sold amounted to Rs. 2,93,689. Adding to this Rs. 1,400, the interest on Government Promissory Notes deposited, and Rs. 11,225, the value of liquor on hand at the end of the year—4,928 gallons in the excise depôt at As. 12-1, and 2,251 in the sub-depôts at Rs. 3-5-4 per gallon—the total assets were Rs. 3,06,314. The total charges being Rs. 2,64,078, the renters appear to have realized a profit of Rs. 42,236 during the year under report.

ANANTAPUR.—The contract of this district was held by Messrs Harvey and Subapathy Mudaliar, and the conditions were as follows:—

	Duty.	Price.		Minimum Revenue Guaranteed.
		Maximum.	Minimum.	
	RS. A P.	RS. A. P.	RS. A. P.	RS A. P.
In the District—				
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	Surcharge.			
60° Do.	0 8 0	4 4 0	3 12 0	1,000 0 0
... ...	0 4 0	3 0 0	2 8 0	
Total ...	...	...	...	76,000 0 0

2. The liquor was supplied from the monopolists' distillery at Tadpatri. 38,513 gallons of 30° under proof were excised, and the net duty levied thereon amounted to Rs. 76,085. The surcharge on duty collected in the Anantapur Municipality being slightly less than the guaranteed amount, the difference was made good by the renters.

	RS.
* Duty	75,101
Surcharge	984
Total ..	76,085

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

	Distillery.	Depots.	Shops
	GALS.	GALS.	GALS.
Balance on 1st April 1883	902	1,119	...
Manufactured and received	79,171	38,513	37,345
Total ...	80,073	39,632	37,345
Issued and sold			
Issued to Bellary	38,513	37,345	...
Transferred to Bellary	39,988	...	...
Wastage	628	121	...
		787	
Total ...	79,129	38,253	37,345
Balance ...	944	1,379	...

The wastage in the distillery was ·74 per cent. and that in depôts 1·99 per cent. against allowance of 2·5 per cent. The actual duty paid on issues was, therefore, only Rs. 2-0-1 gallon inclusive of surcharge and Rs. 1-13-10 exclusive of it.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales.	Percentage of Sales.	Average Price.
	GALS.	GALS	RS. A. P.
April 1883	2,727	7 3	3 12 6
May ,, ...	3,161	8·5	3 12 5
June ,, ...	3,475	9·3	3 12 6
July ,, ...	3,064	8·2	3 12 5
August ,, ...	3,083	8·3	3 12 5
September ,, ...	3,008	8·0	3 12 6
October ,, ...	3,041	8·1	3 12 6
November ,, ...	3,828	10·3	3 12 5
December ,, ...	3,167	8·5	3 12 5
January 1884	2,874	7 7	3 12 5
February ,, ...	2,908	7·8	3 12 5
March ,, ...	3,009	8 0	3 12 4
	37.345	100·0	3 12 5

The total sales show a decrease of 1,904 gallons compared with the preceding year, and were nearly equal to those of 1881-82.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.			RS. A. P.
Tadpatri	98,964	591	88	8,775	32,908	·089	99·7	6·7	1,125	3 12 0
Gooty	110,597	1,010	108	13,242	49,657	·119	122·6	9·4	1,024	3 12 0
Anantapur	91,816	868	84	5,090	20,073	·055	60·6	10·3	1,093	3 15 1
Dharmavaram	97,106	1,192	65	3,737	14,014	·038	57·5	18·3	1,493	3 12 0
Penukonda	73,023	655	60	3,341	12,526	·046	55·7	10·9	1,217	3 12 0
Hindupur	73,270	425	35	1,568	5,879	·021	44·8	12 1	2,093	3 12 0
Madakasira	55,113	362	13	1,592	5,971	·029	122·5	27·9	4,239	3 12 0
Total ..	599,889	5,103	453	37,345	1,41,028	·062	82·4	11·3	1,324	3 12 5

The largest number of shops opened in any one month was 453 against 468 in the previous year, and the rate of consumption per head of the population was ·062 gallon against ·065 gallon.

6. The charges according to the renters' financial statement amounted to Rs. 1,41,817 as particularized below:—

	RS.
1. Depreciation	1,286
2. Cost of liquor	43,430
3. Cost of distribution	10,178
4. Supervision and sundries	5,320
5. Duty	76,101
6. Vendor's commission	5,502
Total ...	1,41,817

Adding to the above the value (Rs. 3,841) of liquor taken over from last year's stock, the total charges were Rs. 1,45,658, and their incidence among the several heads per gallon was as follows:—

	Incidence. Rs.	A.	P.
1. Depreciation	0	0	3
2. Cost of liquor	0	8	11
3. Distribution	0	4	4
4. Supervision and sundries	0	2	3
5. Duty	2	0	3
6. Vendor's commission	0	2	4
Total ...	3	2	4
Renter's profit ...	0	10	1
Retail price ...	3	12	5

7. The assets of the year were Rs. 1,69,671, as detailed below :—

	Rs.
(*a*) Sale-proceeds of liquor and Miscellaneous r ceipts ...	1,41,034
(*b*) Value of liquor issued to Bellary—40,109 gallons, at Rs. 0-9-2 + Rs. 242, duty on 121 gallons paid in Anantapur	23,221
(*c*) Interest on Government securities deposited	760
(*d*) Value of liquor on hand on 31st March 1884—944 gallons in the distillery, at Rs. 0-9-2 per gallon and 1,379 gallons in depôts, at Rs. 2-15-9 per gallon	4,656
Total ...	1,69,671

Deducting the total expenditure Rs. 1,45,658, the renters realized a profit of Rs. 24,013.

BELLARY.—For purposes of Abkári management, this district has been divided into two farms, viz., the cantonment of Bellary and the remainder of the district.

2. *Bellary Cantonment.*—The contract of this farm was held by Mr Abraham subject to the following conditions :—

Strengths of Liquor.	Duty. Rs.	A.	P.	Prices. Maximum. Rs.	A.	P.	Prices. Minimum. Rs.	A.	P.	Minimum Revenue Guaranteed. Rs.	A.	P.
30° under proof	2	13	0	4	0	0	3	8	0	1,18,000	0	0
60° do.	1	10	0	3	0	0	2	8	0			

3. The total quantity of liquor issued from the contractor's distillery at Bellary was 66,979 gallons and the duty realized thereon was Rs. 1,88,377.

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

	Distillery. Gals.	Depôts. Gals.	Shops. Gals.
Balance on 1st April 1883	494	67	237
Manufactured and received	70,819	66,979	65,948
Total ...	71,313	67,046	66,185
Issued and sold	66,979	65,948	65,948
Wastage	3,213	1,042	..
Total ...	70,192	66,990	65,948
Balance ...	1,121	56	237

The wastage in the distillery was 4·5 per cent. and that in the depôts 1·6 per cent.

5. The monthly sales were as follows :—

		Gals.	Percentage.
April	1883	4,817	7·3
May	„	5,371	8·1
June	„	5,971	9·1
July	„	5,371	8·1
August	„	5,504	8·3
September	„	5,379	8·2
October	„	6,025	9·1
November	„	6,046	9·2
December	„	5,777	8·8
January	1884	4,868	7·4
February	„	5,201	7·9
March	„	5,618	8 5
Total ...		65,948	100·0

The total sales show an increase of 4,679 gallons over those of the previous year. The increase in consumption is ascribed to the large number of coolies employed in the Spinning and Weaving Mill and on the Railway works. The selling price was uniformly Rs. 4 throughout the year.

6. The statistics of consumption, distribution of shops, &c., are given below with those relating to the preceding year :—

	1882-83.	1883-84.
Population	53,460	53,460
Area in square miles	6	6
Number of shops opened	66	65
Consumption ... Quantity in gallons ...	61,269	65,948
Consumption ... Amount ... ... Rs.	2,45,075	2,63,792
Number of shops per square mile	11	11
Consumption per head ... ... Gals.	1·15	1·23
Sales per shop ... ... „	928	1,015
Population per shop	810	822
Average price per gallon ... ... Rs.	4	4

7. The charges according to the renter's financial statement were Rs. 2,44,356, but from this should be deducted Rs. 3,000, being the amount included in the Central Office charges on account of the renter's personal supervision and Rs. 743, the cost of repairs to plant for the deterioration of which a percentage is allowed. Adding to the charges Rs. 1,685 on account of depreciation at 12 per cent. per annum on the amount sunk in distillery buildings and plant (Rs. 14,040), the amount of expenditure admitted is Rs. 2,42,298 as particularized below :—

	Rs.
1. Depreciation	1,685
2. Cost of liquor	36,073
3. Cost of distribution	3,345
4. Supervision and sundries	2,266
5. Duty	1,88,377
6. Vendor's commission...	10,552
Total ...	2,42,298

Adding to the above sum Rs. 518, the value of liquor remaining on hand at the beginning of the year, the total charges amounted to Rs. 2,42,816, and the incidence of the charges under the several heads per gallon was as follows :—

	Rs.	A.	P.
1. Depreciation	0	0	5
2. Cost of liquor	0	8	8
3. Distribution	0	0	10
4. Supervision and sundries	0	0	7
5. Duty	2	13	9
6. Vendor's commission	0	2	7
Total ...	3	10	10
Renter's Profit ...	0	5	2
Retail Price ...	4	0	0

8. The assets of the year being Rs. 2,65,942 as shown below, the renters realized a profit of Rs. 23,126 :—

	Rs.
1. Price of liquor sold	2,63,792
2. Miscellaneous receipts	139
3. Interest on Government Promissory Notes deposited.	1,180
4. Value of liquor on hand at the close of the year—1,121 gallons in the distillery, at Rs. 0-9-1 per gallon, and 56 gallons in the depôts, at Rs. 3-7-6 per gallon	831
Total ...	2,65,942

9. *Bellary District Farm.*—This farm was held by Messrs. Harvey and Sabapathy Moodeliar and the stipulations of the contract were as follows :—

Strength of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue Guaranteed.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the District—				
30° under proof	2 0 0	3 12 0	3 4 0	62,000 0 0
60° do.	1 2 0	2 12 0	2 4 0	
In the Adóni Municipality—	Surcharge.			
30° under proof	0 8 0	4 4 0	3 12 0	3,000 0 0
60° do.	0 4 0	3 0 0	2 8 0	
Total ...	...	...	...	65,000 0 0

10. The liquor required for sale was obtained from the renters' distillery at Tadpatri in Anantapur, the contract of which district also was held by Messrs. Harvey and Sabapathy Moodeliar. The total quantity excised in the district and issued to the depôts was 39,988 gallons of 30° under proof, and the net duty levied thereon was Rs. 81,206,* including surcharge on sales in the Municipal town of Adóni.

	Rs.
*Duty	77,976
Surcharge	3,230
Total ..	81,206

11. The subjoined table shows the stock account in depôts and shops.

	Depôts.	Shops.
Balance at the beginning of the year	1,031	239
Received during the year	40,109	39,248
Total ...	41,140	39,487
Issued and sold	39,248	39,248
Wastage	797	...
Total ..	40,045	39,248
Balance ...	1,095	239

The quantity received in depôts exceeds the quantity excised in the district. This was due to the transfer of 121 gallons of liquor after the duty on it had been paid in the Anantapur District from one of the depôts in that district to a depôt in the Bellary District. The wastage in depôts was 1·9 per cent. against an allowance of 2½ per cent., so that the actual duty paid by the renters was only Rs. 2-1-1 per gallon including surcharge, and Rs. 1-15-10 exclusive of it.

12. The monthly sales and average prices were as follows :—

Months.	Sales in Gallons.	Percentage of sales.	Average price.
			Rs. A. P.
April 1883	3,066	7·8	3 13 0
May „	3,497	8·9	3 13 2
June „	3,738	9 5	3 13 2
July „	3,545	9·0	3 13 6
August „	3,590	9·2	3 13 3
September „	3,381	8 6	3 13 2
October „	3,393	8·7	3 13 5
November „	4,104	10·5	3 13 5
December „	2,901	7·4	3 13 6
January 1884	2,523	6·4	3 13 4
February „	2,765	7·0	3 13 6
March „	2,745	7·0	3 13 6
Total ...	39,248	100	3 13 4

The total sales exceeded those of the previous years by 2,988 gallons, or 8 per cent. The increase is said to be due to the favorable season and to the large number of coolies employed on Railway works.

13. The following statement furnishes the particulars of consumption, distribution of shops, &c :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		Sq. Mls.		Gals.	Rs.	Gals.	Gals.			Rs. A. P.
Bellary	95,477	919	50	5,235	19,631	·055	105	18	1,910	3 12 0
Hospet	84,986	480	47	8,820	33,076	·104	175	10	1,808	3 12 0
Kúdligi	74,690	839	20	1,169	4,382	·016	58	42	3,735	3 12 0
Hadgalli	70,620	698	17	1,275	4,781	.018	75	41	4,154	3 12 0
Harpanahalli	75,572	631	14	1,076	4,034	·014	77	45	5,398	3 12 0
Alúr	65,586	646	46	4,739	17,770	·072	103	14	1,426	3 12 0
Adóni	122,085	787	62	11,332	45,728	·093	182	13	1,969	4 0 7
Ráyadrug	83,799	898	77	5,602	21,008	·067	73	12	1,088	3 12 0
Total ..	672,815	5,898	333	39,248	1,50,410	·058	118	18	2,021	3 13 4

The number of shops opened was 333 against 330 in the preceding year, and the rate of consumption per head of the population was ·058 gallon against ·054 gallon. The consumption in the Municipality of Adóni was 6,460 gallons, or 16 per cent. of the sales in the whole district, excluding the Bellary Cantonment.

14. The charges according to the renters' financial statement were Rs. 1,29,631, but the following deductions have to be made :—

(*a*) The cost of liquor is entered as Rs. 27,925, but the correct amount is Rs. 23,221 as entered in the review of the Anantapur District.
(*b*) Interest (Rs. 2,400) on capital (Rs. 20,000) is inadmissible and should be omitted.
(*c*) Rupees 3,500 paid as remuneration to one of the partners for managing the business should be excluded from the supervision charges.

The charges admitted are as follows : —

	Rs.
1. Cost of liquor	23,221
2. Cost of distribution	7,919
3. Supervision and sundries	860
4. Duty	81,206
5. Vendors' commission	5,821
Total ..	1,19,027

Adding to the above Rs. 2,969, the value of liquor in depôts at the commencement of the year, the total charges amounted to Rs. 1,21,997, and the incidence per gallon under the several heads was as follows:—

	Rs.	A.	P.
1. Cost of liquor	0	9	5
2. Distribution...	0	3	3
3. Supervision and sundries	0	0	4
4. Duty	2	1	0
5. Vendors' commission	0	2	4
Total ...	3	0	4
Renters' Profit ...	0	13	0
Retail Price ...	3	13	4

15. The assets of the year being Rs. 1,53,522 as shown below, the renters realized a profit of Rs. 31,525:—

	Rs.
1. Sale-proceeds of liquor	1,50,408
2. Interest on Government Securities deposited	650
3. Value of 1,095 gallons of liquor in the depôts at the close of the year...	2,464
Total ...	1,53,522

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

Strength of Liquors.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the District—				
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	
In the Municipality of Conjeeveram—	Surcharge.			
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 55,218 gallons of 30° under proof, and the net duty thereon, including surcharge, amounted to Rs. 1,28,482,* or Rs. 15,518 less than the guaranteed amount; the deficiency was made good by the renters.

	Rs.
* Duty	1,24,498
Surcharge	3,984
Total ..	1,28,482

3. As usual, liquor was supplied from Messrs. Parry and Co.'s distilleries at Nellikuppam and Tiruvennanallúr, in the South Arcot District, and issued to the sub-depôts from a central depôt at Saidápet. The subjoined statement shows the renters' stock account:—

—	Excise Depôt.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883... ...	4,163	4,763	39
Received	125,268	* 55,244	56,751
Total ...	129,431	60,007	56,790
Issued and sold	55,218	56,751	56,740
Issued to Madras	70,266	...	....
Wastage	1,023	949	...
Total ...	1,26,507	57,700	56,740
Balance ...	2,924	2,307	50

* Includes 26 gallons and 31½ drams, being excess found in godowns.

The wastage in the Central Depôt was ·79 per cent., and that in the sub-depôts 1·58 per cent., against an allowance of 2 5 per cent. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-9-3, and inclusive of it Rs. 2-10-5 per gallon.

4. The monthly sales and average prices are given in the annexed table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	3,281	5 8	4 0 10
May „	3,735	6·6	4 1 10
June „	4,666	8·2	4 1 3
July „	4,875	8·6	4 1 0
August „	4,737	8·6	4 1 0
September „	4,242	7·4	4 1 0
October „	5,746	10·1	4 1 3
November „	4,168	7·3	4 1 2
December „	4,743	8·3	4 1 1
January 1884	7,794	13·7	4 1 1
February „	5,225	9·2	4 1 1
March „	3,528	6·2	4 1 1
Total ...	56,740	100·0	4 1 1

The total sales fell short of those in the previous year by 665 gallons.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Prices.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Saidápet	204,580	342	91	23,036	92,145	·113	253·1	3·8	2,248	4 0 0
Ponnéri	107,543	347	51	6,237	24,950	·058	122·3	6·8	2,109	4 0 0
Tiruvallúr	143,324	507	84	7,668	30,670	·054	91·3	6·0	1,706	4 0 0
Conjeeveram ..	185,649	514	99	13,605	58,402	·732	137·4	5·2	1,875	4 4 8
Chingleput	117,218	436	57	3,759	15,036	·032	65·9	7·6	2,056	4 0 0
Madurántakam ..	223,067	696	60	2,435	9,740	.011	40·6	11 1	3,718	4 0 0
Total ..	981,381	2,842	442	56,740	2,30,943	·058	128·4	6·4	2,220	4 1 1

The total number of shops opened was 442 against 429, and the rate of consumption per head of the population was 0·58 as in the previous year. The consumption in the Municipal town of Conjeveram amounted to 7,967 gallons, or 14 per cent. of the sales in the whole district.

6. The renters' financial statement shows the charges to have amounted to Rs. 1,91,761 as detailed below:—

	Rs
(1) Cost of liquor	31,183
(2) Distribution	2,561
(3) Supervision and sundries	14,017
(4) Duty	1,44,000
Total ...	1,91,761

Adding to the above Rs. 17,465, the value of liquor taken over from the previous year's stock in the excise depôt and the subdepôts, the total charges amounted to Rs. 2,09,226, and the incidence of the charges under the several heads per gallon is shown below:—

	Rs.	A.	P.
(1) Cost of liquor	0	9	5
(2) Do. of distribution	0	0	9
(3) Supervision and sundries	0	4	1
(4) Duty	2	10	0
Total ..	3	8	3
Renters' Profit ...	0	5	3
Renters' Price ...	3	13	6
Shopkeepers' Profit ...	0	3	7
Retail Price ...	4	1	1

7. The sale proceeds of liquor and miscellaneous receipts amounted to Rs. 2,20,505. Adding to it Rs. 1,410, the interest on Government Promissory Notes deposited, and Rs. 9,248, the value of liquor on hand at the end of the year—2,924 gallons in the Central Depôt at Rs. 10-2 and 2,307 gallons in the subdepôts at Rs. 3-3-3 per gallon—the total assets amounted to Rs. 2,40,283. The total charges being Rs. 2,09,226, the renters' profit for the year was Rs 31,057.

NORTH ARCOT.—Messrs. Corbett and Morrison had the monopoly of this district, and the stipulations of the contract were as follows:—

Strengths of Liquor.	Duty.	Farm. Maximum	Farm. Minimum.	Minimum Revenue guaranteed.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the District—				
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 Wálajápet Municipalities—	Surcharge.			* 5,900 0 0
30° Under-proof	0 8 0	4 8 0	4 0 0	
60° Do.	0 4 0	3 0 0	2 8 0	
Total ...	...	...	...	2,05,900 0 0

	Rs
*Vellore	3,000
Wálajápet	900

2. The liquor was supplied from the renters' distilleries at Ranipet and Palmanér, the total quantity issued being 114,044 gallons of 30° under-proof. The net duty thereon, including surcharge on sales in the Municipal towns of Vellore and Wálajápet, amounted to Rs. 2,58,757.* A further sum of Rs. 506 was also collected as duty on 1,247 gallons of over-proof and methylated liquor issued.

	Rs.
Duty	2,50,184
Surcharge	8,573
Total ..	2,58,757

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

—	Distilleries.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	43,066	865	...
Manufactured and received	1,83,984	1,14,044	1,09,496
Total ..	2,27,050	1,14,909	1,09,496
Issued and sold	1,14,044	1,09,496	1,09,496
Methylated and over-proof liquor issued	1,247	...	...
Issued to Cuddapah	74,315	...	...
Issued to Kurnool	5,848	...	...
Issued to Madras	1,728	...	...
Rum exported to England	17,800	...	...
Wastage	5,346	1,441	...
Total ...	2,20,328	1,10,937	1,09,496
Balance ..	6,722	3,972	...

The wastage in the distilleries was 2·35 per cent. and that in depôts 1·25 per cent. against an allowance of 2·5 per cent. The duty actually paid on issues was therefore Rs. 2-3-7 per gallon exclusive of surcharge, and Rs. 2-4-9 inclusive of it.

4. The monthly sales were as follows:—

Months.		Sales in Gallons.	Percentage of each Month.
April	1883	5,731	5·2
May	„	8,332	7·6
June	„	9,160	8·4
July	„	9,661	8·8
August	„	9,317	8·5
September	„	8,486	7·7
October	„	10,798	9·9
November	„	8,716	8·0
December	„	10,190	9·3
January	1884	12,585	11·5
February	„	8,829	8·1
March	„	7,691	7·0
Total ...		1,09,496	100·0

The total sales exceeded those of the previous year by 4,410 gallons or 4 per cent. The prices were uniform throughout the year, being Rs. 4-8-0 per gallon in the Municipal towns and Rs. 4 in the rural parts.

5. The subjoined table exhibits the particulars of consumption, distribution of shops, &c., in the several taluks:—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Consumption per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
Chittoor	171,007	SQ. MLS. 671	44	GALS. 11,296	RS. 45,186	·066	256 7	15 2	3,907	RS. A. P. 4 0 0
Chandragiri	93,151	648	62	14,173	56,691	·152	228 6	8 8	1,502	4 0 0
Palmanér	41,815	447	18	2,018	11,674	·070	162 1	24 8	2,323	4 0 0
Gudiyátam	154,616	416	62	7,586	30,342	·049	122 3	7 2	2,494	4 0 0
Vellore	170,216	454	92	21,107	90,719	·124	229 4	4 9	1,850	4 4 9
Pólúr	106,818	443	37	2,424	9,698	·023	65 5	11 0	2,887	4 0 0
Wándiwash	148,100	466	14	963	3,851	·006	68 8	31 3	10,578	4 0 0
Arcot	147,388	432	39	2,574	10,296	·018	66 0	11 1	3,779	4 0 0
Wálajápet	199,177	484	100	19,426	79,886	·098	194 0	4 8	1,991	4 1 11
Náráyanavaram Division.	128,912	943	57	8,607	34,429	·067	151 0	16 5	2,262	4 0 0
Tirutani do. ..	146,918		37	3,720	14,880	·025	100 5	25 4	3,971	4 0 0
Kálahasti do. ..	52,037	874	13	1,582	6,327	·030	121 7	67 2	4,003	4 0 0
Maderpauk do. ..	65,985		18	1,354	5,417	·021	75 2	48 5	3,666	4 0 0
Kangundi do. ..	45,184	342	12	1,949	7,794	·043	162 4	28 5	3,765	4 0 0
Punganúr do. ..	72,143	523	21	2,527	10,107	·035	120 3	25 0	3,435	4 0 0
Arni do. ..	73,417	183	48	7,290	29,161	·099	151 9	3 8	1,529	4 0 0
Total ..	1,817,814	7,256	674	109,496	4,46,558	·060	162 5	10 8	2,697	4 1 3

The number of shops opened was 674 against 676 in the previous year, and the rate of consumption per head of the population was ·060 gallon against ·058 gallon in the preceding year. The sales in municipalities amounted to 17,146 gallons or nearly 16 per cent. of the consumption in the whole district.

6. The renters' financial statement shows the following charges:—

	Rs.
Depreciation	33,080
Cost of Liquor	80,998
Distribution	21,831
Supervision and Sundries	8,330
Duty	2,59,263
Vendor's Commission	15,202
Total ...	4,18,624

Adding Rs. 35,120, being the value of liquor taken over from the previous year's stock, the total charges amounted to Rs. 4,53,744, and the incidence of the charges under the several heads per gallon is as follows:—

	Rs. A. P.
1. Depreciation	0 5 8
2. Cost of Liquor	0 13 8
3. Distribution	0 3 1
4. Supervision and Sundries	0 1 2
5. Duty	2 4 10
6. Vendor's Commission	0 2 3
Total ...	3 14 8
Renters' Profit ...	0 2 7
Retail Price ...	4 1 3

Compared with the preceding year, the manufacturing cost of liquor has greatly increased, owing, it is stated, to the presence of much acidity in the molasses, which affected fermentation and production of spirit. The allowance for deprociation is also excessive.

7. The receipts on account of liquor sold in the district amounted to Rs. 4,47,014. Adding Rs. 2,090, the interest on Government promissory notes deposited, and Rs. 22,914, the value of liquor on hand at the end of the year—gallons 6,722 in distilleries at Rs. 1-3-4 and gallons

3,972 in depôts at Rs. 3-11-7 per gallon—the total assets were Rs. 4,72,018. The total charges being Rs. 4,53,744, the renters' profit for the year was Rs. 18,274. Adding to this the gains of the two previous years, viz., Rs. 68,270 and Rs. 30,190, respectively, the result is a total profit of Rs. 1,16,734 for the two years and nine months for which the contract was given. The renters must also have made a considerable profit out of the allowance for depreciation.

SOUTH ARCOT.—The annexed table shows the conditions under which the contract was held by the renters Messrs. Parry and Co.:—

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

2. The total quantity of liquor issued was 77,822 gallons of 30° under proof and the net duty levied thereon, including surcharge on sales in the Chidambaram Municipality, amounted to Rs. 1,53,077. The surcharge of duty fell short of the guaranteed amount by Rs. 126 and the deficit was made good by the renters.

	Rs.
Duty	1,51,753
Surcharge	1,324
Total ..	1,53,077

The renters' stock account in distilleries, depôts and shops was as follows:—

	Distilleries.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	6,549	6,591	337
Manufactured and received	268,749	77,822	79,677
Total ...	275,298	84,413	80,014
	77,822	79,677	79,306
	126,665	...	...
Issued and sold	656	...	...
Do. to Chingleput	44,045	...	...
Do. to Pondicherry	7,562	...	...
Do. under Section 12 of Act III of 1864	7,476	1,707	...
Methylated and issued	264,226	81,384	79,306
Wastage	11,072	3,029	708
Balance ...			

The wastage in the distilleries was at the rate of 2·72 per cent. and that in depôts 2 02 per cent. against 2·5 per cent allowed. The true duty on issues was therefore only Rs. 2-0-2 per gallon, inclusive of surcharge, and Rs. 1-15-11 exclusive of it.

3. The monthly sales and average prices are given in the annexed table :—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			RS. A. P.
April 1883 ...	5,564	7·02	3 10 2
May " ...	5,760	7·26	3 11 5
June " ...	6,372	8·03	3 11 9
July " ...	6,864	8·65	3 12 0
August " ...	6,153	7·76	3 9 7
September " ...	5,990	7·55	3 11 10
October " ...	8,000	10·09	3 12 0
November " ...	5,184	6·54	3 10 6
December " ...	6,522	8·22	3 11 10
January 1884 ...	8,762	11·04	3 12 6
February " ...	6,725	8·48	3 13 3
March " ...	7,421	9·36	3 12 2
Total ..	79,306	100·	3 11 8

The whole quantity of liquor sold was of the strength of 30° under proof. There was no demand for the weaker sort during the year under report The total sales show an increase of gallons 11,168 as compared with those in the preceding year, and the Collector states that this may be in some degree owing to greater vigilance on the part of the Sayer Police round the French frontier. The prices ranged from Rs. 2-13-4 to Rs. 4-1-1 per gallon. The latter price is above the authorized maximum; but the Collector reports that it is not due to any infringement of the law, but to incorrect accounts furnished by the illiterate shopkeepers

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Tindivanam	264,261	816	111	6,196	22,931	·023	56	7	2,381	3 11 3
Tiruvannámalai	153,222	944	156	7,990	29,303	·052	51	6	982	3 10 8
Tirukoilúr	206,489	580	139	9,817	36,950	·048	71	4	1,486	3 12 3
Villupuram	243,896	508	84	7,418	27,848	·031	88	6	2,904	3 12 0
Cuddalore	298,523	459	131	19,379	72,001	·065	148	4	2,279	3 11 5
Vridháchalam	187,068	566	80	8,220	30,744	·044	103	7	2,338	3 11 10
Kallakurchi	196,029	607	125	7,649	28,042	·039	61	4	1,568	3 10 8
Chidambaram	265,250	393	135	12,637	47,978	·048	93	2	1,965	3 12 9
Total ..	1,814,738	4,873	961	79,306	2,95,797	·044	83	5	1,888	3 11 8

The total number of shops opened was 961 against 909 in the preceding year, and the rate of consumption per head of the population was ·044 gallon against ·038 gallon in the previous year. The sales in the municipality of Chidambaram amounted to 2,647 gallons against 2,400 gallons.

5. The renters' financial statement shows the charges to have amounted to Rs. 3,39,226 as given below :—

	RS.
1. Depreciation	9,600
2. Cost of Liquor	1,53,432
3. Distribution	11,398
4. Supervision and Sundries	10,476
5. Duty	1,53,203
6. Vendor's Commission	1,117
Total ...	3,39,226

Adding to the above the value (Rs. 22,838) of liquor taken over from last year's stock in distilleries and depôts, the total charges amounted to Rs. 3,62,064, and the incidence of charges under the several heads per gallon was as follows :—

	RS. A. P.
(1) Depreciation	0 0 7
(2) Cost of Liquor	0 9 5
(3) Distribution	0 2 5
(4) Supervision and Sundries	0 2 3
(5) Duty	2 0 2
Total ...	2 14 10

The sum of Rs 1,117 entered above as vendor's commission is the salary paid by the renters to shopkeepers for the sale of 6,934 gallons in the amani shops, and gives an average rate of Annas 2-7 per gallon. The remainder of the liquor was sold to shopkeepers at an average price of Rs. 3-8-5 per gallon. The average retail price being Rs. 3-11-8, the difference, Annas 3-3, represents the shopkeeper's remuneration. Taking the total sales the vendor's remuneration comes to Annas 2-11 per gallon, and this leaves a profit to the renters of annas 9-11 per gallon.

6. The assets of the year were Rs. 3,03,158 as given below :—

	RS.
(*a*) The receipts on account of liquor sold ..	2,82,557
(*b*) Miscellaneous receipts	3,432
(*c*) Interest on Government securities deposited	1,414
(*d*) Value of liquor on hand at the end of the year—11,072 gallons in distilleries, at Annas 10, and 3,029 gallons in depôts, at Rs. 2-14-8 per gallon	15,755
Total ...	3,03,158

Deducting from the total charges Rs. 1,11,830 (value of 178,928 gallons issued for other purposes at Annas 10 per gallon), the charges appertaining to the contract for this district amounted to Rs. 2,50,234. The renters therefore realized a profit of Rs 52,924 during the year under report.

TANJORE.—The contract of this district was held by Messrs. Parry and Co. under the following conditions :—

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

The total quantity of liquor issued from the distillery was 43,699 gallons of 30° under-proof, and the net duty paid thereon, including surcharge on sales in the Municipal Towns of Tanjore and Kumbakónam, amounted to Rs. 93,843.* This amount being Rs. 6,157 less than the total minimum revenue guaranteed, the deficit was made good by the renters.

	Rs.
*Duty	85,212
Surcharge	8,631
Total ..	93,843

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

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance at the beginning of the year	172	6,746	1,430
Manufactured and received	47,898	43,699	48,542
Total ...	48,070	50,445	49,972
Issued and sold	43,699	48,542	48,393
Issued to Trichinopoly	500	..	...
Wastage	521	650	...
Total ...	44,720	49,192	48,393
Balance ..	3,350	1,253	1,579

The wastage in the distillery was 1·08 per cent., and that in depôts 1·29 per cent, against 2·5 per cent. allowed. The true duty on issues was therefore only Rs 2-5-1 per gallon, inclusive of surcharge, and Rs. 2-1-11, exclusive of it.

3. The monthly sales and average prices are given in the annexed table :—

Months.		Sales in Gallons.	Percentage of Sales.	Average Price.
				Rs. A. P.
April	1883	2,930	6·1	3 14 6
May	"	3,206	6·6	3 14 10
June	"	3,622	7·5	3 14 11
July	"	3,762	7·8	3 14 9
August	"	3,595	7·4	3 14 9
September	"	3,450	7·1	3 14 9
October	"	4,454	9·2	3 14 6
November	"	4,085	8·4	3 15 0
December	"	4,622	9·6	3 15 1
January	1884	5,627	11·6	3 15 0
February	"	4,474	9·3	3 14 6
March	"	4,566	9·4	3 14 8
Total ...		48,393	100 0	3 14 10

The total sales show an increase of 8,706 gallons as compared with those in the previous year. The Collector states that this is due partly to the extension of the use of liquor by the people, and partly to the more intimate knowledge of the district possessed by the renters, which enabled them to regulate the supply to the various parts of the district, and to check smuggling in a more efficient manner.

4. The particulars of consumption, distribution of shops, &c., are given in the subjoined statement :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
	-	SQ.MLS.		GALS.	RS.	GAL.	GALS.	SQ.MLS.		RS. A P.
Tanjore	375,086	672	86	17,322	69,730	·046	201·4	7·8	4,361	4 0 5
Kumbakónam ..	370,723	314	101	10,977	45,022	·029	108 7	3·1	3,670	4 1 7
Máyavaram.. ..	238,994	332	58	3,945	14,792	·016	68·0	5·7	4,121	3 12 0
Shíyali	114,041	159	24	1,041	3,902	·009	43 4	6·6	4,752	3 11 11
Nannilam	220,202	279	54	893	3,349	·004	16·5	5·2	4,078	3 12 0
Negapatam	216,867	239	43	11,263	42,238	·052	262 0	5 6	5,043	3 12 0
Tiruturaipúndi ..	168,103	466	3	231	866	·001	77·0	155·3	56,034	3 12 0
Mannárgudi ..	181,650	284	37	1,639	6,146	·009	44 0	7·7	4,909	3 12 0
Patukóta	244,717	909	25	1,082	4,059	·004	43·3	36 4	9,789	3 12 0
Total ..	2,130,383	3,654	431	48,393	1,90,104	·023	112·3	8·6	4,943	3 14 10

The total number of shops opened was 431 against 423 in the previous year, and the rate of consumption per head of the population was ·023 gallon against ·019 gallon. The consumption in the Municipalities was 29,690 gallons, or 61 per cent. of the sales in the whole district.

	GALLONS.
Tanjore	9,544
Kumbakónam	7,719
Negapatam	9,816
Máyavaram	1,476
Mannárgudi	1,135
Total ..	29,690

5. The renters' financial statement shows the charges to have amounted to Rs. 1,75,141, but from this sum should be deducted Rs. 14,824, the value of building and machinery erroneously included under "Cost of distillation," and a sum of Rs. 1,779 should be added thereto on account of depreciation at 12 per cent. per annum on the value of distillery building and plant (Rs. 14,824). The "other items" include Rs. 507 on account of bungalow rent and Rs. 339 on account of travelling expenses. These should be transferred to "Supervision." The sum of Rs 116 charged on account of interest is inadmissible and will be struck out. The charges thus modified stand as given below :—

	RS.
1. Depreciation	1,779
2. Cost of liquor	22,153
3. Distribution	8,047
4. Supervision	9,115
5. Sundries	1,935
6. Duty	1,00,000
7. Vendors' commission	18,951
Total ...	1,61,980

6. Adding to the above Rs. 19,514, the value of liquor on hand at the beginning of the year—172 gallons in the distillery at Annas 7-10, and 6,746 gallons in the depôts at Rs. 2-14-1—the total charges amounted to Rs. 1,81,494, 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 7 7
3. Distribution	0 3 0
4. Supervision	0 3 3
5. Sundries	0 0 8
6. Duty	2 4 6
7. Vendors' commission	0 6 3
Total ...	3 9 9
Renters' Profit ...	0 5 1
Retail Price ...	3 14 10

7. The receipts amounted to Rs. 1,98,447, as shown in the margin. Adding to this Rs. 1,000, the interest on Government Promissory Notes deposited, and Rs. 5,373, the value of liquor on hand at the end of the year—3,350 gallons in the distillery at Annas 8-1, and 1,253 gallons in depôts at Rs. 2-15-0 per gallon—the total assets were Rs. 2,01,820. The total charges being Rs. 1,81,494, the renters' profit was Rs 23,326.

	Rs.
Value of liquor sold in the district	1,95,677
Do. do. supplied to Trichinopoly ..	266
Miscellaneous receipts	2,504
Total ..	1,98,447

TRICHINOPOLY.—Messrs. Parry and Co. had the monopoly of this district, and the stipulations of the contract were as follows:—

Strength of Liquor.	Duty.	Panas. Maximum.	Panas. Minimum.	Minimum Revenue guaranteed.
In the District—				
30° Under-proof	Rs. A. P. 2 0 0	Rs. A. P. 3 12 0	Rs. A. P. 3 4 0	Rs. 91,400
60° Do.	1 2 0	2 12 0	2 4 0	
In the Trichinopoly and Srírangam Municipalities—				
30° Under-proof	Surcharge. 0 8 0	4 4 0	3 12 0	11,600
60° Do.	0 4 0	3 0 0	2 8 0	
Total	..	..	..	1,03,000

2. The renters have a distillery at Trichinopoly, and from it most of the liquor issued to the district was supplied. The total quantity excised was 52,481 gallons of 30° under-proof, and the net duty realized thereon, including surcharge on sales in the Municipalities of Trichinopoly and Srírangam, was Rs. 1,14,996.*

	Rs
*Duty	1,02,339
Surcharge	12,657
Total ..	1,14,996

3. The subjoined table shows the stock account of the renters in distillery, depôts and shops:—

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	2,032	43	...
Manufactured and received	53,115	52,481	51,875
Total ...	55,147	52,524	51,875
Issued and sold	52,481	51,875	51,875
Wastage	55	503	...
Total ...	52,536	52,378	51,875
Balance ...	2,611	146	...

The wastage in the distillery was ·1 per cent. and that in depôts ·96 per cent., against the usual allowance of 2·5 per cent. The actual duty paid was therefore only Rs. 2-3-5 per gallon including surcharge, and Rs. 1-15-6 exclusive of it.

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

Months.	Quantity sold.	Percentage.	Sale-proceeds.	Average Price per Gallon.
	GALS.		RS.	RS. A. P.
April 1883	3,958	7·6	15,688	3 15 5
May ,, ...	3,804	7·3	15,216	4 0 0
June ,, ...	4,226	8·2	16,867	3 15 10
July ,, ...	4,707	9·1	18,692	3 15 6
August ,, ...	4,117	7·9	16,415	3 15 10
September ,, ...	3,696	7·1	14,763	3 15 11
October ,, ...	5,190	10·0	20,722	3 15 11
November ,, ...	4,518	8·7	18,143	4 0 3
December ,, ...	4,875	9·4	19,541	4 0 2
January 1884	5,128	9·9	20,488	4 0 2
February ,, ...	4,192	8·1	16,735	3 15 11
March ,, ...	3,464	6·7	13,920	3 15 10
Total ...	51,875	100	2,07,190	4 0 3
				3 15 11

The total sales exceeded those of the previous year by 3,069 gallons.

5. The annexed statement gives the particulars of consumption, distribution of shops, &c.:—

Taluks.		Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
			SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Trichinopoly	Cantonment.	84,449	486	34	25,315	1,07,587	·300	744 6	5·2	2,484	4 4 0
Do.	Taluk ..	251,069		59	4,415	16,557	·018	74·0		4,255	3 12 0
Kulitalai ..	.. ..	201,990	879	58	3,246	12,174	·016	56·0	15·2	3,483	3 12 0
Musiri ..	.. ..	258,068	748	90	6,013	22,549	·023	66·8	8·3	2,867	3 12 0
Perambalúr ..	.. ..	172,281	686	76	4,164	15,614	·024	55·0	9·0	2,267	3 12 0
Udayárpálaiyam ..	.. ..	247,176	762	70	8,722	32,709	·035	124·6	10·9	3,531	3 12 0
	Total ..	1,215,033	3,561	387	51,875	2,07,190	·043	134·0	9·2	3,139	3 15 11

The total number of shops opened was 387 against 372 in the preceding year, and the rate of consumption per head of the population was ·043 gallon against ·040 gallon in the previous year. The consumption in the two Municipalities of the district was 25,315 gallons, or 49 per cent. of the total sales in the whole district.

6. In the renters' financial statement, the charges are shown as Rs. 1,69,990, but the following alterations have to be made in them:—

(*a*) Rupees 18,524 shown as vendors' commission should be struck out, as the amount represents merely the shopkeepers' profits, and as only the net amount for which liquor was sold to them is included on the receipt side.

(*b*) Cost of repairs to the distillery buildings (Rs. 480), rewards paid (Rs. 68), and price of tents (Rs. 200), should also be excluded.

(*c*) Depreciation of the distillery apparatus and buildings at 12 per cent. per annum on the original cost of Rs. 15,000 should be added.

The charges thus modified amount to Rs. 1,52,518, as particularized below:—

	Rs
1. Depreciation	1,800
2. Cost of liquor	21,262
3. Cost of distribution	5,768
4. Supervision and sundries	8,692
5. Duty	1,14,996
Total ...	1,52,518

Adding to the above Rs. 1,146, the value of liquor on hand at the beginning of the year, the total charges amounted to Rs. 1,53,664, and the incidence of the charges under the several heads per gallon was as follows:—

	Rs.	A.	P.
(1) Depreciation	0	0	7
(2) Cost of Liquor	0	6	6
(3) Distribution	0	1	9
(4) Supervision and sundries	0	2	8
(5) Duty	2	3	5
Total ...	2	11	11
Renters' profit ...	0	11	3
Renters' price ...	3	10	2
Shopkeepers' profit ...	0	5	9
Retail price ...	3	15	11

7. The assets of the year were Rs. 1,93,440, as detailed below:—

	Rs.
(*a*) Current collections	1,88,666
(*b*) Arrear do.	1,361
(*c*) Miscellaneous receipts	831
(*d*) Interest on Government Promissory Notes deposited.	1,030
(*e*) Value of liquor on hand at the end of the year—2,611 gallons in the distillery at As. 7-1, and 146 gallons in depôts at Rs. 2-11-6, per gallon	1,553
Total ...	1,93,441

Deducting the total charges—Rs. 1,53,664—the renters realized a profit of Rs. 39,777 during the year under report.

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

Strengths of Liquor.	Duty.	Prices. Maximum.	Prices. Minimum.	Minimum Revenue guaranteed.
In the District—				
30° under proof	Rs. A. P. 1 8 0	Rs. A. P. 3 4 0	Rs. A. P. 2 12 0	75,300
60° do.	0 14 0	2 8 0	2 0 0	
In the Municipalities of Madura and Dindigul—				
30° under proof	Surcharge. 0 8 0	3 12 0	3 4 0	4,700
60° do.	0 4 0	2 12 0	2 4 0	
... ...				
Total ...	...	...	...	80,000

	Rs.
Duty	99,725
Surcharge	8,266
Total ..	1,07,991

2. The total quantity of liquor issued was 68,188 gallons of 30° under proof, and the net duty paid thereon, including surcharge amounted to Rs. 1,07,991.*

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

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883...	198	3,242	...
Manufactured and received	69,876	68,188	66,774
Total ...	70,074	71,430	66,774
	68,188	66,774	66,774
Issued and sold	580	1,452	..
Wastage	68,768	68,226	66,774
Total ...	1,306	3,204	...
Balance ...			

The wastage in the distillery was ·83 per cent. and that in depôts 2·03 against 2·5 per cent. allowed. The true duty on issues (30° under proof), exclusive of surcharge, was therefore Rs. 1-7-11 and inclusive of it Rs. 1-9-10 per gallon.

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

Months.		Sales in Gallons.	Percentage of Sales.	Average Price. Rs.	A.	P.
April	1883	4,612	6·9	3	6	2
May	,, ...	4,684	7·0	3	6	0
June	,, ...	5,082	7·6	3	6	0
July	,, ...	5,724	8·6	3	5	11
August	,, ...	5,512	8 3	3	5	10
September	,, ...	5,461	8·2	3	5	10
October	,, ...	6,101	9·1	3	6	1
November	,, ...	5,513	8·3	3	6	4
December	,, ...	5,902	8·8	3	6	2
January	1884	6,755	10·1	3	5	10
February	,, ...	5,919	8·9	3	5	10
March	,,	5,509	8 2	3	5	11
Total ...		66,774	100 0	3	6	0

The total sales exceeded those of the previous year by 8,311 gallons or by 14·2 per cent. 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. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price. Rs.	A.	P.
		Sq. Mls.		GALS.	RS.	GALS.	GALS.					
Madura	215,333	335	102	15,904	57,747	·074	155·9	3·3	2,111	3	10	1
Tirumangalam ..	203,693	625	70	3,786	12,306	·019	54·1	8·9	2,910	3	4	0
Melúr	132,537	628	67	2,035	6,613	·015	30·4	9·3	1,978	3	4	0
Dindigul	304,783	1,071	70	10,835	37,422	·036	154·8	15·3	4,354	3	7	3
Palni	171,515	910	60	9,100	29,576	·053	151·7	15·1	2,859	3	4	0
Periyakulam ..	232,123	1,169	55	7,146	23,223	·031	129·9	21·2	4,220	3	4	0
Ramnad	136,488	2,112	168	12,647	41,104	·093	75·3	12·6	812	3	4	0
Sivaganga	772,208	1,551	182	5,321	17,292	·007	29·2	8·5	4,243	3	4	0
Total ..	2,168,680	8,401	774	66,774	2,25,283	·031	86·3	10·9	2,802	3	6	0

The total number of shops opened was 774 against 746 in the previous year, and the rate of consumption per head of the population was ·031 gallon against ·027 gallon; there was an increase in the rate per head in all the taluks, except Melúr where there was a slight decrease. The consumption in the Municipalities was 16,532 gallons, or nearly 25 per cent. of the sales in the whole district.

	GALS.
Madura	12,118
Dindigul	4,414
Total ..	16,532

6. The charges according to the renters' financial statement amounted to Rs. 1,81,585, but from this sum should be deducted Rs. 6,000 charged on account of depreciation of plant, and Rs. 981 should be added to it, being the allowance for depreciation at 12 per cent. per annum on the total amount sunk in buildings, tools and plant, viz., Rs. 8,171 (Rs. 8,008 + 166). Thus modified the charges amounted to Rs. 1,76,566 as classified below :—

	RS.
(1) Depreciation	981
(2) Cost of liquor	39,835
(3) Distribution	15,830
(4) Supervision	10,533
(5) Sundries	1,397
(6) Duty	1,07,990
Total ...	1,76,566

Adding to this Rs. 8,753, the value of liquor taken over from last year's stock, the total charges amounted to Rs. 1,85,319, 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 9 5
(3) Distribution	0 3 9
(4) Supervision	0 2 6
(5) Sundries	0 0 4
(6) Duty	1 9 10
	2 10 1
Renters' profit	0 9 0
Renters' price	3 3 1
Shopkeepers' remuneration ...	0 2 11
Retail price	3 6 0

7. The receipts from shopkeepers on account of liquor sold amounted to Rs. 2,13,037. Adding to this Rs. 800, the interest on the renters' deposit, and Rs. 8,849, the value of liquor on hand at the end of the year, viz., 1,306 gallons in the distillery at Annas 9-8, and 3,204 gallons in depôts at Rs. 2-8-3 per gallon, the total assets amounted to Rs. 2,22,686. The total charges being Rs. 1,85,319, the renters' profit for the year was Rs. 37,367.

TINNEVELLY.—The contract for this district was held by Thavasimutu Nadar under the following conditions :—

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

2. The total quantity of liquor excised was 47,440 gallons of 30° under proof and 9,772 gallons of 60° under proof, the net duty levied on which amounted to Rs. 77,718.

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

	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883	2,134	1,930	177
Manufactured and received	55,633	53,024	51,996
Total ...	57,767	54,954	52,173
	53,024	51,996	52,089
Issued and sold	...	7	...
Sent to the Collector of Madras as sample	1,196	1,060	...
Wastage			
Total ...	54,220	53,063	52,089
Balance ...	3,547	1,891	84

The wastage in the distillery was at the rate of 2·07 per cent. and that in depôts 1·93 against 2·5 per cent. allowed. The true duty on issues was therefore Rs. 1-7-11 per gallon of 30° under proof.

4. The monthly sales and average prices are given in the subjoined statement :—

Months.	Sales. 30° Under Proof.	Sales. 60° Under Proof.	Sales. Total.	Percentage of each Strength. 30° Under Proof.	Percentage of each Strength. 60° Under Proof.	Percentage of Sales each month to total sales in the year.	Average Retail Price. 30° Under Proof.	Average Retail Price. 60° Under Proof.	Average Retail Price. Both.
							RS. A. P.	RS. A. P.	RS. A. P.
April 1883	2,522	676	3,198	78·9	21·1	5·7	3 3 6	2 0 0	2 15 4
May "	2,848	635	3,483	81·8	18·2	6·2	3 3 6	2 0 0	2 15 11
June "	3,341	752	4,093	81·6	18·4	7·3	3 3 6	2 0 0	2 15 11
July "	4,019	845	4,864	82·6	17·4	8·6	3 3 7	2 0 0	3 0 2
August "	4,063	902	4,965	81·8	18 2	8 8	3 3 6	2 0 0	3 0 0
September "	3,993	767	4,760	83·9	16·1	8 5	3 3 6	2 0 0	3 0 5
October "	4,264	900	5,164	82 6	17·4	9·2	3 3 6	2 0 0	3 0 1
November "	3,969	762	4,731	83·9	16·1	8·4	3 3 7	2 0 0	3 0 5
December "	4,264	793	5,132	85·4	14 6	9 7	3 3 7	2 0 0	3 0 9
January 1884	4,639	1,156	6,668	82·7	17·3	11·8	3 3 8	2 0 0	3 0 3
February "	5,512	922	5,143	82·1	17·9	9·1	3 3 7	2 0 0	3 0 1
March "	4,221	605	3,752	83·9	16·1	6·7	3 3 5	2 0 0	3 0 4
Total ..	3,147								
	46,538	9,715	56,253	82·7	17·3	100·0	3 3 7	2 0 0	3 0 2

Compared with the sales in the previous year, there was an increase of 8,536 gallons in the consumption of the stronger liquor and a decrease of 1,445 gallons in that of the weaker sort.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Retail Average Price.
		SQ. MILS.		GALS.	RS.	GALS.	GALS.			RS. A. P.
Tinnevelly	171,378	327	92	10,314	31,282	·060	112·1	3 6	1,863	3 0 6
Nángunéri	174,347	665	90	4,979	10,732	·029	55·3	7·4	1,937	2 2 6
Ambásamudram ..	165,152	569	70	3,537	11,044	·021	50·5	8·1	2,359	3 1 11
Tenkási	140,405	361	51	3,150	8,237	·022	61·8	7·1	2,753	2 9 10
Sankaranainárkoil ..	181,064	712	87	3,842	11,366	·021	44·2	8 2	2,081	2 15 4
Srivilliputur ..	163,608	571	54	2,520	8,088	·015	46·7	10·6	3,030	3 3 4
Sátúr	150,886	548	63	4,404	14,311	·029	69·9	8 7	2,395	3 4 0
Otapidáram	269,797	1,075	156	15,864	51,273	·059	101·7	6·9	1,729	3 3 8
Tenkarai	283,110	553	132	7,643	23,062	·027	57 9	4·2	2,145	3 0 3
Total ..	1,699,747	5,381	795	* 56,253	1,69,395	·033	70 8	6·8	2,138	3 0 2

	GALS.
* 30° Under Proof	46,538
60° do.	9,715

The total number of shops opened was 795 against 827 in the previous year, and the rate of consumption per head of the population was ·033 against ·029.

6. The renter's financial statement shows the charges to have amounted to Rs. 1,32,265, exclusive of the value of balance of liquor taken over from the previous year's stock; but the following modifications should be made:—

(*a*) The sum of Rs. 2,640 shown as the cost of materials used appears to be depreciation on buildings and tools and plant. The amount is excessive; 12 per cent. will as usual be allowed for depreciation on the value of the distillery buildings and tools and plant which is entered as Rs. 9,766.

(*b*) Rs. 813 charged on account of charity expenses is inadmissible, and Rs. 415 expended in the repair of distillery and distiling vessel should be met from the allowance for depreciation of stock.

(*c*) The correct amount of duty paid is not Rs. 77,738, but Rs. 77,718 as given in Statement No. I.

Thus altered the charges amounted to Rs. 1,30,482 as shown below:—

	Rs.
(1) Depreciation ...	1,172
(2) Cost of liquor	28,356
(3) Cost of distribution	13,880
(4) Supervision ...	7,009
(5) Sundries	2,347
(6) Duty ...	77,718
Total	1,30,482

Adding to the above Rs. 5,895, the value of liquor taken over from last year's stock in distillery and depôts, the total charges amounted to Rs. 1,36,377, and the incidence of 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.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Depreciation ...	0 0 4	0 0 4	0 0 2
2. Cost of liquor	0 7 10	0 8 5	0 4 10
3. Cost of distribution	0 4 0	0 4 0	0 4 0
4. Supervision ...	0 2 0	0 2 0	0 2 0
5. Sundries	0 0 8	0 0 8	0 0 8
6. Duty ...	1 6 1	1 7 11	0 13 8
Total ...	2 4 11	2 7 4	1 9 4
Renter's Profit ...	0 8 4	0 9 6	0 2 8
Renter's Price ...	2 13 3	3 0 10	1 12 0
Shopkeeper's Profit ...	0 2 11	0 2 0	0 4 0
Retail Price ...	3 0 2	3 3 7	2 0 0

7. The receipts on account of liquor sold amounted to Rs. 1,58,914 and the miscellaneous collections to Rs. 429. Adding to these Rs. 650, the interest on Government Promissory Notes deposited, and Rs. 6,790, the value of liquor on hand at the end of the year—3,547 gallons of 30° under proof in the distillery at Annas 8-9 and 1,500 gallons of 30° under proof in the depôts at Rs. 2-7-11, and 684 gallons of 60° under proof in the depôts at Rs. 1-9-11 per gallon—the total assets amounted to Rs. 1,66,783. The total charges being Rs. 1,36,377, the renter's profit for the year under report is Rs. 30,406.

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

	Rs.
*Coimbatore	5,000
Erode	1,300
Karúr	1,300
Total ..	7,600

—	Duty.	Prices. Maximum.	Prices. Minimum.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the District—			
30° Under proof	2 0 0	3 12 0	3 4 0
60° Do.	1 2 0	2 12 0	2 4 0
	Surcharge.		
In the Municipalities of Coimbatore, Erode and Karúr—			
30° Under proof	0 8 0	4 4 0	3 12 0
60° Do.	0 4 0	3 0 0	2 8 0

2. The total quantity of liquor excised was 70,034 gallons of 30° under-proof, and the net duty paid thereon, including surcharge on sales in the Municipal towns of Coimbatore, Erode and Karúr, amounted to Rs. 1,44,914.* There were also 13 gallons and 16 drams of proof liquor supplied to the District Medical Officer at Coimbatore for Government purposes free of duty.

	Rs.
*Duty	1,36,566
Surcharge	8,348
Total ..	1,44,914

3. The subjoined table shows the stock account of the renter:—

—	Distillery.	Depôts.	Shops.
	GALS.	GALS.	GALS.
Balance on 1st April 1883 ...	3,881	741	2,476
Manufactured and received ...	70,401	70,034	68,045
Total ...	74,282	70,775	70,521
Issued and sold	70,034	68,045	67,991
Issued to the District Medical Officer for Government purposes.	27	...	...
Wastage	1,221	971	...
Total ...	71,282	69,016	67,991
Balance ...	3,000	1,759	2,530

The wastage in the distillery was 1·64 per cent, and that in depôts 1·37 per cent., against 2·5 per cent. allowed. The true duty on issues, exclusive of surcharge, was therefore Rs. 1-15-8, and inclusive of it, Rs. 2-1-7, per gallon.

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

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	4,954	7·3	3 13 11
May „	5,440	8·0	3 14 0
June „	5,806	8·5	3 13 11
July „	5,904	8·7	3 13 10
August „	5,821	8·6	3 13 11
September „	5,526	8·1	3 13 9
October „	6,263	9·2	3 14 0
November „	6,096	9·0	3 13 11
December „	6,066	8·9	3 14 0
January 1884	6,386	9·4	3 13 10
February „	4,791	7·0	3 14 1
March „	4,938	7·3	3 14 1
Total ...	67,991	100·0	3 13 11

The total sales show a small decrease of 701 gallons, or 1·1 per cent. as compared with those of the preceding year.

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

Taluks.	Population.	Area.	Number of Shops opened.	Consumption. Quantity.	Consumption. Amount.	Consumption per Head.	Sales per Shop.	Square Miles per Shop.	Population per Shop.	Average Retail Price.
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Coimbatore	267,804	804	90	20,800	83,556	·078	231·1	8·9	2,976	4 0 3
Satyamangalam ..	151,313	1,174	63	6,355	23,821	·042	100·9	18·6	2,402	3 12 6
Pollâchi	77,524	1,062	69	6,185	23,193	·080	89·6	15·4	1,123	3 12 6
Erode	172,900	710	55	4,510	16,914	·026	82·0	12·9	3,144	3 12 6
Bhavâni	105,669	598	48	7,011	27,064	·036	146·1	12·5	4,076	3 15 10
Palladam	94,123	722	38	3,102	11,970	·034	84·0	19·0	2,477	3 12 6
Dharapuram	213,391	742	73	5,170	19,388	·024	70·8	10·2	2,923	3 12 6
Karûr	196,282	835	65	4,734	17,755	·024	74·8	12·8	3,004	3 12 6
Udamalpet	177,155	612	66	5,590	22,033	·032	84·7	9·3	2,684	3 15 1
	112,572	583	60	4,444	16,664	·039	74·1	9·7	1,876	3 13 0
Total ..	1,667,690	7,842	627	67,991	2,63,258	·041	108·4	12·5	2,644	3 13 11

		Gallons.
* Coimbatore		11,203
Erode		3,349
Karûr		2,143
	Total ..	16,695

The number of shops opened was 627 against 621 in the previous year, but the rate of consumption per head of the population remained nearly the same, *i.e.*, ·041 gallon. The consumption in the municipalities was 16,695* gallons, or 24·6 per cent. of the sales in the whole district.

6. The renter's financial statement shows the charges to have amounted to Rs. 2,39,616, to which a sum of Rs. 1,881 should be added, on account of depreciation of distillery buildings and plant as stated by the renter. The charges thus admitted amount to Rs. 2,41,749, classified as follows :—

	Rs.
1. Depreciation	1,881
2. Cost of liquor	68,859
3. Distribution	13,167
4. Supervision	11,589
5. Sundries	1,087
6. Duty	1,41,914
Total ...	2,41,497

Adding to the above Rs. 5,951, being the value of liquor taken over from last year's stock in the distillery and depôts, the total charges amounted to Rs. 2,47,448, 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	1	0	0
3. Distribution	0	3	1
4. Supervision	0	2	8
5. Sundries	0	0	3
6. Duty	2	1	7
Total ...	3	8	0
Renter's profit ...	0	3	2
Renter's price ...	3	11	2
Vendor's remuneration ...	0	2	9
Retail price ...	3	13	11

7. The receipts on account of liquor sold, exclusive of arrear collections, which were included in the previous year's account, amounted to Rs. 2,47,793. Adding to this Rs. 3,675, being the amount due by shopkeepers; Rs. 2,996, being the miscellaneous receipts; Rs. 1,388, being the interest on Government Promissory Notes deposited; and Rs. 9,060, being the value of liquor on hand at the end of the year—3,000 gallons in the distillery at Rs. 1-0-5, and 1,759 gallons in depôts at Rs. 3-6-5, per gallon—the total assets were Rs. 2,64,912. The total charges being Rs. 2,47,700, the difference—Rs. 17,464—represents the renter's 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 stipulations of the contract being as given below :—

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

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

	Nilgiris. Quantity.	Nilgiris. Duty.	Wynaad. Quantity.	Wynaad. Duty.
	GALS.	RS.	GALS.	RS.
20° Under Proof	18,801	61,103	11,777	38,275
30° Do.	36,973	1,03,986	...	...
Total ...	...	1,65,089	...	38,275
Deduct 2½ per cent. for wastage	...	4,127	...	955
Balance ..	...	1,60,962	...	37,320

The duty realized on the issues in Wynaad fell short of the minimum revenue guaranteed but the deficit was more than made good by the excess over the guaranteed amount in Nilgiris.

3. There was no distillery in the district. The liquor required was as usual supplied from the Purli distillery in Pálghat Taluk of the Malábar District. The following statement shows the stock account of excised and unexcised liquor reduced to 30° under proof :—

	Depôts of Excise.	Out-depôts.	Shops.
Nilgiris.	GALS.	GALS.	GALS.
Balance on 1st April 1883	355	1,690	51
Manufactured and received ...	61,002	58,460	57,458
Total ...	61,357	60,150	57,509
Issued and sold	58,460	57,458	57,453
Wastage	2,401	1,317	...
Total ...	60,861	58,775	57,453
Balance ...	496	1,375	56

—	Depots of Excise	Out depots	Shops
Wynaad.			
Balance on 1st April 1883 ...	...	373	...
Manufactured and received ...	...	13,459	13,141
Total ...	...	13,832	13,141
Issued and sold ...	...	13,141	13,141
Wastage	...	334	...
Total ...	...	13,477	13,141
Balance ...	...	355	...

The wastage in the out-depôts of Nilgiris and Wynaad containing excised liquor was 2·23 per cent.

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

Months.	Nilgiris.						Wynaad.	
	20° Under Proof.	30° Under Proof.	Total	Per centage	Proportion of Sales of Liquor of each Strength.		20° Under Proof.	Per centage.
					20° Under Proof.	30° Under Proof.		
April 1883	gals.	gals.	gals.				gals.	
May ,, ...	1,825	3,311	5,136	9·0	33·9	67·1	840	7·4
June ,, ...	1,640	3,360	5,000	8·7	32·8	67·2	749	6·6
July ,, ...	1,721	3,167	4,888	8·5	35·2	64·8	693	6·1
August ,, ...	1,648	3,047	4,695	8·2	35·1	64·9	663	5·8
September ,, ...	1,810	2,946	4,756	8·3	38·0	62·0	697	6·1
October ,, ...	1,818	3,026	4,844	8·4	37·5	62·5	697	6·1
November ,, ...	1,592	2,940	4,532	7·9	35·1	64·9	676	5·9
December ,, ...	1,420	3,190	4,610	8·0	30·7	69·3	676	5·9
January 1884	1,469	3,018	4,487	7·8	32·7	67·3	915	8·0
February ,, ...	1,614	2,967	4,581	8·0	35·2	64·8	915	8·0
March ,, ...	1,228	2,951	4,179	7·3	29·4	70·6	946	8·3
	1,656	2,930	4,586	7·9	36·1	63·9	1,139	10·0
Total ..	18,600	36,423	54,975	100·0	33·6	66·4	1,293	11·4
					30·2	69·8	1,318	11·6
					33·0	67·0	1,339	11·7
							11,498	100·0

The total sales show an increase of 1,115 gallons as compared with those in the previous year, the increase occurring in Wynaad. The falling off in the sales of Nilgiris is stated to be due to the depression of the mining and agricultural industries during the year under report.

5. The particulars of consumption, distribution of shops, &c., are shown in the annexed 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.					
Nilgiris ..	91,038	sq. mls. 957	69	gals. 54,924	Rs. 2,53,944	gals. ·602	gals. 913·7	13·9	1,317	rs. a. p. 4 10 6
Wynaad ..	88,091	969	84	11,499	57,492	·131	133·7	11·6	1,059	5 0 0
Total ..	179,129	1,926	146	66,423	3,11,436	·370	454·3	13·1	1,227	4 11 7

The number of shops opened was 146 against 158 in the previous year, and the rate of consumption per head of the population was ·370 gallon against ·364 gallon. The consumption in the municipalities was 40,424 gallons, or nearly 74 per cent. of the sales in the district of Nilgiris.

	20° Under Proof.	30° Under Proof.
Ootacamund	10,212	19,267
Coonoor	2,923	8,022
Total ..	13,135	27,289

6. The renters' financial statement shows the charges to have amounted to Rs. 3,14,222 for the two tracts, but the following alterations should be made :—

(1) The sum of Rs. 10,954 entered as the cost of fuel and other distillery charges in the Wynaad Taluk should be deducted, the amount being already included in the account for Nilgiris.

(2) Rs. 2,410 should be added on account of depreciation at 12 per cent. per annum on the value of tools and plant (Rs. 20,081).

(3) The amount of excise duty for Wynaad Taluk should be Rs. 37,320 instead of Rs. 37,369.

Thus modified, the charges amounted to Rs. 3,05,629, classified as follows :—

	RS.
1. Depreciation	2,410
2. Cost of liquor	55,331
3. Distribution	20,544
4. Supervision	9,231
5. Sundries	1,398
6. Duty	1,98,282
7. Vendor's commission	18,433
Total ...	3,05,629

Adding to the above Rs. 8,609 the value of liquor taken over from last year's stock—355 gallons of unexcised liquor of 30° under proof at As. 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 charges amounted to Rs. 3,14,238; 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.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Depreciation	0	0	7	0	0	7	0	0	7
2. Cost of Liquor	0	14	4	0	12	6	0	13	4
3. Cost of Distribution	0	5	0	0	5	0	0	5	0
4. Supervision	0	2	3	0	2	3	0	2	3
5. Sundries	0	0	4	0	0	4	0	0	4
6. Duty	3	3	7	2	13	2	3	0	1
7. Vendor's Commission ...	0	4	5	0	4	5	0	4	5
Total ...	4	14	6	4	6	3	4	10	0
Renters' Profit ...	0	1	6	0	1	9	0	1	7
Retail Price ...	5	0	0	4	8	0	4	11	7

7. The total receipts on account of liquor sold in Nilgiris and Wynaad amounted to Rs. 3,13,425, and miscellaneous receipts to Rs. 1,981. Adding to these Rs. 1,960, the interest on Government securities deposited, and Rs. 7,452, the value of liquor on hand at the end of the year—496 gallons of unexcised liquor of 30° under proof at As. 13-1 and 826 gallons of excised liquor of 20° under proof at Rs. 4-10-1 and 785 gallons of excised liquor of 30° under proof at Rs. 4-1-8 per gallon—the total assets were Rs. 3,24,818. The total charges being Rs. 3,14,238, the renters' profit for the year was Rs. 10,580.

SALEM.—The contract of this district was held by Messrs. Wilson and Co., subject to the following conditions:—

Strengths of Liquor.	Duty	Fares.		Minimum Revenue guaranteed
		Maximum.	Minimum	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
In the District—				
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 Salem Municipality—	Surcharge			
30° Under-proof	0 8 0	4 8 0	4 0 0	4,700 0 0
60° Do.	0 4 0	3 0 0	2 8 0	
Total ..	..	..	..	1,40,700 0 0

There were no issues of liquor of 60° under-proof; but those of 30° under-proof were 78,767 gallons, the net duty paid thereon, including surcharge on sales in the Municipality of Salem, being Rs. 1,78,660.* In addition to this, 35 gallons of proof liquor were issued, on which a duty of Rs. 140 was separately collected.

	Rs.
Duty	1,72,796
Surcharge	5,864
Total ..	1,78,660

2. The renters' stock account is given below:—

	Distillery.	Depôts.	Shops.
	GALLONS.	GALLONS.	GALLONS.
Balance on 1st April 1883	7,910	2,270	1
Manufactured and received	77,428	*78,817	76,757
Total ...	85,337	81,087	76,758
Issued and sold	78,817	76,757	75,714
Wastage	...	1,336	...
Total ...	78,817	78,093	75,714
Balance ..	6,540	2,994	1,044

* Including 35 gallons at proof on which a separate duty of Rs. 140 was paid

There was no wastage in the distillery; but that in depôts was 1·65 per cent. against 2·5 per cent. allowed. The true duty on issues, exclusive of surcharge, was therefore Rs. 2-4-11, inclusive of it Rs. 2-4-8.

3. The monthly sales and average prices are given in the subjoined table:—

Months.	Sales in Gallons.	Percentage of Sales.	Average Price.
			Rs. A. P.
April 1883	5,815	7·7	4 0 5
May „	5,431	7·2	4 0 10
June „	6,337	8·4	4 1 1
July „	6,519	8·6	4 1 2
August „	5,572	7·4	4 0 10
September „	5,663	7·5	4 1 2
October „	6,981	9·2	4 1 1
November „	6,595	8·7	4 1 2
December „	7,121	9·4	4 1 2
January 1884	8,067	10·7	4 1 2
February „	6,030	7·9	4 1 4
March „	5,587	7·3	4 1 0
Total ...	75,714	100·0	4 1 1

The total sales show an increase of 9,835 gallons, or nearly 15 per cent. as compared with those in the preceding year. This, the Collector states, is due to the favorable character of the season and to the recovery from the heavy fall in sales which took place in 1882-83 after the Salem riots.

4. The statistics of consumption and 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.	Retail Average Price.
				Quantity.	Amount.					
		SQ. MLS.		GALS.	RS.	GALS.	GALS.	SQ. MLS.		RS. A. P.
Salem	327,178	1,069	153	23,748	1,00,497	·072	155·2	7·0	2,138	4 3 9
Atúr	158,554	892	72	6,025	24,102	·038	83·7	12·4	2,202	4 0 0
Námakal	254,577	803	108	6,324	24,773	·025	58·6	7·4	2,357	3 14 8
Tiruchengód	191,328	635	46	4,305	17,220	·023	93·6	13·8	4,159	4 0 0
Dharmapuri	135,826	914	96	9,070	36,280	·067	94·5	9·5	1,415	4 0 0
Krishnagiri	120,929	678	81	6,513	26,052	·054	80·4	8·4	1,493	4 0 0
Hósúr	131,770	1,218	59	4,935	19,741	·037	83·6	20·6	2,233	4 0 0
Tirupatúr	169,977	748	79	8,337	33,346	·049	105·5	9·5	2,152	4 0 0
Uttankarai	109,456	917	118	6,457	25,828	·059	54·7	7·8	928	4 0 0
Total ..	1,599,595	7,874	812	75,714	3,07,839	·047	93·2	9·7	1,970	4 1 1

The total number of shops opened was 812 against 762, and the rate of consumption per head of the population was ·047 gallon, against ·041 gallon in the previous year.

5. The renters' financial statement shows the charges to have amounted to Rs. 2,74,320, but some of the items are inadmissible and others have been wrongly classified as shown below:—some of the items are inadmissible and others have been wrongly classified as shown below:—

Inadmissible.

	Rs.
(*a*) Cost of materials	4,725
(*b*) Depreciation on articles and jaggery	1,470
(*c*) Building repairs	1,634
(*d*) Charity	869
(*e*) Interest at 10 per cent. on amount sunk in buildings and plant, capital employed and deposit	14,410
Total ...	23,108

Wrongly classified.

(*f*) Salaries of Gauger and Police guard	1,295
(*g*) Municipal tolls	120
Total ...	1,415

Item (*a*), which is the value of liquor on hand at the beginning of the year, included in the sum of Rs. 45,013 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*), depreciation of distillery buildings and plant will be allowed for at 12 per cent. on their value, viz., Rs. 54,200. Item (*f*) will be transferred to "Cost of liquor" and (*g*) to "Distribution."

6. The charges thus admitted by the Board amount to Rs. 2,57,716, classified as follows:—

	Rs.
(1) Depreciation	6,504
(2) Cost of liquor	48,139
(3) Distribution	12,722
(4) Supervision and sundries	11,551
(5) Duty	1,78,800
Total ...	2,57,716

5. The rate of consumption per head of the population was [illegible] gallon against [illegible] in the previous year. The sale-proceeds exceeded the rental by Rs. [illegible], profit to the renters (without taking [illegible] charges into account). Arrack is sold [illegible] in the previous year. The renters of Peravali and Taluka appear to have had [illegible] those of Viravalli and Sringavarapukóta to have realized little or no profit. The rate other taluks is a fair profit.

6. The arrack revenue of Jeypore, Mallangee, Nowrangapur and [illegible] of the Agency Viravalli and Sringavarapukóta was [illegible] under the Abkári system to [illegible] the Divisional officers. Particulars of [illegible], &c., are not available.

Godávari.—The arrack and toddy farms of the district, where arrack is [illegible] extensively from toddy, were jointly rented out [illegible] the aggregate sum of Rs. 2,[illegible] Rs. 2,66,915 in the previous year. The decrease of Rs. 9,761 is the difference [illegible] original rental (Rs. 2,[illegible]) of the [illegible] Taluk, and that (Rs. 11,[illegible]) for 1883-84 when the renters of the [illegible] years fell in arrears. The farms were [illegible] sub-renting system.

2. *Arrack.*—The total quantity of arrack sold was [illegible] gallons against [illegible] in the previous year, and the [illegible] amounted to Rs. [illegible] against Rs. [illegible]. The strength of liquor sold was [illegible] Under Proof, and the maximum and [illegible] fixed under the contract [illegible] shown in the margin.

	Prices.	
	Maximum.	Minimum.
	Rs. A. P.	Rs. A. P.
[illegible] Under Proof ..	[illegible]	[illegible]
[illegible] do. ..	[illegible]	[illegible]

3. The monthly sales were as shown below :—

Months.				Sales.			Percentage of Sales.
				[illegible] Under Proof.	[illegible] Under Proof.	Total.	
				Gals.	Gals.	Gals.	
April	1883	..	..	[illegible]	[illegible]	[illegible]	[illegible]
May	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
June	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
July	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
August	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
September	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
October	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
November	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
December	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
January	1884	..	..	[illegible]	[illegible]	[illegible]	[illegible]
February	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
March	,,	..	..	[illegible]	[illegible]	[illegible]	[illegible]
			Total ..	[illegible]	[illegible]	[illegible]	[illegible]

The total sales show an increase of [illegible] gallons, or [illegible] per cent over the [illegible] ing year, and the Collector states that a decrease in the consumption of toddy has [illegible] this increase.

4. The particulars of consumption, [illegible] of shops, &c., in the several taluks are [illegible] in the subjoined table :—

Taluks.	Population.	Area.	Number of Shops opened.	Consumption.	Number of Shops to 1,000 of population.	Consumption per head.	Gallons to 1 square mile.	Gallons to 1 shop.	Consumption of Toddy.	Consumption of Arrack.	Consumption of Toddy and Arrack.
		Sq. miles.		Gallons.		Gallons.			Gallons.	Gallons.	Gallons.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Amalapuram	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Narsapur ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tanuku ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Bhimavaram ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Rajahmundry ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Peddápuram ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Pithápuram ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Yernagúdem ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Cocanada ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Peddápuram ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Tuni	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

The total number of shops opened was 1,515 against 1,465 in the preceding year, and the rate of consumption per head of the population was ·187 gallon against ·179 gallon. In Cocanada, the average rate charged was Rs. 1-12-7 per gallon; in the other taluks, liquor appears to have been sold at the minimum price.

5. The Abkári Revenue of the Hill Tracts of this district was excluded from the taluk farms and managed as shown below :—

Scheduled Tracts.

Bhadráchalam Taluk.—No toddy revenue is collected. The arrack revenue was leased out to the villagers in the Koya and Reddi villages and to contractors in Telugu villages.

Gurteru and Ducherti Máttaks.—These tracts were included in the lease of Messrs. Minchin, Harden and Company for Golgonda Taluk in Vizagapatam District.

Rampa.—The toddy revenue is merged in the land revenue. Arrack shops were rented out.

Hill Tracts not being Scheduled Tracts.

In Rajahmundry Taluk, toddy revenue was leased out by villages. Arrack shops were leased out in some cases to villagers, in others to bidders at auction sales.

In Peddápuram and Yernagúdem Taluks, toddy and arrack revenue are leased out by villages.

The total Abkári demand of these tracts was Rs. 12,727 as shown below :—

	Rs.
Bhadráchalam	6,480
Rajahmundry	3,409
Peddápuram	427
Yernagúdem	2,411
Total ...	12,727

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. The farms were, as usual, worked on the sub-renting system.

2. *Arrack.*—The total quantity of liquor sold was 180,048 gallons* against 179,398 in the previous year and the sale-proceeds amounted to Rs. 3,39,453 against Rs. 3,44,518, the maximum and minimum prices prescribed under the contract being as shown in the margin.

	1882-83.	1883-84.
	Gals.	Gals.
* 30° Under Proof	67,141	62,052
60° do.	112,257	117,996
Total ..	179,398	180,048

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

3. The monthly sales and the proportion of the two kinds of liquor sold are shown in the subjoined table :—

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	1883	..	..	4,332	13,112	17,444	24·8	75·2	9·7
May	,,	..	..	4,959	14,487	19,446	25 5	74·5	10·8
June	,,	..	..	5,794	13,464	19,258	30·0	70·0	10·7
July	,,	..	..	5,774	10,986	16,760	34·5	65·5	9·3
August	,,	..	..	5,076	8,666	13,742	36·9	63·1	7·6
September	,,	..	..	5,519	9,837	15,356	35·9	64·1	8·5
October	,,	..	..	5,624	8,593	14,217	39·6	60·4	7·9
November	,,	..	..	5,073	7,099	12,172	41·7	58·3	6·8
December	,,	..	..	5,206	9,901	15,107	34·5	65·5	8·4
January	1884	..	..	5,306	7,084	12,390	42·8	57·2	6·9
February	,,	..	..	4,727	6,422	11,149	42·4	57·6	6·2
March	,,	..	..	4,662	8,345	13,007	35·8	64·2	7·2
			Total ..	62,052	1,17,996	1,80,048	34·5	65·5	100·0

The sales, as compared with those in the preceding year, show an increase of 5,739 gallons in the weaker liquor and a decrease of 5,089 gallons in the stronger kind.

4. The particulars of consumption and distribution of shops, &c., in the several taluks are given 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.	Rental.	Average Price.	Average Duty.
				Quantity.	Amount realized by Sales.							
1	2	3	4	5	6	7	8	9	10	11	12	13
		SQ. M.		GALS.	GALS.					RS.	RS. A. P.	RS. A. P.
Pattikonda ..	105,438	1,134	80	6,370	19,111	·060	79·6	14·2	1,318	18,625	3 0 0	2 14 9
Rámallakót ..	94,598	834	75	13,858	35,423	·146	184 8	11·1	1,261	17,350	2 8 11	1 4 0
Nandikótkur ..	72,741	1,323	62	5,803	17,407	·080	93·6	21·3	1,173	9,325	3 0 0	1 9 9
Nandyál	78,282	894	72	6,442	15,401	·082	89·5	12 4	1,087	10,475	2 2 4	1 10 0
Koilkuntla ..	76,296	571	70	6,401	20,804	·084	91·4	8 1	1,090	10,100	3 4 0	1 9 3
Sirvel	57,197	623	65	3,392	11,026	·059	52·2	9·6	880	7,225	3 4 0	2 2 1
Cumbum	109,851	1,044	130	5,393	8,329	·049	41·5	8·0	845	*8,770	1 8 9	..
Márkápur	84,048	1,110	45	3,271	4,906	·039	72 7	24·7	1,868	*3,000	1 8 0	..
Total ..	678,451	7,533	599	50,930	132,406	·075	85·0	12·6	1,133	84,870	2 9 7	..

* Combined arrack and toddy.

The total number of shops opened was 599 against 621 in the previous year, and the rate of consumption per head of the population was ·075 gallon against ·069 gallon Excluding Cumbum and Márkápur, where the arrack and toddy farms were leased out together, the sale-proceeds of liquor in the other taluks exceeded the rental by Rs. 46,071, which gives an average profit to the renters of Rs. 1-1-5 per gallon, without taking into account the working charges. As in the previous year, 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 manufactured exclusively from toddy, were jointly leased out by taluks as in the previous year for the aggregate sum of Rs. 1,48,250.

2. *Arrack.*—The total quantity of arrack sold are returned as 8,808 gallons of 30° under proof and 114,502 gallons of 60° under proof, against 9,806 gallons of 30° under proof and 125,276 gallons of 60° under proof in the previous year; and the sale-proceeds as Rs. 1,91,589 against Rs. 2,09,977, the maximum and minimum prices prescribed being as shown in the margin. The decrease in the sales occurs chiefly in the Mangalore Taluk, but the Collector states that the returns are not trustworthy.

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

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

Months.		Sales.			Percentage of each Strength.		Percentage of Sales.
		30° Under Proof.	60° Under Proof.	Total.	30° Under Proof.	60° Under Proof.	
April	1883	733	9,347	10,080	7·3	92·7	8·2
May	,, ...	775	9,475	10,250	7·5	92·5	8·3
June	,, ...	888	9,615	10,503	8·4	91·6	8·5
July	,, ...	683	9,509	10,192	6·7	93 3	8·3
August	,, ...	675	9,220	9,895	6·8	93·2	8·0
September	,, ...	726	9,212	9,938	7·3	92·7	8·1
October	,, ...	651	8,854	9,505	6·8	93·2	7·7
November	,, ...	652	9,245	9,897	6·6	93·4	8·0
December	,, ...	713	9,249	9,962	7·2	92·8	8·1
January	1884	1,036	10,246	11,282	9·2	90·8	9·1
February	,, ...	677	10,251	10,928	6·2	93·8	8·9
March	,, ...	599	10,279	10,878	5·5	94·5	8·8
	Total ..	8,808	1,14,502	1,23,310	7·1	92·9	100·0

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

Taluks.	30° Under Proof	60° Under Proof	Total
Mangalore	3,461	27,303	30,764
Kásargód	1,882	39,896	41,778
Uppinangadi	486	5,876	6,362
Udipi	2,875	18,060	20,935
Coondapoor	103	23,368	24,471
Total ...	8,808	114,502	1,24,310

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			Square Miles per Shop.	Population per Shop.	Combined Arrack and Toddy Rental.	Average Price.
				Quantity.	Amount realized by Sales.	Consumption per Head.				
		Sq. Mls.		Gals.	Rs.				Rs.	Rs. A. P.
Mangalore ..	249,049	620	244	30,764	46,242	123	2·5	1021	67,250	1 4 4
Kásargód ..	241,997	1,012	279	41,778	64,079	173	3·6	867	24,500	1 8 0
Uppinangadi ..	110,367	951	173	6,362	9,225	058	5·5	638	11,500	1 9 0
Udipi	237,631	747	150	20,935	31,553	088	5·0	1,584	30,500	1 8 0
Coondapoor ..	115,113	412	118	24,471	35,246	213	3·5	975	16,650	1 8 1
Total ..	955,957	3,902	964	124,310	1,90,345	130	4·0	991	1,50,400	1 8 10

The number of shops opened was 964 against 1,008 in the previous year, and the rate of consumption per head of the population was ·130 gallon against ·141 gallon. The minimum rates appear to have been charged throughout the year for both kinds of liquor.

MALABAR.—With the exception of Wynaad, which was conjointly leased out with the district of Nilgiris under the excise system, the arrack and toddy farms of all the taluks of the district (where arrack is extensively manufactured from toddy) were jointly rented out for the aggregate sum of Rs. 1,68,800 against Rs. 1,67,587 in the preceding year. The increase is due to the fact that there was a decline in 1882-83 in the rental of the Calicut Taluk farm caused by its resale with effect from October 1882.

2. *Arrack.*—The total quantity of liquor sold was 19,875 gallons of 30° under proof and 46,896 gallons of 60° under proof against 25,945 gallons of 30° under proof and 45,847 gallons of 60° under proof in the previous year, and the sale proceeds amounted to Rs. 1,31,855 against Rs. 1,41,394, the maximum and minimum prices prescribed being as shown in the margin. The total sales show a net decrease of 5,021 gallons in the taluks of Calicut, Kurumbranád, Walawanád and Palghat and in the Cantonment of Cannanore, which is due partly to the inaccurate statistics furnished by the renters and partly to the inadequate provision made by the renters to meet the requirements of the public and to the illicit manufacture and sale of liquor, for which this coast offers considerable facilities owing to the abundance of palm-trees.

Farm.	Maximum	Minimum
	Rs. A. P.	Rs. A. P.
30° Under proof	2 4 0	1 8 0
60° Do.	2 8 0	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.	
	Gals.	Gals.	Gals.			
April 1883	1,930	4,911	6,841	28·2	71·8	10·2
May ,, ...	1,782	4,613	6,395	27·9	72·1	9·6
June ,, ...	1,786	3,543	5,329	33·5	66·5	8·0
July ,, ...	1,687	3,911	5,598	30·1	69·9	8·4
August ,, ...	1,631	3,451	5,082	32·1	67·9	7·6
September ,, ...	1,420	4,106	5,526	25·7	74·3	8·3
October ,, ...	1,291	4,156	5,447	23·7	76·3	8·1
November ,, ...	1,553	3,102	4,655	33·4	66·6	7·0
December ,, ...	1,793	3,483	5,276	34·0	66·0	7·9
January 1884	1,859	3,744	5,603	33·2	66·8	8·4
February ,, ...	1,783	3,622	5,405	33 0	67·0	8·1
March ,, ...	1,360	4,254	5,614	24·2	75 8	8·4
Total ..	19,875	46,896	66,771	29·8	70·2	100·0

4. The subjoined statement shows 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.						
		Sq. M.		Gals.	Rs.					Rs.	Rs. A. P.
Chirakal	246,283	648	38	1,918	2,878	·008	50·5	11·0	6,481	13,500	1 8 0
Cannanore Cantonment ..	26,386		21	4,374	14,217	·166	208·3		1,256	21,200	3 4 0
Kóttayam	165,775	462	40	4,671	11,719	·028	114·3	11·5	4,144	18,100	2 9 0
Kurambranád	261,024	538	162	6,720	10,080	·026	41·5	3·3	1,611	13,900	1 8 0
Calicut	205,962	339	133	12,943	34,290	·063	97·3	2 5	1,549	41,000	2 10 5
Ernád	296,143	811	61	8,641	16,260	·029	141·7	13·3	4,855	11,600	1 14 1
Walawanád	308,102	963	141	7,418	11,127	·024	52·6	6·8	2,185	12,600	1 8 0
Pálghat	342,454	613	71	12,600	21,372	·037	177·5	8·6	4,823	14,500	1 11 2
Ponáni	392,654	390	109	3,270	4,905	·008	30·0	3·6	3,602	8,900	1 8 0
Cochin	21,360	3	27	4,316	8,007	·202	159·9	0·1	791	13,500	1 13 8
Total ..	22,66,143	4,767	803	66,771	1,34,855	·029	83·2	5·9	2,822	1,68,800	2 0 4

The total number of shops opened was 803 against 840 in the previous year, and the rate of consumption per head of the population was ·029 gallon against ·031 gallon.

APPENDIX C.

Amani Management—(Arrack and Toddy.)

MADRAS.—There was no change in the system of Abkári management in force in the town of Madras.

2. Messrs. Parry and Co. were the contractors for the supply of Puttai arrack at As. 9-2 per gallon. The contract for the supply of Colombo arrack was granted to Tavasimuttu Nadar for three years, commencing from the 1st of April 1883, the price per gallon being fixed at Rs. 1-4-0 per gallon against Rs. 1-6-0 in the previous year.

3. The following statement 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 4 0	0 9 2
2. Government selling price	4 13 0	3 13 0
3. Excise duty	3 9 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 of arrack shops at the beginning and end of the year under report are compared below with those of the previous year:—

		1882-83		1883-84		
		1st April 1882 31st March 1883		1st April 1883 31st March 1884		
Colombo Arrack	... ...	Gals. pro.		Gals. pro.		Gals. pro.
Puttai do.	... ...	275 36		275 18		291 6
		178 42		177 36		184 6

The dowles for Puttai arrack had to be reduced in the course of the year in consequence of decrease in consumption owing to bad season. The quality of the liquor was also complained of as being inferior.

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

	Colombo Arrack		Puttai Arrack	
	1882-83	1883-84	1882-83	1883-84
	Gals.	Gals.	Gals.	Gals.
April to June	24,261	24,000	15,524	14,8[illegible]
July to September	25,308	24,957	16,143	14,[illegible]
October to December	30,395	30,103	18,072	17,[illegible]
January to March	25,403	27,851	16,530	17,[illegible]
Total ...	105,367	107,513	66,269	64,[illegible]

Compared with the previous year, the sales show an increase of 2,147 gallons under Colombo arrack and a decrease of 2,070 gallons under Puttai arrack.

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

Divisions.	Population.	Area.	Sales			Rates		
			Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.
1	2	3	4	5	6	7	8	9
1st Municipal Division ..	63,344	Acs.						
2nd do. do. ..	77,427	5 1	3	7	10	[illegible]	[illegible]	[illegible]
3rd do. do. ..	81,293	7	10	4	14	[illegible]	[illegible]	[illegible]
4th do. do. ..	10,791	7	12	5	17	[illegible]	[illegible]	[illegible]
5th do. do. ..	66,635	3 9	1	2	3	[illegible]	[illegible]	[illegible]
6th do. do. ..	19,010	7 6	11	11	22	[illegible]	[illegible]	[illegible]
7th do. do. ..	71,095	5 4	..	2	2	[illegible]	[illegible]	[illegible]
8th do. do. ..	37,949	1 5	9	11	20	[illegible]	[illegible]	[illegible]
Total ..	3,91,626	6 5	7	9	16	[illegible]	[illegible]	[illegible]

Divisions.	Consumption per Head.			Rates per Head.		Square Miles per Shop.	Population per Shop.
	Colombo.	Puttai.	Total.	Colombo.	Puttai.		
10	11	12	13	14	15	16	
1st Municipal Division	[illegible]						
2nd do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3rd do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
4th do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
5th do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
6th do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
7th do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
8th do. do. ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total ..	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

As usual, the sales of Colombo arrack were highest in the 2nd, 3rd and 5th divisions, being 69 per cent. of the whole, and those of Puttai arrack were highest in the 2nd, 5th and 7th divisions, being 57 per cent. of the whole. The number of shops remained the same as in the previous year.

7. The number of cocoanut-toddy shops was two more than in the previous year (viz., 456), while that of temporary palmyra-toddy shops remained the same as in the preceding year, viz., 135. 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 those 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.
	1882-83.	1883-84.	1882-83.	1883-84.			
						RS. A. P.	
I	55	55	2	2	312	3 4 0	..
II	45	40	..	..	240	2 8 0	..
III	199	204	32	32	156	1 10 0	59
IV	1	1	120	122	96	1 0 0	78
Total ..	300	300	154	156	..	..	135

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

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

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

	Receipts.	Charges.
	RS.	RS.
Colombo Arrack	5,18,440	1,28,311
Puttai Do.	2,49,146	43,160
Toddy	3,45,079	...
License Fees	4,655	...
Miscellaneous	621	783
Establishment	...	21,646
Saderward	...	51
Total ...	11,17,941	1,93,951
Net Revenue ...	9,23,990	

The total receipts show a net increase of Rs. 9,541 as compared with the results of the previous year and is due chiefly to the increased receipts under Toddy shops' fees and also to the increased consumption of Colombo arrack during the year under report. The charges show a net decrease of Rs. 632, which is chiefly the result of a decrease of Rs. 5,991 under the Colombo arrack and of an increase of Rs. 4,962 under the Puttai arrack. The decrease under the former is due to the reduction in price per gallon of liquor supplied from Rs. 1-6-0 to Rs. 1-4-0; the increase under the latter is merely nominal, being due to the fact that payment of Rs. 4,921 for liquor purchased in 1882-83 was postponed till early in the following year for want of funds.

10. The total demand was Rs. 11,28,951, of which Rs. 11,17,941 were collected within the year and Rs. 3,287 were remitted, leaving a balance of Rs. 7,723, the whole of which has since been collected.

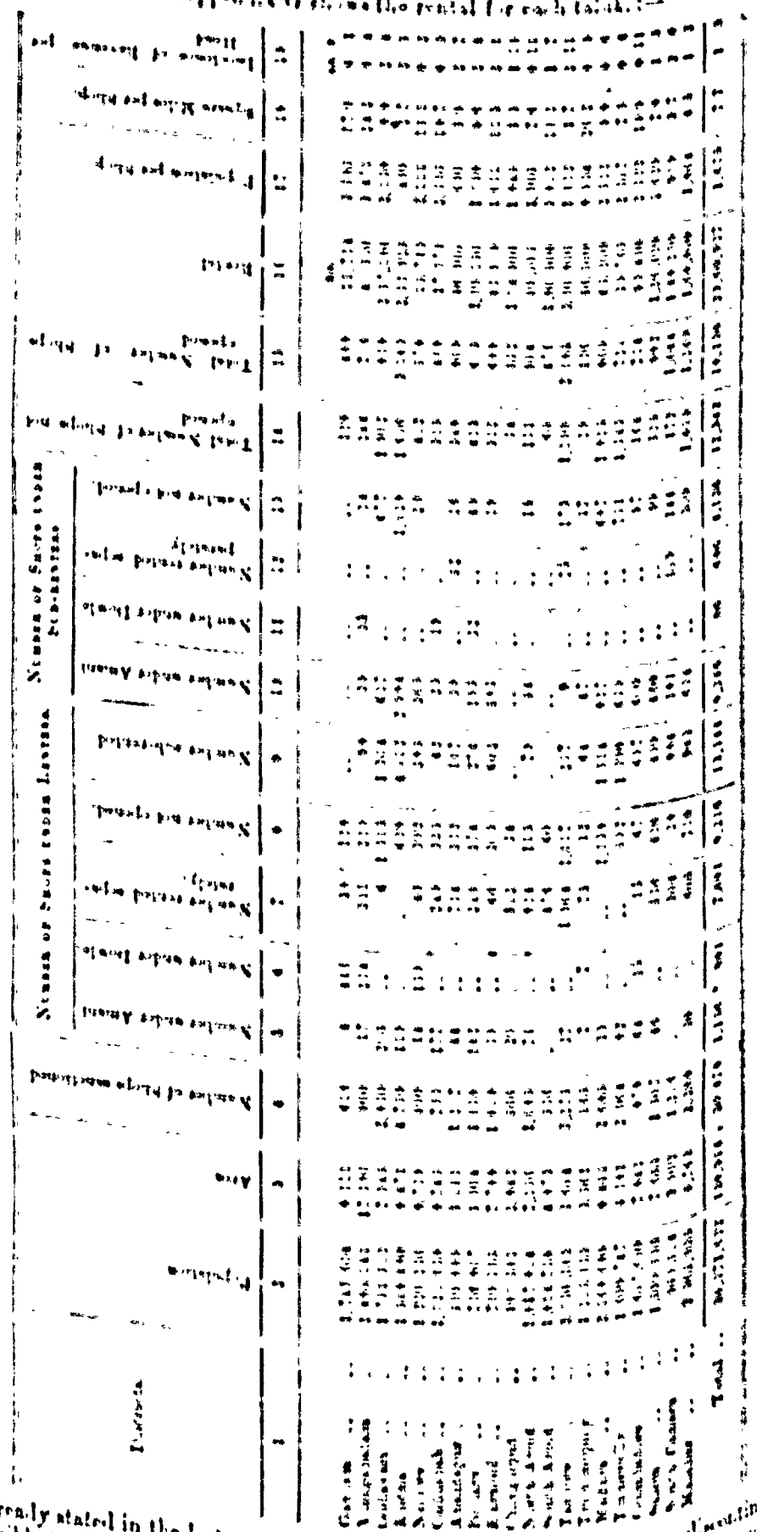
11. The number of offences against the abkári laws detected and the punishments awarded are shown below:—

	Number of Cases.	Fines imposed.
		RS.
Adulteration	10	37
Conveying liquor without permit	5	15
Using unstamped trees	127	530
Transferring liquor from one shop to another	4	23
Under-measuring	6	13
Under-selling	5	11
Total ...	157	629

APPENDIX D.

Toddy Farms.

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. The statement given in the Appendix D shows the rental for each taluk:—



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 loss 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 1883-84:—

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
		Rs. A. P.		Rs. A. P.		Rs. A. P.
Ganjam	10	250 0 0	10	150 0 0	20	400 0 0
Vizagapatam	9	225 0 0	14	210 0 0	23	435 0 0
Godâvari	28	700 0 0	37	555 0 0	65	1,255 0 0
Kistna	13	325 0 0	16	240 0 0	29	565 0 0
Nellore	8	200 0 0	9	135 0 0	17	335 0 0
Cuddapah	3	75 0 0	8	120 0 0	11	195 0 0
Anantapur	3	75 0 0	5	75 0 0	8	150 0 0
Bellary	6	150 0 0	5	75 0 0	11	225 0 0
Kurnool	3	75 0 0	3	45 0 0	6	120 0 0
Madras	..	..	101	4,655 0 0	101	4,655 0 0
Chingleput	2	50 0 0	10	150 0 0	12	200 0 0
North Arcot	12	300 0 0	35	525 0 0	47	825 0 0
South Arcot	5	125 0 0	8	120 0 0	13	245 0 0
Tanjore	22	550 0 0	25	375 0 0	47	925 0 0
Trichinopoly	11	275 0 0	21	315 0 0	32	590 0 0
Madura	15	375 0 0	20	300 0 0	35	675 0 0
Tinnevelly	12	300 0 0	15	225 0 0	27	525 0 0
Coimbatore	11	275 0 0	15	225 0 0	26	500 0 0
Nîlgiris	48	1,200 0 0	62	930 0 0	110	2,130 0 0
Salem	18	450 0 0	24	360 0 0	42	810 0 0
South Canara	7	175 0 0	6	90 0 0	13	265 0 0
Malabar	77	1,925 0 0	78	1,170 0 0	155	3,095 0 0
Total ..	323	8,075 0 0	527	11,045 0 0	850	19,120 0 0

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	..	..	..	..	..	..	20	400 0 0
Vizagapatam	..	..	..	..	..	..	23	435 0 0
Godâvari	..	..	..	..	..	..	65	1,255 0 0
Kistna	..	..	..	..	..	..	29	565 0 0
Nellore	..	..	..	..	..	..	17	335 0 0
Cuddapah	..	..	..	..	..	..	11	195 0 0
Anantapur	..	..	..	..	..	..	8	150 0 0
Bellary	..	..	..	..	..	..	11	225 0 0
Kurnool	..	..	..	..	..	..	6	120 0 0
Madras	..	..	..	..	..	..	101	4,655 0 0
Chingleput	..	..	3	45 0 0	3	45 0 0	12	200 0 0
North Arcot	..	..	..	..	..	..	60	870 0 0
South Arcot	..	..	..	..	..	..	13	245 0 0
Tanjore	..	..	..	..	..	..	47	925 0 0
Trichinopoly	..	..	..	..	..	..	32	590 0 0
Madura	..	..	..	..	..	..	35	675 0 0
Tinnevelly	..	..	..	..	..	..	27	525 0 0
Coimbatore	..	..	2	30 0 0	2	30 0 0	28	530 0 0
Nilgiris	1	25 0 0	27	405 0 0	28	430 0 0	138	2,560 0 0
Salem	..	..	..	..	..	..	42	810 0 0
South Canara	..	..	..	..	..	..	13	265 0 0
Malabar	..	..	..	..	..	..	155	3,095 0 0
Total ..	1	25 0 0	32	480 0 0	33	505 0 0	883	19,625 0 0

The total number of licenses issued for the sale of liquor, opium, ganja, bhángu and intoxicating drugs during the year was 2,722 against 2,712 in the previous year, and the fees realized thereon amounted to Rs. 19,19,000 against Rs. 18,93,000 in the previous year, and the fees realized from imported liquor, opium, ganja, bhángu and intoxicating drugs amounted to Rs. 1,61,000 against Rs. 1,60,000 in the previous year, and the fees realized from the distillation and sale of country-brewed liquor was also under the head Abkári Revenue, and amounted to Rs. 5,05,000 against Rs. 5,04,000 in the previous year, and the fees realized from the distillation and sale of toddy in the districts of North Arcot, Nellore, and Nilgiris, the number of licenses issued for the year was 811, and the fees realized thereon amounted to Rs. 3,03,000 against Rs. 3,02,000 in the previous year. The manufacture of country-spirit, and the fees realized thereon were levied under the Madras Abkári Act, 1864, and the Nilgiris Abkári Regulation, 1884. Duties of Customs were also levied on imported liquor, opium, ganja, bhángu and intoxicating drugs under the Indian Tariff Act, 1882

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84.—(*Continued.*)

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
Nilgiris	Farms	Rs. ..	Rs. ..	Rs. 949	Rs. 949	Rs. 1,62,660	Rs. ..	Rs. * 6,645	Rs. 1,69,305	Rs. 1,70,257
	Rented	..	..	..	..	..	..	..	..	..
Salem	Farms	..	..	..	..	1,74,278	..	1,032	1,75,310	1,75,310
	Rented	..	6,211	..	6,211	..	1,26,029	..	1,26,029	1,32,231
South Canara	Farms	..	..	..	..	..	..	..	..	..
	Rented	196	..	..	196	1,44,250	..	326	1,44,576	1,44,772
Malabar	Farms	..	..	..	..	52,040	..	2,500	54,540	54,540
	Rented	6,473	..	..	6,473	1,69,869	..	..	1,69,869	1,76,342
Total ..	Farms	63,929	..	949	64,878	22,75,051	..	14,553	22,89,610	23,35,346
	Rented	76,773	1,20,423	..	1,97,196	9,97,612	13,40,955	2,131	23,40,561	25,37,757
	Amani	13,976	6,336	..	17,212	2,99,498	2,63,970	5,276	11,67,649	11,84,861
Grand Total ..		1,54,678	1,26,759	949	2,81,286	35,72,161	16,04,925	21,960	57,99,820	60,58,964

* Includes duty on beer, Rs. 2,364.

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—(*Continued*).

Districts.		Collections.												
		Arrears.						Current.						Total, Columns 14 and 21.
		Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	
		11	12	13	14	15	16	17	18	19	20	21	22	23
Ganjam	Excise	Rs. 69	Rs. ..	Rs. ..	Rs. ..	Rs. ..	Rs. 69	Rs. * 95,222	Rs. ..	Rs. ..	Rs. ..	Rs. 632	Rs. 95,854	Rs. 95,930
	Rented	..	..	..	..	..	..	..	..	10,661	..	..	10,661	11,545
Vizagapatam	Excise	3,623	..	..	884	..	3,623	35,034	..	..	..	1,003	36,037	39,660
	Rented	15,830	..	12,358	..	..	28,188	84,817	..	32,831	..	..	1,17,648	1,45,836
	Amani	7,030	..	..	..	..	7,030	10,656	..	..	..	..	10,656	17,686
Godávari	Excise	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rented	29,277	11	..	..	10	29,298	2,62,292	..	..	..	1,305	2,63,597	2,92,895
Kistna	Excise	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rented	6,849	1,296	732	..	..	8,877	2,12,771	..	..	..	365	2,13,136	2,22,013
Nellore	Excise	14,689	..	..	..	..	14,689	99,203	..	..	..	450	99,653	1,14,342
	Rented	..	..	4,466	1,474	..	5,940	..	..	..	185	..	8,900	14,840
Cuddapah	Excise	5,324	..	..	..	..	5,324	1,56,153	..	8,715	..	..	1,56,483	1,61,807
	Rented	..	..	825	..	..	825	..	..	..	..	330	17,047	17,872
Anantapur	Excise	..	..	..	..	..	..	76,101	..	17,047	..	..	76,160	76,160
	Rented	..	..	2,420	..	..	2,420	..	..	..	..	59	98,695	99,115
Bellary	Excise	..	..	..	..	..	..	2,68,610	..	96,695	..	..	2,68,891	2,68,891
	Rented	4,000	3,968	..	..	..	7,968	..	..	..	..	281	1,08,377	1,16,345
Kurnool	Excise	..	..	..	..	..	..	..	..	1,08,377	..	..	..	..
	Rented	..	..	..	..	..	..	84,870	..	82,140	..	135	1,67,145	1,67,145
Madras	Amani	149	..	6,336	..	..	6,485	7,67,437	3,287	3,38,743	..	5,276	11,14,743	11,21,228
	Excise	3,072	..	..	..	..	3,072	1,59,292	..	..	..	209	1,59,501	1,62,573
Chingleput	Rented	..	..	2,083	..	..	2,083	..	..	1,13,060	..	..	1,13,060	1,15,143
	Excise	5,077	..	..	..	..	5,077	2,51,179	..	..	..	870	2,52,049	2,57,126
North Arcot	Rented	..	..	6,416	..	..	6,416	..	..	92,483	..	..	92,483	98,899
	Excise	..	..	..	..	..	..	1,82,954	..	..	..	944	1,83,898	1,83,898
South Arcot	Rented	..	..	16,483	16,863	..	33,346	..	..	1,71,928	..	..	1,71,928	2,05,274
	Excise	..	..	..	..	..	..	1,00,000	..	..	..	1,085	1,01,085	1,01,085
Tanjore	Rented	..	..	..	..	..	..	..	..	3,88,103	..	..	3,88,103	3,88,103
	Excise	5,573	..	..	..	..	5,573	1,11,091	..	..	..	592	1,11,683	1,17,256
Trichinopoly	Rented	..	..	4,512	..	..	4,512	..	..	48,040	..	..	48,040	52,552
	Excise	..	..	..	..	..	..	1,07,271	..	..	..	734	1,08,005	1,08,005
Madura	Rented	1,077	..	5,126	..	..	6,203	..	..	65,200	..	..	65,200	71,403
	Excise	3,403	..	..	..	..	3,403	72,702	..	..	..	641	73,343	76,746
Tinnevelly	Rented	..	..	..	..	..	..	..	..	39,765	..	..	39,765	39,765
	Excise	..	..	..	..	..	..	1,43,020	..	..	..	542	1,43,562	1,43,562
Coimbatore	Rented	..	..	1,525	..	..	1,525	..	..	85,952	..	..	85,952	87,477

* The Collector states that this includes excess collections, Rs. 256, adjusted under arrears against the renters.

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—(*Continued*).

Districts		Collections. Arrears. Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	Current. Arrack.	Remissions.	Toddy.	Remissions.	Miscellaneous.	Total.	Total, Columns 16 and 22.
		11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nilgiris	Excise	..	..	..	..	949	949	1,62,660	..	..	..	6,500	1,69,160	1,69,109
	Rented	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	Excise	..	..	..	..	..	..	1,76,278	..	..	..	1,032	1,78,310	1,78,310
	Rented	..	..	6,211	..	..	6,211	..	..	1,22,355	..	..	1,22,355	1,28,566
South Canara	Excise	..	..	..	..	..	..	1,26,107	..	..	..	324	1,26,431	1,26,437
	Rented	198	..	..	..	..	198	52,000	..	..	..	2,309	54,309	54,309
Malabar	Excise	..	..	..	..	..	..	1,03,396	..	..	..	..	1,03,396	1,03,396
	Rented	3,926	761	..	..	..	4,575	..	..	..	..	..	..	4,575
	Excise	61,930	..	..	..	949	61,779	22,46,279	..	..	..	19,115	22,65,994	23,06,669
	Rented	61,665	6,016	66,941	19,347	..	1,49,469	9,31,231	..	16,93,312	163	2,733	26,27,439	27,76,908
Total ..	Amani	2,179	..	6,336	..	..	13,515	2,79,993	3,292	3,29,763	..	6,276	12,37,329	12,50,844
	Excise	..	..	..	..	..	..	..	..	..	..	..	..	..
	Rented	..	..	..	..	..	..	..	..	..	..	..	..	..
	Amani	..	..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..		1,69,179	6,016	73,377	19,347	949	2,68,719	33,56,118	3,292	39,25,430	163	28,129	73,13,132	75,81,851

N. B.—The arrear demand brought forward in the above statement differs from the balance given in the report for 1882-83, as regards the Districts of Godávari, Kistna, Nellore and Malabar. The items are the revised figures reported by Collectors for 1883-84.

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—(*Continued*).

Districts		Balance. Arrears. Arrack.	Toddy.	Miscellaneous.	Total.	Current. Arrack.	Toddy.	Miscellaneous.	Total.	Total, Columns 27 and 31.
		24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	Excise	..	..	..	..	2,200	..	..	2,200	2,200
	Rented	..	..	..	..	..	1,063	..	1,063	1,063
Vizagapatam	Excise	..	..	..	..	7,393	8,699	..	16,092	16,092
	Rented	..	..	..	3,696	14,518	..	..	14,518	18,214
	Amani	3,696	..	..	..	..	..	..	..	..
Godávari	Excise	..	..	..	6,486	7,065	..	..	7,065	13,553
	Rented	3,278	3,210	..	..	..	..	..	..	..
Kistna	Excise	..	..	..	..	21,154	..	..	21,154	21,154
	Rented	..	..	..	..	10,048	..	..	10,048	10,048
Nellore	Excise	..	2,698	..	2,698	..	6,803	..	6,803	9,501
	Rented	..	..	..	..	7,492	..	..	7,492	7,492
Cuddapah	Excise	..	..	..	..	..	123	..	123	123
	Rented	..	..	..	..	..	..	..	..	..
Anantapur	Excise	..	5,085	..	5,085	..	210	..	210	5,295
	Rented	..	..	..	..	..	..	..	..	..
Bellary	Excise	..	3,601	..	8,019	..	773	..	773	8,792
	Rented	4,418	..	..	..	..	..	..	..	..
Kurnool	Excise	..	..	..	..	..	7,127	..	7,723	7,723
	Rented	..	..	..	..	596	..	..	..	..
Madras	Amani	..	..	..	..	..	..	..	..	..
	Excise	..	22,047	..	22,047	..	1,836	..	1,836	23,883
Chingleput	Rented	..	..	..	..	..	..	..	..	..
	Excise	..	..	..	..	..	7,112	..	..	7,112
North Arcot	Rented	..	..	..	..	..	..	..	..	..
	Excise	..	1,575	..	1,575	..	8,572	..	8,572	10,147
South Arcot	Rented	..	..	..	..	..	..	..	..	..
	Excise	..	..	..	..	..	2,697	..	2,697	2,697
Tanjore	Rented	..	..	..	..	..	3,905	..	3,905	3,905
	Excise	..	..	..	..	..	8,460	..	8,460	8,460
Trichinopoly	Rented	..	..	..	..	..	..	..	..	..
	Excise	..	..	..	..	..	..	..	..	..
Madura	Rented	..	..	..	..	..	4,636	..	4,636	4,636
	Excise	..	..	..	..	..	..	..	..	..
Tinnevelly	Rented	..	..	..	..	..	..	..	..	..
	Excise	..	..	..	..	19	7,448	..	..	7,467
Coimbatore	Rented	..	19	..	..	..	..	..	..	..

Statement showing the Demand, Collection and Balance of Abkári Revenue for 1883-84—(*Continued*).

Districts.	Arrears. Arrack.	Arrears. Toddy.	Arrears. Miscellaneous.	Arrears. Total Columns 24 and 26.	Current. Arrack.	Current. Toddy.	Current. Miscellaneous.	Current. Total.	Total Columns 27 and 31.	Balance. Total.	Balance. Miscellaneous.
	24	25	26		28	29	30	31	32	27	26
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nilgiris	..	..	..	..	..	..	..	..	..	..	..
Salem	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..	..	..
Excise ..	..	..	..	..	..	..	..	..	..	..	..
Land Excise ..	..	..	..	..	..	..	..	..	..	..	..
Excise ..	..	..	..	..	..	..	..	..	..	..	..
Land Excise ..	..	..	..	..	..	..	..	..	..	..	..
Excise ..	..	..	..	..	..	..	..	..	..	..	..
Land Excise ..	..	..	..	..	..	..	..	..	..	..	..
Excise ..	..	..	..	..	..	..	..	..	..	..	..
Total .. Land Excise ..	..	..	..	..	..	..	..	..	..	..	..
Grand Total ..	..	..	..	..	..	..	..	..	..	..	..

2. The arrear demand at the beginning of the year was Rs. 2,54,386, of which Rs. 1,80,396 were collected, and Rs. 24,363 remitted, leaving a balance of Rs 49,627, which was reduced by subsequent collections and remissions to Rs. 28,624 at the end of October 1884.

3. The current demand amounted to Rs. 59,81,791, against Rs. 59,26,573 in the previous year as shown in the following statement:—

Districts.	Arrack. 1882-83.	Arrack. 1883-84.	Toddy. 1882-83.	Toddy. 1883-84.	Miscellaneous. 1882-83.	Miscellaneous. 1883-84.	Total. 1882-83.	Total. 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	96,381	97,422	11,724	11,724	528	639	1,08,633	1,09,785
Vizagapatam	1,50,540	1,52,418	41,576	41,530	814	1,003	1,92,930	1,94,951
Godavari	2,81,382	2,69,357	..	..	1,161	1,305	2,82,543	2,70,662
Kistna	2,33,925	2,33,925	17,003	15,703	548	365	2,34,473	2,34,290
Nellore	1,05,335	1,09,251	17,170	17,170	440	450	1,22,798	1,25,404
Cuddapah	1,70,080	1,63,645	96,905	96,905	270	330	1,87,520	1,81,145
Anantapur	78,366	76,101	1,09,150	1,09,150	190	59	1,75,461	1,73,065
Bellary	2,47,726	2,68,610	82,140	82,140	190	281	3,57,066	3,78,041
Kurnool	84,870	84,870	3,41,219	3,45,870	163	135	1,67,173	1,67,145
Madras	7,64,764	7,71,320	1,14,900	1,14,896	5,021	5,276	11,11,004	11,22,466
Chingleput	1,74,816	1,59,292	99,595	99,595	310	209	2,90,026	2,74,397
North Arcot	2,44,652	2,51,179	1,80,500	1,80,500	801	870	3,45,048	3,51,644
South Arcot	1,76,527	1,82,954	3,90,800	3,90,800	477	944	3,57,504	3,64,398
Tanjore	1,00,000	1,00,000	56,500	56,500	975	1,085	4,91,775	4,91,885
Trichinopoly	1,08,270	1,14,996	65,200	65,200	741	592	1,65,511	1,72,088
Madura	1,05,487	1,07,271	39,765	39,765	557	734	1 71,244	1,73,205
Tinnevelly	66,305	77,338	93,400	93,400	625	641	1,06,695	1,17,744
Coimbatore	1,43,150	1,43,020	..	..	746	542	2,37,302	2,36,962
Nilgiris	1,67,120	1,62,660	1,26,020	1,26,020	4,799	6,648	1,71,919	1,69,308
Salem	1,52,206	1,74,278	..	..	606	1,032	2,78,832	3,01,330
South Canara	1,48,250	1,48,250	..	..	284	326	1,48,534	1,48,576
Malabar	2,19,587	2,20,800	..	..	2,995	2,500	2,22,582	2,23,300
Total ..	40,19,765	40,68,957	18,83,567	18,86,868	23,241	25,966	59,26,573	59,81,791

The total current demand exceeded that of the previous year by the sum of Rs. 55,218, made up of an increase of Rs. 49,192 under arrack, Rs. 3,301 under toddy and Rs. 2,725 under miscellaneous revenues. The increase under arrack appears in Ganjam, Vizagapatam, Nellore, Bellary, Madras, North Arcot, South Arcot, Trichinopoly, Madura, Tinnevelly, Salem and Malabar, and is stated to be due to a favorable agricultural season and improved management of the farms by the renters.

4. The current collections amounted to Rs. 58,03,727, against Rs. 57,52,077 in the previous year:—

Districts.	Arrack. 1882-83.	Arrack. 1883-84.	Toddy. 1882-83.	Toddy. 1883-84.	Miscellaneous. 1882-83.	Miscellaneous. 1883-84.	Total. 1882-83.	Total. 1883-84.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjam	95,179	95,222	10,848	10,661	528	639	1,06,555	1,06,522
Vizagapatam	1,30,961	1,30,507	29,218	32,831	814	1,003	1,60,993	1,64,341
Godávari	2,51,890	2,62,292	..	..	1,161	1,305	2,53,051	2,63,597
Kistna	2,29,283	2,12,771	11,442	8,715	548	365	2,29,831	2,13,136
Nellore	82,735	99,203	16,345	17,047	440	450	94,617	1,08,568
Cuddapah	1,64,756	1,56,153	96,549	96,695	270	330	1,81,371	1,73,530
Anantapur	78,366	76,101	1,09,148	1,08,377	190	59	1,75,105	1,72,855
Bellary	2,47,726	2,68,610	82,140	82,140	190	281	3,57,064	3,77,268
Kurnool	84,870	84,870	3,34,883	3,38,743	163	135	1,67,173	1,67,145
Madras	7,64,615	7,67,437	1,12,818	1,13,060	5,021	5,276	11,04,519	11,11,456
Chingleput	1,71,744	1,59,292	93,179	92,483	310	209	2,84,872	2,72,561
North Arcot	2,39,575	2,51,179	1,64,017	1,71,928	801	870	3,33,555	3,44,532
South Arcot	1,76,527	1,82,954	3,90,800	3,88,103	477	944	3,41,021	3,55,826
Tanjore	1,00,000	1,00,000	51,988	48,040	975	1,085	4,91,775	4,89,188
Trichinopoly	1,02,697	1,11,091	60,074	65,200	741	592	1,55,426	1,59,723
Madura	1,05,487	1,07,271	39,765	39,765	557	734	1,66,118	1,73,205
Tinnevelly	62,902	72,702	91,875	85,952	625	641	1,03,292	1,13,108
Coimbatore	1,43,156	1,43,020	..	..	746	542	2,35,777	2,29,514
Nilgiris	1,67,120	1,62,660	1,19,809	1,22,355	3,849	6,200	1,70,969	1,68,860
Salem	1,52,206	1,74,278	..	..	606	1,032	2,72,621	2,97,665
South Canara	1,48,056	1,26,197	..	..	284	326	1,48,340	1,26,433
Malabar	2,16,037	2,12,394	..	..	2,995	2,500	2,18,032	2,14,894
Total ..	39,14,588	39,56,114	18,44,898	18,22,095	22,291	25,518	57,52,077	58,03,727

There is an increase in Godávari, Nellore, Bellary, Madras, North and South Arcot, Trichinopoly, Madura and Salem, and a decrease in Kistna, Cuddapah, Anantapur, Chingleput,

Nilgiris, South Canara and Malabar. The increase is due to larger demand and in consequence of increased issues of arrack, and also to the punctual collections of kists. The decrease in Chingleput is explained by the Collector to be due to a smaller demand for arrack. The decrease in Trichinopoly is stated to be due to the renter's deposit in Promissory Notes having been cashed and credited to his accounts within the year.

5. The current balance at the end of the year was Rs. 1,74,522, which was reduced by subsequent collections to Rs. 2,661 at the end of October 1884.

APPENDIX G

Toddy Rental.

Districts	Taluks	Rental for 1883-84.
Ganjam.	Ichápur	Rs. 1,979
	Chukati	
	Jarada	50
	Surangi	
	Ganjam	
	Srivatsanam	
	Mohori	150
	Manaurkottah	
	Goomsur	225
	Dhárakot	319
	Sergada	21
	Chinna Kimedi	150
	Pedda Kimedi	
	Aska	65
	Jalantra	
	Parlá	
	Mandasa	645
	Tarlá	750
	Kalikót	314
	Hantghur	834
	Chicacole	156
	Parlákimedi	333
	Tekkali	6,500
	Humma	651
	Pálúr	1,964
	Bundi	6
	Suraklá	
	Bodagada	26
	Purushottapur	651
		260
		16
	Total ..	11,778
Vizagapatam.	Vizagapatam	
	Golgonda	
	Sarvasiddhi	14,500
	Anakápalle	200
	Bimlipatam	1,500
	Vizianagram	2,250
	Chipurupalle	2,450
	Gajapatinagar	2,016
	Bobbili	4,110
	Pálkonda	3,000
	Viravalli	1,025
	Srungavarapukotta	2,913
	Salur	2,250
	Parvatipur	1,500
		200
		813
	Total ..	41,350
	Combined Arrack and Toddy.	
Godávari.	Rámachandrapuram	
	Amalapuram	26,250
	Narsapur	19,625
	Tanuku	21,150
	Bhimavaram	26,275
	Rajahmundry	21,500
	Peddapuram	21,500
	Ellore	26,150
	Yernagudem	13,250
	Cocanada Division	21,625
	Pithápuram and Tuni Divisions ..	17,875
		66,000
		19,125
	Total ..	3,32,140

Districts	Taluks	Rental for 1883-84.
Kistna.	*Combined Arrack and Toddy.*	
	[illegible]	21,275
	[illegible]	13,650
	[illegible]	20,225
	[illegible]	10,300
	[illegible]	9,000
	Nuzvid	23,500
	[illegible]	3,500
	[illegible]	22,675
	[illegible]	11,000
	[illegible]	5,250
	[illegible]	12,500
	[illegible]	4,000
	[illegible]	6,000
	[illegible]	2,250
	[illegible]	2,500
	[illegible]	2,500
	[illegible]	2,500

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 Liquors sold.	Population per License.
	Muhammadans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.	Spirits.	Beer and other fermented Liquors including Toddy.	Revenue (Total).			
					Rs.	Rs.	Rs.	Rs. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	99,061	11,734	1,09,795	0 1 0	1,515	1,155
Vizagapatam	20,403	2,464,738	2,485,141	143	1,33,421	41,530	1,94,951	0 1 3	3,033	819
Godávari	38,798	1,752,714	1,791,512	244	a 2,70,642	..	2,70,642	0 2 5	2,599	689
Kistna	61,344	1,158,892	1,220,236	183	a 2,36,299	..	2,36,299	0 2 5	6,772	323
Nellore	97,749	1,023,289	1,121,038	140	1,09,731	13,763	1,23,494	0 1 8	926	1,210
Cuddapah	40,239	559,650	599,889	125	1,63,875	27,279	1,91,154	0 2 7	1,169	513
Anantapur	69,767	667,040	736,807	118	76,160	90,905	1,73,065	0 4 7	1,327	555
Bellary	81,827	627,478	709,305	91	2,93,903	90,159	3,84,062	0 5 5	1,419	500
Kurnool	50,298	355,550	405,848	91	2,93,903	90,159	3,84,062	0 5 5	1,419	286
Madras	25,034	956,347	981,381	15,031	a 3,45,690	a 30,210	‡ 9,23,900	2 6 5	793	1,238
Chingleput	82,438	1,735,376	1,817,814	345	2,32,004	90,643	3,51,466	0 3 1	1,404	1,294
North Arcot	48,289	1,766,449	1,814,738	251	1,93,409	1,46,510	3,46,116	0 3 3	1,443	1,258
South Arcot	112,058	2,018,325	2,130,383	372	1,41,495	3,90,970	6,52,465	0 5 6	2,561	824
Tanjore	34,104	1,180,929	1,215,033	583	1,33,549	56,510	1,90,059	0 2 3	348	3,220
Trichinopoly	140,948	2,027,732	2,168,680	341	1,64,415	41,510	1,75,925	0 1 3	1,456	1,518
Madura	89,767	1,609,980	1,699,747	258	22,979	31,545	1,57,524	0 1 1	1,331	1,123
Tinnevelly	37,855	1,619,835	1,657,690	316	1,43,332	93,410	2,36,982	0 2 3	1,316	1,259
Coimbatore	3,531	87,503	91,034	95	1,03,879	31,524	1,03,309	1 13 9	249	415
Nilgiris	51,092	1,548,503	1,599,595	209	1,73,110	1,24,110	2,91,220	0 3 0	1,476	946
Salem	93,652	865,862	959,514	246	a 1,49,576	..	1,49,576	0 2 6	2,067	459
South Canara	652,198	1,712,837	2,365,035	410	a 2,23,240	..	2,23,240	0 1 6	2,236	1,058
Malabar										
Total ..	1,924,625	28,943,879	30,868,504	221	33,00,605	19,67,215	52,67,820	0 3 0	30,309	960
Import duty on Spirits							3,69,832			
Import duty on Wines							5,01,150			
Grand Total ..							61,38,802			

a Includes also the toddy revenue of the districts, as the arrack and toddy farms are not rented separately.
b Includes the toddy revenue of the Cumbum and Markapur Taluks, in which the arrack and toddy farms are rented out together.
c Net duty after deducting cost of liquor and establishment.

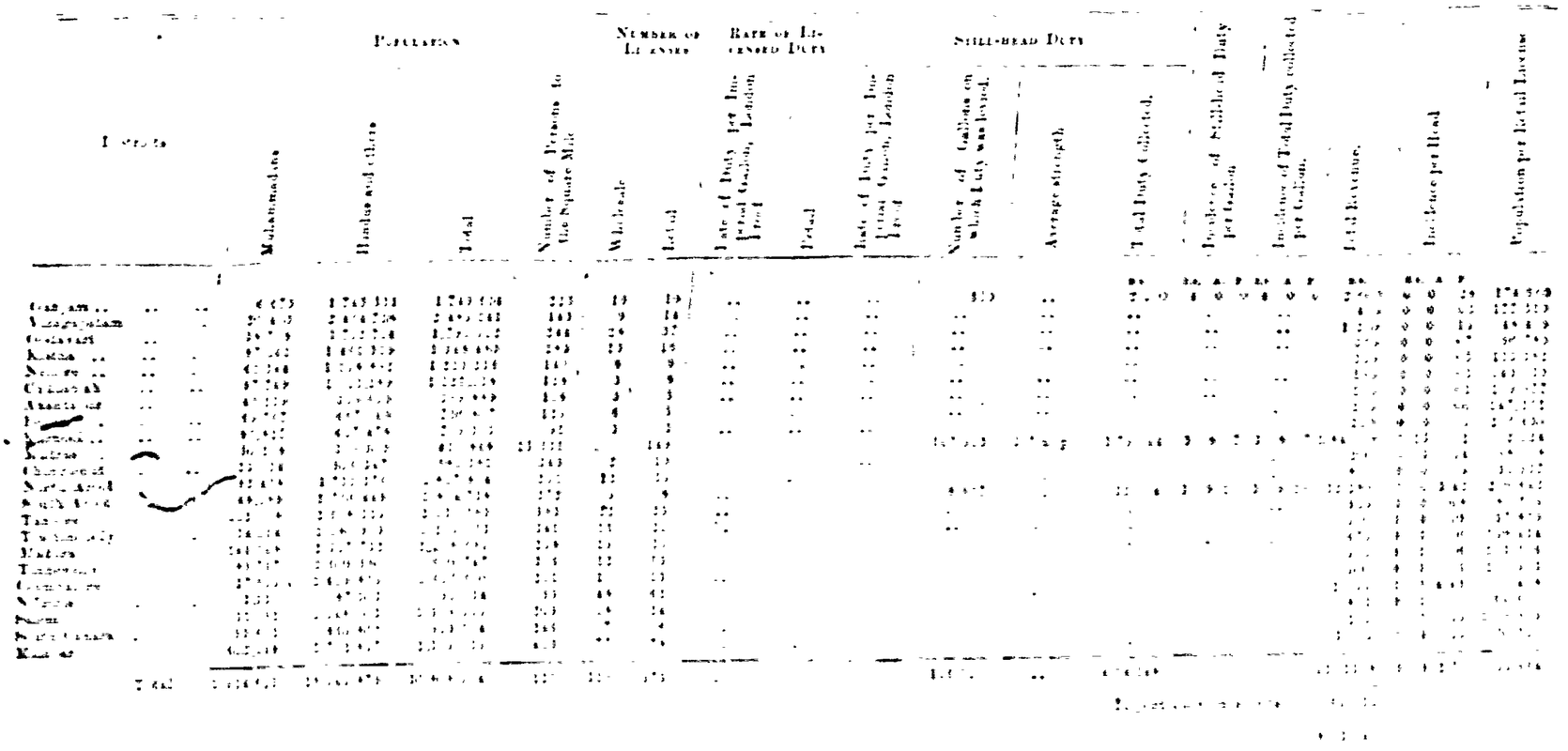
APPENDIX II.

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

Districts.	Population.				Number of Wholesale Licenses (European Liquors).	Revenue from Excise Duty on			Incidence per Head.	Number of Licenses for Retail (Country and European Liquors).	Population per License.
	Muhammadans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.		Spirits distilled in India on the European Method or imported.	Country Spirits.	Total.			
						Rs.	Rs.	Rs.	Rs. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	10	2,600	95,461	98,061	0 0 11	1,067	1,640
Vizagapatam	20,403	2,464,738	2,485,141	143	9	435	1,52,986	153,421	0 1 0	2,317	1,072
Godávari*	38,798	1,752,714	1,791,512	244	28	1,255	2,69,407	270,662	0 2 4	1,552	1,154
Kistna*	61,344	1,461,319	1,548,480	183	13	665	2,33,725	234,290	0 2 5	1,669	928
Nellore	97,749	1,023,289	1,220,236	140	8	335	1,09,366	109,701	0 1 5	400	3,050
Cuddapah*	40,239	559,650	599,889	128	3	195	1,63,780	163,975	0 2 4	712	1,574
Anantapur	69,767	667,040	736,807	118	3	150	76,010	76,160	0 2 0	458	1,309
Bellary	81,827	627,478	709,305	125	6	225	2,68,667	268,892	0 5 11	403	1,828
Kurnool	50,298	355,550	405,848	91	3	120	84,885	85,005	0 1 11	602	1,178
Madras	25,034	956,347	981,381	15,031	..	‡ 3,84,599	2,01,091	585,690	1 7 1	202	2,009
Chingleput	82,438	1,735,376	1,817,814	345	2	200	1,59,301	159,501	0 2 7	452	2,171
North Arcot	48,289	1,766,449	1,814,738	251	12	825	2,51,179	252,004	0 2 3	709	2,564
South Arcot	112,058	2,018,325	2,130,383	372	6	32,289	1,51,609	183,898	0 1 8	969	1,873
Tanjore	34,104	1,180,929	1,215,033	583	22	925	1,00,160	101,085	0 0 9	456	4,672
Trichinopoly	140,948	2,027,732	2,168,680	341	11	590	1,14,998	115,588	0 1 6	408	2,733
Madura	89,767	1,609,980	1,699,747	258	15	675	1,07,330	108,005	0 0 10	794	2,731
Tinnevelly	37,855	1,619,835	1,657,690	316	12	525	77,454	77,979	0 0 9	810	2,098
Coimbatore	3,531	87,503	91,034	95	11	500	1,43,032	143,532	0 1 5	642	2,582
Nilgiris	51,092	1,548,503	1,599,595	209	48	2,130	1,63,840	165,970	1 13 2	122	746
Salem	93,652	865,862	959,514	246	18	810	1,74,500	175,310	0 1 9	836	1,913
South Canara*	652,198	1,712,837	2,365,035	410	7	265	1,48,311	148,576	0 2 6	1,003	956
Malabar*					77	3,095	2,20,205	223,300	0 1 6	967	2,446
Total ..	1,924,625	28,943,879	30,868,504	221	320	4,33,308	34,67,297	3,900,605	0 2 0	17,550	1,759
Import duty on Spirits						3,69,832					
						8,03,140					

* The arrack 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 Markápur Taluks in which the arrack and toddy farms were rented out together.
‡ Duty on Colombo Arrack.

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



APPENDIX H.

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

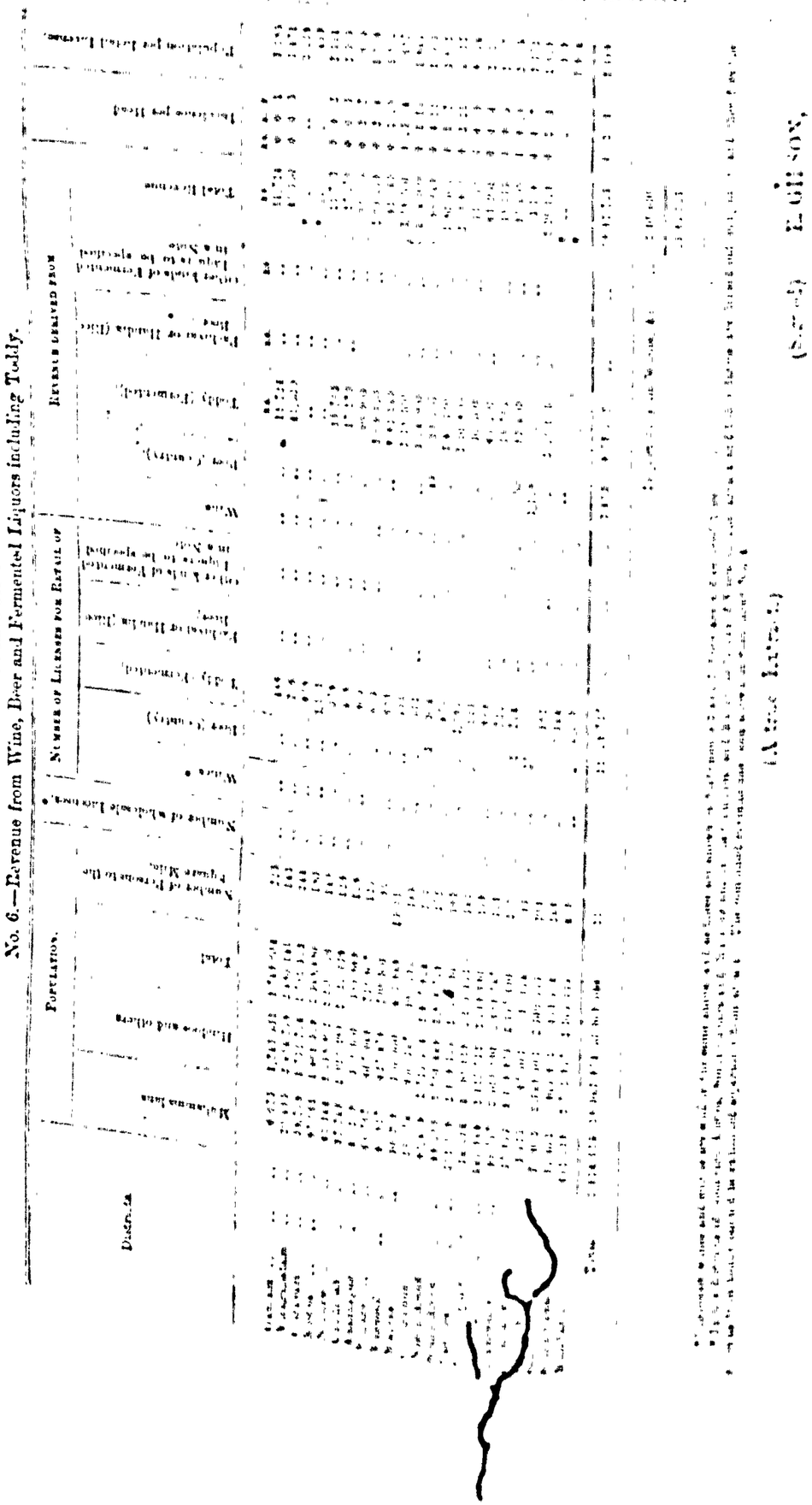
Districts.	Population.			Number of persons to the Square Mile.	Number of Government Central Distilleries.	Number of Licenses.		Rate of License Duty.		Amount of Revenue.			Consumption in Imperial Gallons	Average Strength Under proof.	Consumption in Imperial Gallons, London proof.	Rate of Duty per Imperial Gallon, London proof.	Revenue per Head.	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.			Wholesale Shops.	Retail Shops.	Wholesale.	Retail.	Still-head Duty.	Farming of Outstill not of fixed Capacity.	Total.						
										Rs.	Rs.	Rs.	Gallons.		Gallons.	Rs. A. P.	Rs. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	1,057	..	..	95,461	-	95,461	95,840	56°	41,836	2 4 6	0 0 11	1,655
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	2,303	..	..	60,776	92,210	1,52,986	84,788	54°	39,143	3 14 6	0 1 0	1,079
Godavari	38,798	1,752,714	1,791,512	244	..	..	1,515	..	..	..	269,407	* 2,69,407	326,432	60°	130,572	2 1 0	0 2 5	1,182
Kistna	57,161	1,461,319	1,518,480	183	..	..	1,653	..	..	..	233,725	* 2,33,725	180,048	49°	90,635	2 9 3	0 2 5	937
Nellore	61,344	1,158,892	1,220,236	140	..	..	391	..	..	1,09,366	..	1,09,366	55,513	30°	38,859	2 13 0	0 1 5	3,121
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	704	..	..	1,63,780	..	1,63,780	71,721	30°	50,205	3 4 2	0 2 4	1,592
Anantapur	40,239	559,650	599,889	118	..	..	453	..	..	76,010	..	76,010	37,345	30°	26,142	2 14 6	0 2 0	1,324
Bellary	69,767	667,040	736,807	125	..	..	398	..	..	2,68,667	..	2,68,667	105,196	30°	73,637	3 10 4	0 5 10	1,851
Kurnool	81,827	627,478	709,305	91	..	..	599	..	..	..	84,885	† 84,885	50,930	35°	33,099	2 9 0	0 1 11	1,184
Madras	50,298	355,550	405,848	15,031	..	..	53	..	..	2,01,091	..	2,01,091	64,499	30°	45,149	4 7 3	0 7 11	7,657
Chingleput	25,034	956,347	981,381	345	..	..	442	..	..	1,59,301	..	1,59,301	56,740	30°	39,718	4 0 2	0 2 7	2,220
North Arcot	82,438	1,735,376	1,817,814	251	..	..	674	..	..	2,51,179	..	2,51,179	109,496	30°	76,647	3 4 5	0 2 3	2,697
South Arcot	48,289	1,766,449	1,814,738	372	..	..	961	..	..	1,51,609	..	1,51,609	79,306	30°	55,514	2 11 8	0 1 4	1,888
Tanjore	112,058	2,018,325	2,130,383	583	..	..	431	..	..	1,00,160	..	1,00,160	48,393	30°	33,875	2 15 4	0 0 9	4,943
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	387	..	..	1,14,998	..	1,14,998	51,875	30°	36,312	3 2 8	0 1 6	3,140
Madura	140,948	2,027,732	2,168,680	258	..	..	774	..	..	1,07,330	..	1,07,330	66,774	30°	46,742	2 4 9	0 0 10	2,802
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	795	..	..	77,454	..	77,454	56,253	36°	36,462	2 2 0	0 0 9	2,138
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	627	..	..	1,43,032	..	1,43,032	67,991	30°	47,594	3 0 1	0 1 5	2,644
Nilgiris	3,531	87,503	91,034	95	..	..	60	..	..	1,63,840	..	1,63,840	54,825	27°	40,217	4 1 2	1 12 9	1,517
Salem	51,092	1,548,503	1,599,595	209	..	..	812	..	..	1,74,500	..	1,74,500	75,714	30°	53,000	3 4 8	0 1 9	1,970
South Canara	93,652	865,862	959,514	246	..	..	997	..	..	..	148,311	* 1,48,311	123,310	58°	51,967	2 13 8	0 2 6	962
Malabar	652,198	1,712,837	2,365,035	410	..	..	889	..	..	52,000	168,205	* 2,20,205	78,269	46°	41,870	5 4 2	0 1 6	2,660
Total	1,924,625	28,943,879	30,868,504	221	..	..	16,975	..	..	2,470,554	996,743	34,67,297	1,941,258	..	11,29,195	3 1 2	0 1 10	1,818

* Includes the Toddy revenue.
† Inclusive of the Toddy revenue of the Cumbum and Markápur Taluks in which the Arrack and Toddy farms were rented together.

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

APPENDIX II.

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



—dated 8th June 1885, No. 682, Revenue.

Separate Revenue, No. 147.

Abkári.

With the foregoing Proceedings the Board of Revenue submit their report on Abkári administration for the year 1883-84.

2. *Demand and Realisations.*—The d for the year under all heads amounted to Rs. 59,81,791 against Rs. 59,26,573 previous year. The increase appears chiefly in arrack revenue realised under cise system, and is due on the whole to increased consumption consequent on a favorable agricultural season. Including the arrear balance at the beginning of ar, the total demand was Rs. 62,36,177, and the realisations, current and , within the year, were Rs. 59,84,123. Deducting remissions (Rs. 27,835), the e outstanding at the end of the year was Rs. 2,24,219.

Working of the Excise System.—The only feature of the Abkári administration calls for any notice in detail is the working of the system of excise that was in luring the year under review. Under that system the revenue drawn from the ption of country spirits consisted of a duty on issues with an added surcharge nicipal towns. The renters, however, had to guarantee a certain minimum e to Government. The actual revenue for the year, including the deficit made the renters, was Rs. 22,25,670, or Rs. 3,41,545 in excess of the guaranteed um of Rs. 18,84,125. This large excess affords further proof of the inade-

	Guarantee.	Duty on Issues.
	Rs.	Rs.
am	62,500	95,922
re	75,000	1,04,235
apah	1,40,000	1,63,645
ry cantonment	1,18,000	1,88,377
district ...	65,000	81,206
Arcot... ...	2,05,900	2,58,757
gleput	1,44,000	1,28,482
re	1,00,000	93,843

quacy of the guarantees, the result of restricted competition noticed by Government in the review of the previous year's report. The districts * in which the excess of duty on issues over the guaranteed revenue was conspicuous were Ganjam, Nellore, Cuddapah, Bellary and North Arcot. The only districts which showed an appreciable decrease † were Chingleput and Tanjore.

The excise renters, except in the case of the coast taluks of Vizagapatam, where the venture is shown to have resulted in a small loss,‡ realised, according to returns ed by them, a net profit of Rs. 4,78,804, or about 22 per cent. on the revenue d by Government—a fact which shows beyond a doubt that the rates of duty o low.

‡ Rs. 1,019.

Consumption of Liquor.—No means exist for gauging the consumption of toddy nported liquors. The consumption of country spirits, reduced to 30° under proof, whole Presidency, is given as 1,728,329 gallons against 1,678,824 in the s year; but it is only in excise districts and in the town of Madras which is the direct management of the officers of Government, that the revenue has any relation to the quantity of liquor passing into consumption, and that the returns umption can be accepted as trustworthy. The consumption in this area amounted 4,243 gallons against 1,141,012 in the previous year, as shown in the subjoined

Ganjam ...	...	...	...		
Vizagapatam	...	...	...		
Nellore ...	...	...	...		
Cuddapah	...	...	...		
Anantapur	...	...	...		
Bellary cantonment	...	...	...		
Do. district			...		
Madras ..	...	...	..		
Chingleput	...	...	...		
North Arcot	...	...	...		
South Arcot	..	...	...		
Tanjore	...	...	...		
Trichinopoly	...	...	...		
Madura	...	...	...		
Tinnevelly	...	...	...		
Coimbatore	...	...	...		
Nilgiris ...	...	...	...		
Wynaad ...	..	..	...		
Salem ...	...	...	...		
			Total ...		

6. The increase (which on the whole was [illegible] all over every district except Vizagapatam, Cuddapah, Anantapur, Chingleput, Coimbatore and the Nilgiris. In Vizagapatam the decrease is ascribed to the levy of a special cess on municipal towns which stimulated the smuggling of *untaxed* liquor from the adjoining talukas, but this could have affected only the revenue and not the total taxed consumption; probably *untaxed* liquor is what is meant. In Cuddapah it is ascribed to the increased price of arrack which, it is said, induced the poorer classes to resort to toddy instead. If this is the case, the fact is not to be regretted. On the Nilgiris the decreased use of arrack is ascribed to the depression of the mining and agricultural industries. The decrease in the other districts above named is not explained.

7. The highest rates of consumption of country spirits per head of the population were—

Bellary cantonment	...	...	...	...	...	...	[illegible]
Nilgiri district	...	...	...	...	...	...	1·71
Madras town	...	...	...	...	...	...	0·41
Wynaad	...	...	...	...	...	...	0·41

Excluding these four exceptional localities, the rate per head ranged from 0·06 in North Arcot to 0·19 in Vizagapatam. It may be observed that the very low rate (0·23 per head) in Tanjore is abundantly made up for by the large extent to which fully from which is drawn a revenue of Rs. 3,91,000, the largest yielded by any district in the Presidency. The rates of duty per gallon, London proof, deducted from actual realisations, exceeded the import rate (Re. 1) in the Bellary cantonment, Madras town and the Nilgiri and Chingleput districts; elsewhere the rate varied from Rs. 3-11-6 in Vizagapatam to Rs. 2-2-0 in Tinnevelly.

	Rate of Duty per Imperial Gallon, London Proof		
	Rs.	A.	P.
Ganjam	2	4	6
Vizagapatam	3	11	6
Nellore	2	13	6
Cuddapah	3	6	2
Anantapur	2	14	6
Bellary cantonment ..	6	1	11
Do. district ..	2	14	6
Madras	6	7	3
Chingleput	6	0	2
North Arcot	3	6	4
South Arcot	2	11	5

	Rate of Duty per Imperial Gallon, London Proof		
	Rs.	A.	P.
Tanjore	2	13	6
Trichinopoly	3	2	6
Madura	3	4	6
Tinnevelly	2	2	6
Coimbatore	3	6	1
Nilgiris	6	1	3
Salem	3	4	6
Average ..	3	3	5

8. *Incidence of the Liquor Tax.*—The total actual revenue from the consumption of spirituous and fermented liquors (toddy rents constituted almost the whole of the latter), including customs duty on imported liquors, was Rs. 62,54,968,* giving Annas 3-3 per head of the population. Customs duty is not ascertainable in district detail, and, excluding it therefore, the incidence of liquor-tax per head of the population ranged from Rs. 3-10-8 in the Bellary cantonment to one anna in Ganjam. Between these two the conspicuously high rates were—

		RS.	A.	P.
Madras town	...	2	4	5
Nilgiri district	...	1	13	9

The conspicuously low rates were:—

		RS.	A.	P.
Nellore	...	0	1	8
Malabar	...	0	1	6
Vizagapatam	...	0	1	3
Madura	...	0	1	3
Tinnevelly	...	0	1	1

	RS.
* Gross receipts (para. 2 *supra*)	59,84,123
Deduct—	
Charges	1,99,387
Net revenue ...	57,84,736
Import duty ...	4,70,232
	62,54,968

	Incidence of liquor-tax per head of the population.				Incidence of liquor-tax per head of the population.		
	RS.	A.	P.		RS.	A.	P.
Ganjam ..	0	1	0	North Arcot ..	0	3	1
Vizagapatam ..	0	1	3	South Arcot ..	0	3	3
Godavari ..	0	2	5	Tanjore ..	0	3	8
Kistna ..	0	2	5	Trichinopoly ..	0	2	3
Nellore ..	0	1	8	Madura ..	0	1	3
Cuddapah ..	0	2	7	Tinnevelly ..	0	1	1
Anantapur ..	0	4	7	Coimbatore ..	0	2	3
Bellary cantonment ..	3	10	8	Nilgiris ..	1	13	9
Do. district ..	0	4	4	Salem ..	0	3	0
Kurnool ..	0	3	9	South Canara ..	0	2	6
Madras ..	2	4	5	Malabar ..	0	1	6
Chingleput ..	0	4	6				

9. *Making every allowance for the divergent habits of the people, the striking* variation between adjoining districts gives the strongest ground for inferring that the differences are due to the prevalence of illicit practices. It is worthy of note, for instance, that the wealthy district of Malabar, abounding though it does with toddy-yielding trees, yields a liquor-tax of only Annas 1-6 per head of its population.

	Incidence per head.		
	RS.	A.	P.
Nellore	0	1	8
Cuddapah	0	2	7
Kurnool	0	3	9
Tinnevelly	0	1	1
Coimbatore	0	2	3
Malabar	0	1	6
South Canara	0	2	6

10. In the statistics furnished in the report under review, the Government have to observe that there are several discrepancies which should be explained. For instance, the total of columns 6, 7 and 8 in the table appended to paragraph 5 (duty on issues of liquor *plus* surcharge in municipal towns and deficit in guaranteed revenue made good by renters) differs in some cases widely † from the demand under the head of Arrack Revenue shown in the statement given on pages 59—64. The net receipts under all heads for 1883-84 are given in paragraph 14 as Rupees 57,84,736; while in the statement No. I in appendix II (page 68), the total revenue, apparently actual receipts, appears as Rs. 57,83,320; what the difference is due to is not known. The charges again for 1883-84 are given in paragraph 14 as Rs. 1,99,387; but in the account of umani management in the Madras town (appendix C, pages 53—55), where same account, the population of the eight municipal divisions of the town is given as alone apparently any charges are incurred, they are given as Rs. 1,93,951. In the 397,626; while the actual figure as given in all the tables in appendix H (pages 68—72) is 405,848, and no explanation is given regarding the deduction made in the first case.

	Duty plus deficit made good.	Demand.	Difference.
	RS.	RS.	RS.
† Chingleput ...	1,44,000	1,59,292	+ 15,292
North Arcot...	2,58,757	2,51,179	— 7,578
South Arcot...	1,53,203	1,82,954	+ 29,751

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11. There are other inaccuracies also which require notice. In statement No. 4 (page 71) the rate of duty per gallon of country spirits, London proof, given for the districts of Godávari, Kistna, Malabar and South Canara, is obtained by distributing the total revenue from spirits and toddy over the quantity of arrack consumed. In the detailed account for each district given in appendix A, the rates of consumption of country spirits per head of the population in Ganjam, Vizagapatam and Tanjore and on the Nilgiris are deduced from the total quantity made up of two different strengths.* This can hardly give an accurate idea of the actual quantity of alcohol consumed, nor admit of an useful comparison with other districts in which the consumption was of one strength only. This remark applies also to the statistics given for a series of years in the table at page 4.

* Pages 6, 7, 9, 37 and 42.

12. In future reports inaccuracies and unexplained discrepancies of the nature pointed out should be avoided.

13. Ordered that a copy of these Proceedings with the Board's report herein reviewed be forwarded to the Government of India.

(True Extract.)

(Signed) W. WILSON,
Ag. Secretary to Government.

To the Board of Revenue.

No. 682A.

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

(Signed) W. WILSON,
Ag. Secretary to Government.

Ed. W. H. French.

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