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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

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BOARD OF REVENUE, 30TH JUNE 1886, No. 1493.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following paper:—

ADMINISTRATION REPORT
OF THE
MADRAS ABKÁRI DEPARTMENT
FOR 1884-85.

CHAPTER I.—INTRODUCTORY.

THE year under review was marked by the commencement of a series of radical changes in the system under which the Abkári Revenue of the presidency is realized. The circumstances under which these changes came to be introduced were as follows.

2. In reviewing the results of the administration of the Abkári Revenue for Fasli 1290 (1879-80), Government remarked * that the low rate of consumption of country spirits in the Districts in which the Excise system had been newly introduced, coupled with the fact that the duty of maintaining sufficient preventive establishments, which was cast upon the renters, was being much neglected, afforded a very strong presumption of the extensive prevalence of illicit distillation and smuggling of liquor in those tracts, and directed that the subject should receive very careful examination when the renewal of the arrangements then in force came under consideration on the termination of the then current leases at the end of March 1884.

* G.O., March 27, 1882, No. 346, Revenue.

3. Accordingly in November 1883, after consulting the Collectors and the principal Excise contractors, the Board submitted a report on the points noted by Government. They were of opinion that the Excise system had not in any way encouraged illicit distillation, but had on the contrary tended to suppress it to a considerable extent; that a good deal of smuggling was carried on in Districts adjoining Native States and Foreign Territories; that similar difficulties existed where Rented taluks adjoined Excise tracts, and in municipal towns where a surcharge of duty was levied; that the district renters, though bound by special stipulations to maintain adequate preventive establishments, failed to do so in most cases; and that their neglect in this respect, together with the inadequate remuneration allowed by them to shopkeepers, which necessarily drove the latter to give short measure or to dilute so as to make a living, were the weakest points of the Excise system which otherwise worked well. As regards the future, they thought the suggestions made by the Collector of Tanjore (Mr. H. E. Stokes) deserving of consideration, viz.:—

Suggestions of Board in 1883.

(1) The separation of the privilege of manufacture from that of sale.
(2) The reduction of the size of the farms.
(3) The increase of shopkeepers' remuneration.
(4) The extension of the surcharge system.
(5) The reduction of the period of the leases.

These suggestions and the Board's views thereon were therefore submitted for the orders of Government.†

† Board's Proceedings, dated November 2, 1883, No. 3293-A.

4. In the meantime more radical changes in the Abkári administration had suggested themselves to Government as advisable. They abstained therefore for the moment from passing orders on the above and directed the Board to arrange for the extension of the current Excise arrack leases for six months, so that time might be gained for further enquiries and for a reference to the Government of India. The leases of all the Excise Districts except South Arcot were therefore extended to September 30, 1884. At the same time the toddy, the rented arrack and the joint arrack and toddy farms were resold for a year, and the Excise arrack contract of South Arcot, which District requires special treatment in consequence of its proximity to the French Territory of Pondicherry, was extended for two years.

Temporary arrangements made.

5. While these arrangements were in progress the Government had under consideration, in addition to the Board's Proceedings above mentioned, a Minute by the Additional Member (Mr. W. Wilson, Director of Agriculture and Settlement), in which he traversed the position hitherto held by Government in reference to the Abkári administration and pointed out that the maintenance of monopolies of the manufacture and sale of intoxicants was opposed to the duty of a civilised Government, which should not be directly interested in the gratification of the vices or luxuries of its subjects, though it was justified in raising a revenue by taxing them, and might, so far, be indirectly interested in them. On this principle, Mr. Wilson advocated a system of free excise and license. At the same time there also came under the notice of Government a communication from the Government of India and letters from some leading Excise contractors on the subject of the then subsisting restrictions on the distilling trade.

Mr. Wilson's Minute.

6. In passing orders on these papers Government in the first place expressed * a general concurrence with Mr. Wilson's views, and a general dissent from the Board's proposals to extend the periods of Abkári contracts and to amalgamate smaller into larger farms. They deprecated sudden changes, however, and as the questions to be determined were difficult and delicate, they appointed the gentlemen named in the margin to be a Committee to advise on the whole subject, to draw up the necessary notifications inviting tenders and to frame the conditions of the licenses required to carry out their recommendations. The Government also remarked that the great defect in Abkári management had hitherto been the want of proper preventive arrangements. They announced their decision that the responsibility for prevention should be transferred from the contractors to the State and their determination to entrust the duty to the Salt Department, whose preventive agency was organized on a suitable system for the purpose contemplated, was already spread over the Presidency and could with some slight additions of strength undertake additional duties. At the same time, they recognized the necessity of legislation to carry out their views and referred for the Committee's report a draft Act, based on the Bombay Abkári Act, which had been prepared to meet the case. They also referred their proposals for the sanction of the Government of India and of the Secretary of State, which was in due course accorded.

* G.O., March 18, 1884, No. 394, Revenue.

Abkári Committee.

Mr. J. H. Garstin, C.S.I., Mr. W. Wilson, } Members of the Board of Revenue.
" H. E. Stokes, Secretary to Government, Revenue Department.
" H. W. Bliss, Commissioner of Salt Revenue.

7. The Committee's recommendations were approved in Government Order, April 30, 1884, No. 570, Revenue. The immediate changes proposed by them were set forth in a series of notifications which were published in the *Fort St. George Gazette*, and the first of which, as containing a succinct summary of the whole, is reprinted as Appendix A. Briefly stated, the following were the resulting alterations of system which came into force in the Excise Districts (South Arcot excepted) with effect from October 1, 1884 :—

Changes proposed approved of.

(i) The privileges of the manufacture and supply and of the sale of arrack were separately disposed of. These had previously been granted to a single person or firm. In consequence, the Revenue from arrack of the Districts in which this change was carried out is now collected, partly by means of a duty levied on each gallon issued from the Distilleries, and partly by means of lump sums paid for the privilege of vend, instead of by means of a duty on issues only.

(ii) Taluk were substituted for District vend farms, in pursuance of a plan for the gradual elimination of middlemen from the trade in intoxicants, and for the diversion to the State of the profits heretofore retained by them.

(iii) In substitution for the surcharge system, under which a higher rate of duty was imposed on the spirits sold in certain Municipalities than on those sold in the surrounding rural tracts, the right to open spirit shops in the larger towns was separately sold by auction.

(iv) In the Nílgiris the right to open shops was also sold by auction as in the Municipalities just referred to.

(v) All monopolies of the manufacture and supply of country spirits in the Chingleput and Trichinopoly Districts and in Bellary Cantonment were abolished, and what is termed the "Free-supply system" was introduced therein instead. Under this system all licensed vendors are left free to obtain their supplies from such licensed distillers as it suits them to deal with, subject of course to the payment of duty at the prescribed rates on all issues from the Distilleries.

8. In all other Excise Districts the "monopoly-supply system" was maintained and the right of manufacture and supply was disposed of by tender. The still-head charge (that is, the rate at which distillers were authorized to sell to licensed vendors) was fixed at Rs. 2 per gallon 30° under proof, and the monopoly of supply was granted to the approved distiller who offered to pay Government, as still-head duty, the largest proportion of the still-head charge. The average tender accepted was about Rs. 1-6-0 per gallon.

9. The new contracts were granted for eighteen months, *i.e.*, from October 1, 1884, to March 31, 1886, so that subsequent arrangements might be by the official year.

10. The subjoined table shows the different systems of management in force during the year, as respects the revenue from Arrack in the several Districts, under the arrangements above detailed :—

Systems in force during year.

OLD EXCISE SYSTEM.		MONOPOLY-SUPPLY SYSTEM.		FREE-SUPPLY SYSTEM.		RENTED ARRACK.	JOINT RENTED ARRACK AND TODDY.
Districts.	Period.	Districts.	Period.	Districts.	Period.	(Whole year).	(Whole year).
Ganjam	From April 1, to September 30, 1884.	Ganjam	From October 1, 1884, to March 31, 1886.	Bellary Cantonment.	From October 1, 1884 to March 31, 1885.	Vizagapatam, Inland Taluks.	Godávari.
Vizagapatam (Coast Taluks).		Vizagapatam (Coast Taluks).		Chingleput.		Kurnool, west of Nallamalais.	Kistna.
Nellore		Nellore		Trichinopoly.			Kurnool, Cumbum and Márkápur Taluks.
Cuddapah		Cuddapah					Malabar, except Wynaad.
Anantapur		Anantapur					South Canara.
Bellary		Bellary, except Cantonment.					
Chingleput		North Arcot					
North Arcot		Tanjore					
South Arcot	Whole year.	Madura					
Tanjore		Tinnevelly					
Trichinopoly ..		Coimbatore					
Madura		Nílgiris					
Tinnevelly		Salem					
Coimbatore	From April 1, to September 30, 1884.	Malabar Wynaad Taluk.					
Nilgiris							
Salem							
Malabar, Wynaad Taluk.							

11. No change was made during the year in the Madras District, in which Government continued to supply spirits to the shopkeepers under the dowle system, by which each shopkeeper was bound to purchase a fixed daily quantity of spirits (according to the class of his shop), or at least to pay the duty thereon, and to retail at certain fixed rates whether custom was forthcoming or not.

12. In the Districts in which the new "monopoly-supply" and "free-supply" systems were brought into force from October 1, 1884, the separated privilege of vend sold for the aggregate annual sum of Rs. 16,04,149. Full particulars as to the supply and vend contracts are given for these districts in the subjoined table.

PARTICULARS of Supply and Vend Contracts.

District or Tract.	Name of Person licensed to supply Liquor.	Distillery.	System of Management.	Still-head Duty for Spirits of 30° under proof.	Annual Rent of Taluk Farms.	Annual Rent of Independent Shops.	Towns in which the Shops were sold independently.	Maximum rate to be charged by Taluk Vendors to Shopkeepers in towns named in Column 8.
1	2	3	4	5	6	7	8	9
				RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
1. Ganjam	Mr. F. J. V. Minchin ..	Aska	Monopoly supply	1 4 0	53,620 0 0	..	....	..
2. Vizagapatam (Coast Taluks).	Do. ..	Aska in Ganjam	Do.	* 1 2 0	21,820 0 0	..	....	..
3. Nellore	Messrs. Morison and Sons ..	Ranipet in North Arcot ..	Do.	1 4 0	58,653 5 4	18,396 0 0	Nellore	3 0 0
4. Cuddapah	Messrs. Sabapathi Mudaliar and Co.	Tadpatri in Anantapur.	Do.	1 6 3	1,43,466 10 8	18,432 0 0	Cuddapah	3 8 0
5. Anantapur	Do. do. ..	Tadpatri do. do.	Do.	1 6 3	54,933 5 4	..	....	...
6. Bellary	Messrs. Parry and Co. ..	Nellikuppam in South Arcot.	Do.	1 8 3	49,750 0 0	9,138 0 0	Adóni	3 4 0
	Do. do. ..	Do. do.						
7. Bellary Cantonment.	Messrs. Abraham and Co. ..	Bellary	Free supply	2 0 0	..	87,732 0 0	....	..
	Messrs. Sabapathi Mudaliar and Co.	Tadpatri in Anantapur ..						
8. Chingleput ..	Messrs. Morison and Sons ..	Ranipet in North Arcot ..	Do.	1 6 0	90,100 0 0	8,484 0 0	Conjeeveram ..	3 8 0
	Messrs. Parry and Co. ..	Nellikuppam in South Arcot.						
	Messrs. Sabapathi Mudaliar and Co.	Tadpatri in Anantapur ..						
9. North Arcot ..	Messrs. Morison and Sons ..	Ranipet, Palmanér ..	Monopoly supply	1 6 0	1,98,266 10 8	37,524 0 0	Vellore and Wálajápet.	3 8 0
10. Tanjore	Messrs. Parry and Co. ..	Trichinopoly	Do.	1 7 5	51,300 0 0	17,706 0 0	Tanjore, Kumbakónam and Negapatam.	3 4 0
11. Trichinopoly District excluding Municipalities.	Messrs. Parry and Co. ..	Do.	Free supply	1 6 0	36,533 5 4	..	....	..
	Messrs. Sabapathi Mudaliar and Co.	Tadpatri in Anantapur ..		..	..	..	....	..
12. Trichinopoly and Srírangam Municipalities.	Thavasimuthu Nadar ..	Trichinopoly		2 0 0	..	27,840 0 0	....	..
13. Madura	Messrs. Parry and Co. ..	Do.	Monopoly supply	1 7 0	66,783 5 4	14,433 0 0	Madura	2 12 0
14. Tinnevelly ..	(1) Kannappa Pillai	Tinnevelly	Do.	1 8 1	61,833 5 4	..	....	..
	(2) Shanmugam Pillai ..							
	(3) Athimulapanikan ..							
	(4) Arunachalapanikan ..							
	(5) Arunachalapandithan ..							
15. Coimbatore ..	A. T. Tiruvengadasami Mudaliar.	Coimbatore	Do.	1 8 3	1,47,250 0 0	44,976 0 0	Coimbatore	3 4 0
16. Nílgiris	Do. do. ..	Do.	Do.	2 6 6	..	1,01,652 0 0	....	..
17. Salem	Messrs. Wilson and Co. ..	Salem	Do.	1 4 6	1,56,100 0 0	22,026 0 0	Salem	..
18. Malabar, Wynaad Taluk.	A. T. Tiruvengadasami Mudaliar.	Coimbatore	Do.	1 15 0	5,400 0 0	..	....	3 8 0

* Mr. F. J. V. Minchin supplies Government at 14 annas, and Government sells to Taluk Vendors.

13. The annual duty on issues calculated at the above rates on the consumption of 1883-84 (945,244 gallons) should have exceeded Rs. 14,27,000. An increased annual revenue of about ten lacs, or of about 50 per cent., should therefore have resulted, but the consumption of arrack was restricted by the increase of price due to the new arrangements, and some losses were sustained owing to undue competition in the auctions of the privilege of vend which led to the failure of some renters. On the whole, however, the results of the change of system have been good so far as can be judged from so short an experience.

Legislative measures.

14. The desire of Government that the Abkári Laws should be amended so as to enable the Salt Establishments to undertake, in addition to their other duties, the protection of the Abkári Revenue has been mentioned above (paragraph 6). The Abkári Committee introduced into the draft placed before them such additions as appeared to them necessary to vest the Salt Establishments with the requisite powers and to provide for their exercise in a manner similar to that in which the preventive action of the Department in cases of offences against the Salt Revenue is carried out under (Madras) Act I of 1882. The Bill thus prepared was submitted to the Government of India, which sanctioned its introduction into the local Legislative Council, at the same time however directing that advantage should be taken of the opportunity to provide for the regulation of the possession and sale of intoxicating drugs, other than opium and preparations thereof, and that its passage into law should be deferred until certain amendments had been made to the Tariff Act (XI of 1882), in the Legislative Council of the Governor-General with some of the provisions of which, as then subsisting, it conflicted. These amendments were effected by India Act IX of 1885. In the meantime the Abkári Bill had been discussed and revised by the Select Committee of the local Legislative Council appointed for the purpose, and awaited further consideration by the Council itself at the end of the year under report.

Augmentation of the Salt Department for Abkári duties.

15. Pending the enactment of the new law the Government had under consideration the question of the augmentations of the Salt Establishments which were requisite to allow of their undertaking the additional duties proposed to be entrusted to them. The following measures were therefore recommended for, and have received, the sanction of the Secretary of State :—

(i) The appointment of an Additional Assistant Commissioner.

(ii) The appointment of a sufficient additional number of Assistant Inspectors to allow one officer of that class to be posted to each Distillery and Depôt of Excise.

(iii) The creation of three additional Circles (Tirukoilúr, Tinnevelly and the Nílgiris) for the occupation of parts of the country for which no Salt preventive force, or only a very small one, had hitherto been provided.

(iv) The appointment of fifty additional Sub-Inspectors for the better inspection of liquor shops and for other minor Abkári preventive duties.

16. These measures, with the addition of a few clerks, petty officers and peons, will ultimately cost about Rs. 95,000 per annum, including an increase of Rs. 500 per mensem to the salary of the Commissioner of Salt Revenue, whose official designation has been altered to that of Commissioner of Salt and Abkári Revenue. Detailed information on these heads will be found in the Salt Administration Report.

17. A considerable further increase of strength and of expenditure will be needed in order to the full development of the Abkári Revenue under the schemes which are now under consideration, the complete execution of which cannot but extend over several years.

CHAPTER II.—EXCISED ARRACK.

Issues and consumption of Arrack.

18. The following statement shows the issues and consumption of arrack (reduced to 30° under-proof) in the several Excise Districts and in Madras during the year under review. The net result was a total decrease in issues of 17,215 gallons.

STATEMENT of Issues and Consumption of Arrack.

Districts.	Issues.								Consumption.								Increase or Decrease.		Population.	Number of Shops.	Consumption per head in 1883-84.	Consumption per head in 1884-85.
	1883-84.				1884-85.				1883-84.				1884-85.									
	April to September.	October to March.	Total.		April to September.	October to March.	Total.		April to September.	October to March.	Total.		April to September.	October to March.	Total.		October to March.	April to September.				
	2	3	4		5	6	7		11	12	13		14	15	16		17		18	19	20	21
	GALS.	GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.		GALS.	GALS.	GALS.		GALS.				GALS.	GALS.
1. Ganjam ..	28,391	31,374	59,765		21,562	24,841	46,403		31,374	69,765	27,352		23,100	50,452	1,039		8,274		1,503,301	828	·039	·033
2. Vizagapatam ..	8,083	6,203	15,186		6,479	7,741	14,220		7,477	16,038	6,946		7,255	14,201	1,615		222		838,949	128	·019	·016
3. Nellore ..	26,140	30,125	56,265		26,379	24,182	50,561		28,828	55,513	28,715		21,680	50,395	2,050		7,148		1,220,236	707	·045	·041
4. Cuddapah ..	36,471	36,096	72,567		33,348	33,787	67,135		35,602	71,721	34,349		30,060	64,409	1,770		6,642		1,121,038	665	·063	·057
5. Anantapur ..	19,296	19,218	38,513		18,225	15,672	34,897		18,823	37,345	19,062		14,832	33,894	645		3,996		599,889	357	·062	·056
6. Bellary Cantonment ..	32,876	34,103	66,979		33,113	31,706	64,819		33,535	65,948	33,113		31,706	64,819	700		1,829		63,460	65	1·23	1·21
7. Bellary ..	21,399	18,589	39,988		17,473	15,576	33,049		18,431	39,248	18,143		14,067	32,210	2,674		4,364		672,815	269	·058	·047
8. Mad- { Colombo 25 U.P.	49,557	57,356	1,07,613		49,613	59,069	1,08,682		67,956	1,07,613	49,613		58,669	1,08,282	56		4,113					
ras. { Puttai 30 U.P.	29,672	34,827	64,495		29,917	35,743	65,660		34,827	64,499	29,917		35,743	65,660	245		916		405,845	101	·38	·38
9. Chingleput ..	23,549	31,609	55,218		25,885	39,103	64,988		31,204	66,740	27,715		36,695	64,410	2,179		6,491		981,381	405	·057	·065
10. North Arcot ..	64,226	69,817	114,043		54,705	68,526	1,23,231		58,809	109,496	67,640		63,472	121,112	6,953		4,663		1,817,814	590	·063	·066
11. South Arcot ..	34,177	43,645	77,822		45,204	49,254	94,458		42,604	78,306	41,181		64,203	95,384	4,479		11,509		1,814,738	982	·043	·052
12. Tanjore ..	15,604	28,095	43,699		23,178	26,149	49,327		27,828	48,393	24,129		24,645	48,774	3,564		3,183		2,130,383	283	·022	·022
13. Trichinopoly ..	25,425	27,056	52,481		25,703	29,513	55,216		27,367	51,875	25,545		28,279	53,824	1,037		912		1,215,033	339	·042	·044
14. Madura ..	31,485	36,703	68,188		33,775	35,643	69,418		35,698	66,774	35,807		33,129	68,936	4,731		2,569		2,168,680	790	·030	·031
15. Tinnevelly ..	23,704	27,320	51,024		23,370	29,200	52,570		24,089	52,089	24,289		25,876	50,165	888		2,812		1,699,747	773	·030	·029
16. Coimbatore ..	35,198	34,836	70,034		31,001	28,443	59,444		34,539	67,991	31,857		25,617	57,474	1,595		8,922		1,657,690	453	·041	·034
17. Nilgiris ..	30,768	27,702	58,460		24,298	26,481	50,779		27,576	67,453	24,208		26,481	50,779	5,579		1,095		91,034	62	·68	·55
18. Salem ..	36,617	42,200	78,817		35,893	34,481	70,374		40,387	75,714	36,287		32,823	69,110	960		7,564		1,599,595	610	·047	·043
19. Wynaad ..	5,174	8,285	13,459		6,196	8,878	11,074		7,068	13,141	6,183		8,042	13,225	20		104		86,091	94	·160	·146
Total ..	570,701	635,819	1,206,520		564,317	624,988	1,139,305		629,496	1,196,662	581,141		596,774	1,177,915	— 18,647		— 17,215		21,679,722	8,491	·05	·05

Fluctuations in consumption.

19. There was a very decided tendency towards an increase in consumption in most districts during the first six months of the year, but a decrease occurred in all except Madras, Chingleput, North Arcot, South Arcot, Trichinopoly and the Wynaad after the introduction of the new system, which reached a serious extent in Ganjam, Nellore, Cuddapah, Bellary, Salem and Coimbatore. The first four of these had experienced a decidedly unfavorable season, while in the last two the change had been accompanied by a much greater rise in price than in any other part of the Presidency. In four Districts mentioned above as those in which an increase had taken place during the second half of the year the season had been a particularly good one, and the prices were practically unaffected by the change; in the remaining two the increase was trifling.

Causes of variations.

20. The causes of the variations in the several districts are briefly noticed in detail below, but in considering them it must be remembered that the information available regarding the price at which liquor was sold is not always reliable and is sometimes very much the reverse.

Ganjam.—In this district there was a total decrease in consumption of 9,313 gallons. The season was an unfavorable one, the prices had been very considerably enhanced (from Rs. 2-15-0 to between Rs. 3-8-0 and Rs. 4, per gallon 30° under proof) and there had been a very serious outbreak of illicit distillation on the withdrawal of Messrs. Minchin and Co's preventive force, which the existence of numerous Sundis or professional distillers of country liquor in almost every village greatly facilitated.

Vizagapatam.—The decrease in this district, 1,837 gallons, was not very serious and took place principally in the municipalities of Vizagapatam and Vizianagram. It seems to have been largely due to the taluk vend farmers being also the renters of the adjoining Rented Taluks, and their finding it more to their interest to connive at the introduction of unexcised liquor from the latter under the quart-system than to push the sale of that from the Excise Depôts. This abuse reached very serious proportions during the year under review.

Nellore.—The decrease was 5,118 gallons and was made up of an increase of 2,030 gallons in the first half, and a decrease of 7,148 gallons in the second half of the year. It is attributed partly to the approaching completion of the Sangam Project and the consequent decrease in the number of coolies employed thereon who are large consumers of liquor, and partly to the high rates at which arrack was sold during the latter half of the year. There was also a considerable delay on the part of the taluk vend farmers in completing their arrangements with the shopkeepers when the change of system took place.

Cuddapah.—There was a decrease of 7,312 gallons in the consumption of this district. It is not explained by the Collector, but is apparently due to the increase in the prices charged and the unfavorable nature of the season.

Anantapur and Bellary.—The decrease in these two districts is attributed to the adverse character of the season. In the latter district it was also partly due to a temporary decrease in the strength of the garrison owing to movements of troops. In Anantapur exception was taken to the quality of the liquor supplied.

Madras.—The increase in Madras was slight and calls for no remark.

Chingleput.—The increase of 7,670 gallons, chiefly in the latter part of the year, is stated to have been due to the endeavours made by the taluk vendors to push sales in their respective farms. The attraction of a large body of laborers to the repairs necessitated by the floods of last November is also stated to have contributed to it. The season was a favorable one and there was practically no increase in price here which are sufficient explanations.

North Arcot.—The increase (to the extent of 11,616 gallons) is ascribed to the favorable character of the season. There was also a slight tendency towards a reduction in price.

South Arcot.—The increase in this district was due to the greater vigilance exercised by the Sayer Police and the renters (Messrs. Parry and Co.) round the French frontier. The increase probably bears but a small proportion to the total quantity of liquor which is smuggled across the boundary.

Tanjore.—There was an increase of 3,564 gallons in the first, and a decrease of 3,183 gallons in the second half of the year. The latter is attributed to the impoverished condition of the drinking population consequent on the extraordinarily heavy rains and floods of 1884. There was also a considerable decrease in the number of shops. On the whole, the sales showed a net increase of 381 gallons.

Trichinopoly.—The increase is small and calls for no remark.

Madura.—There was an increase during the first, and a decrease during the second half of the year. The latter was probably due to the difference in the selling prices of liquor under the old and the new system, there having been an increase of four annas per gallon.

Tinnevelly.—There was a decrease of about 1,924 gallons, chiefly in the second half of the year, which was apparently due to an increase in prices from Rs. 3-0-2 to from Rs. 3-8-0 to Rs. 3-15-0 per gallon, and to greater inducements to smuggle liquor across the Travancore frontier in consequence.

Coimbatore.—The decrease here was very heavy, amounting to 8,922 gallons in the second half of the year. This is fully accounted for by a rise in price of 13 annas per gallon, combined with a not very favorable season.

Salem.—Here also there was a heavy falling off in the second period attributable to the same cause, the increase in price being about the same as in Coimbatore.

Nilgiris.—There was a decrease of 6,674 gallons in the consumption of this district, which the Collector has not explained. The bulk of it occurred during the first half of the year. It is apparently due to diminished prosperity.

21. On the whole, the changes introduced in October 1884, seem to have produced a very slight effect on the consumption of arrack except where accompanied by a considerable rise in prices. The demand showed itself extremely sensitive to slight influences, such as enhancement of the rates of sale, the favorableness or otherwise of the season, inefficient prevention and the like, a result which promises well for the future, indicating as it does a great capacity for regulation. The free-supply system, which was in force in the Chingleput and Trichinopoly Districts and in the Bellary cantonment, worked satisfactorily.

Rate of consumption per head.

22. Excluding Madras, the Bellary cantonment and the Wynaad (the inhabitants of which cannot be compared with ordinary district populations) the rate of consumption per head was highest in the North Arcot and Chingleput Districts, where it amounted to ·066 and ·065 gallons per annum. In both these districts the consumption of toddy, judging from the sale-price of farms, was a good deal above the average also. The rate was extraordinarily low in Vizagapatam, being only ·016 gallons per head. The Excise system is only in force along the coast of this District, and the facilities for the introduction of cheap and otherwise more popular liquor from the Rented Taluks inland are consequently enormous and are made great use of.

Consumption in towns.

23. Particulars of consumption in the towns in which the shops were sold separately are given below. The Nilgiris having been treated on the same system, the details regarding it are included. These quantities are, of course, included in the statement printed in paragraph 18.

CONSUMPTION of Arrack in Towns, 1884-85.

Towns in which Shops were separately sold.	Consumption of Arrack.				Population.	Number of Shops.	Sales per Shop.	Consumption per head.
	1883-84.	April 1884 to September 1884.	October 1884 to March 1885.	Total, 1884-85.				
	GALS.	GALS.	GALS.	GALS.			GALS.	GALS.
Nellore	13,924	7,514	6,431	13,945	27,505	31	450	·50
Cuddapah	8,904	4,586	5,441	10,027	18,982	18	557	·53
Adóni	6,460	2,995	3,046	6,041	22,441	10	604	·27
Bellary	65,948	33,113	31,706	64,819	53,460	65	997	1·21
Conjeeveram	7,967	4,315	5,453	9,768	37,275	18	543	·26
Vellore	12,580	6,089	6,704	12,793	37,491	17	752	·34
Wálajápet	4,566	2,423	1,941	4,364	10,387	11	397	·42
Tanjore	9,544	4,300	5,376	9,676	54,745	26	372	·09
Kumbakónam	7,719	3,760	5,125	8,885	50,098	22	404	·10
Negapatam	9,816	5,396	4,744	10,140	53,855	18	563	·18
Trichinopoly and Srirangam.	25,314	11,847	14,423	26,270	1,04,222	24	1,090	·25
Madura	12,118	6,846	7,341	14,187	73,807	27	525	·19
Coimbatore	11,203	4,919	4,548	9,467	38,967	24	394	·24
Salem	11,316	4,247	5,963	10,210	50,667	28	365	·20
Total ..	2,07,379	1,02,350	1,08,242	2,10,592	6,33,902	339	621	·33
Nilgiris	57,453	26,481	26,481	50,779	91,034	52	976	·55
Grand Total ..	2,64,832	1,26,648	1,34,723	2,61,371	7,24,936	391	668	·36

Complications regarding sale of shops.

24. An oversight took place with regard to the sale of shops under this portion of the new system which seriously affected the results. The fact that the taluk vendors, from whom all shopkeepers are bound to procure their liquor in monopoly supply districts, might purchase some of the town shops and undersell the others by declining to supply them below the maximum rates while selling in their own shops at lower prices was overlooked, and produced serious complications in Salem and Conjeeveram in particular, where shopkeepers had, in some cases, to be allowed to resign their licenses in consequence. In Coimbatore exactly the reverse took place. The taluk vendors there having purchased shops at rates which could not possibly be remunerative, raised their prices so high as to drive the trade to those purchased by independent parties. There was a great tendency towards reckless bidding in most towns and numerous resales were necessary in consequence. These causes combined to derange this portion of the liquor trade very seriously, but, except in Salem and Coimbatore, the consumption does not appear to have fallen off in consequence.

25. The following statement shows the consumption of arrack in each district in the Presidency for the last ten years. It is of course considerably vitiated by the returns from rented districts, particularly as regards the earlier years. The figures are given in terms of 30° under-proof only for the last three years, details of strengths of arrack consumed prior to 1882-83 not being available.

CONSUMPTION of Arrack during the last ten years.

Districts.	Fasli 1285.	Fasli 1286.	Fasli 1287.	Fasli 1288.	Fasli 1289.	Sales reduced to 30° Under Proof.		
						1882-83.	1883-84.	1884-85.
1	2	3	4	5	6	12	13	14
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	88,615	83,431	60,573	52,007	58,128	55,720	59,765	60,452
Vizagapatam	28,160	28,442	27,428	93,493	85,007	66,416	55,918	53,680
Godávari	278,704	346,177	294,657	252,694	237,952	178,501	186,532	191,617
Kistna	140,772	120,310	121,488	96,661	100,950	131,288	129,478	163,640
Nellore	39,134	36,651	37,618	37,207	38,213	63,768	55,513	60,395
Cuddapah	113,317	66,836	66,371	68,818	70,155	73,747	71,721	64,409
Anantapur	218,961	94,069	59,452	93,331	97,194	39,249	37,345	33,894
Bellary		52,176	33,728	22,796	23,103	97,529	105,196	97,029
Kurnool	136,953	192,368	192,444	149,540	137,904	43,885	47,285	69,782
Madras	199,292	23,711	25,956	44,566	60,727	179,461	179,691	182,105
Chingleput	39,890	74,620	62,624	91,585	105,814	67,405	66,740	64,410
North Arcot	113,383	71,418	45,460	63,983	70,093	105,086	109,496	121,112
South Arcot	72,427	54,261	48,606	47,247	41,581	67,959	79,306	95,384
Tanjore	62,395	65,269	46,259	45,645	45,949	39,687	48,393	48,774
Trichinopoly	66,340	46,599	32,865	44,696	39,360	48,806	51,875	63,824
Madura	114,666	107,077	79,765	42,460	37,120	58,463	66,774	68,936
Tinnevelly	158,092	69,059	58,506	60,781	64,967	44,379	52,089	60,165
Coimbatore	83,148	20,683	28,586	41,770	47,006	68,752	67,991	67,474
Nilgiris	32,614	76,289	58,667	58,494	61,581	57,879	57,453	60,779
Salem	96,234	76,385	61,982	74,224	141,440	65,879	75,714	69,110
South Canara	78,353	107,050	82,973	65,552	66,578	81,392	74,238	98,664
Malabar	114,731					68,674	69,814	81,295
Total ..	2,266,171	1,816,881	1,515,904	1,527,450	1,611,822	1,678,824	1,728,327	1,796,830

Districts.	First nine Months of Fasli 1291.	1881-82.	1882-83.	1883-84.
1	8	9	10	11
	GALS.	GALS.	GALS.	GALS.
Ganjam	62,797	82,578	89,191	95,840
Vizagapatam	66,992	89,146	99,362	84,788
Godávari	183,158	260,026	312,376	326,432
Kistna	96,155	134,161	179,398	180,048
Nellore	36,817	45,775	53,768	55,513
Cuddapah	62,938	81,453	73,747	71,721
Anantapur	29,333	117,876	39,249	37,345
Bellary	61,796		97,529	105,196
Kurnool	33,383	41,103	46,864	50,930
Madras	131,762	167,813	171,935	172,012
Chingleput	50,160	62,568	57,405	66,740
North Arcot	85,077	105,521	105,086	109,496
South Arcot	52,222	68,196	68,138	79,306
Tanjore	38,167	48,999	39,687	48,393
Trichinopoly	39,070	50,883	43,806	51,875
Madura	44,239	54,883	58,463	66,774
Tinnevelly	45,787	54,640	49,162	56,253
Coimbatore	47,470	59,275	68,752	67,991
Nilgiris	41,327	54,440	65,200	54,825
Salem	57,942	73,927	65,879	75,714
South Canara	86,675	117,793	135,082	123,310
Malabar	54,465	71,137	81,799	78,269
Total ..	1,407,632	1,842,213	1,996,878	2,048,771

26. The following statement shows the description of liquor consumed in Excise districts :—

DESCRIPTIONS of Arrack consumed, Excise Districts.

District.	20° Under Proof.	30° Under Proof.	60° Under Proof.	District.	20° Under Proof.	30° Under Proof.	60° Under Proof.
	GALLONS.	GALLONS.	GALLONS.		GALLONS.	GALLONS.	GALLONS.
Ganjam	165	8,305	73,426	South Arcot	..	95,384	..
Vizagapatam	14	14,058	222	Tanjore	430	48,255	49
Nellore	..	50,395	..	Trichinopoly	95	53,715	..
Cuddapah	523	63,812	..	Madura	..	68,936	..
Anantapur	4,237	29,052	..	Tinnevelly	..	47,144	5,286
Bellary Cantonment ..	915	63,774	..	Coimbatore	16,140	39,029	..
Bellary District ..	6,289	25,023	..	Nilgiris	15,082	33,541	..
Chingleput	..	64,410	..	Salem	..	69,110	..
North Arcot	5,839	114,414	44	Wynaad	11,572	.. ..	..
				Total ..	61,301	888,357	79,029

CHAPTER III.—MISCELLANEOUS SYSTEMS AND TODDY.

Combined Arrack and Toddy and Toddy farms.

27. The combined arrack and toddy farms of the Godávari, Kistna, South Canara and Malabar Districts, and of the Cumbum and Márkápur Taluks of Kurnool, and the toddy farms of all other districts were sold for the year under review alone, pending the introduction of the changes already referred to. Particulars are shown in the usual form in the statement in the next page.

28. There was a fair increase in the revenue derived from the combined farms, which rose from Rs. 8,19,925 to Rs. 9,33,785. The toddy rentals made an enormous advance from Rs. 15,41,002 to Rs. 19,40,101. The excess was most marked in Cuddapah, Kurnool and Anantapur, in which districts it reached 173, 116 and 65 per cent. respectively.

29. The increase in revenue in the districts in which the combined arrack and toddy system prevails calls for no remark. In these tracts 60° under-proof liquor is usually drunk, except in the comparatively small area in which it is not made from toddy. In the littoral tracts of the Kistna District, however, the strength is very considerably less than 60° under-proof on the average, the conditions of the licenses on this point being systematically disregarded, as also are those concerning prices. Steps are being taken to remedy this.

Toddy farms.

30. The increase in toddy rentals wherever it occurred was well distributed over the taluk farms and appears to have been due to a general improvement in their value during the period which had elapsed since the previous settlement, an interval of two or three years in most cases. In Vizagapatam, Chingleput, South Arcot and Madura there was a decrease. In the first it was but trifling. In Chingleput it was general and due to the former rents having been much too high. In South Arcot it was almost confined to the Cuddalore and Chidambaram Taluks, exactly the part of the country into which last year's enquiries showed most of the liquor smuggled across the Pondicherry Frontier to pass. In Madura the previous leases had been sold at a very heavy increase on the preceding ones, and had probably been purchased too dearly. Details of rentals for each taluk will be found in Appendix C.

Shops.

31. The total number of shops opened under these systems and in Madras Town was 19,569, or slightly more than in the preceding year (18,727). The only district in which there was a noticeable fluctuation was Malabar, where the number increased from 1,269 in 1883-84 to 2,405 in the year under report. This was due to the change of system introduced during the year, under which licenses for distillation by shopkeepers of arrack 60° under-proof were freely granted on the application of the renters and sub-renters.

STATEMENT showing the Rentals of the Toddy and Combined Arrack and Toddy Farms, with particulars regarding the number of Toddy Shops, &c.

Districts.	Population.	Area in Square Miles.	Number of Shops under Renters. Number of Shops not Sub-rented. Number under Amani.	Number under Dowle.	Number rented separately.	Number not opened.	Number of Shops Sub-rented.	Total Number of Shops not opened.	Total Number of Shops opened.	Rental.	Population per Shop.	Square Miles per Shop.	Incidence of Revenue per Head.	Increase or Decrease over the Rental for 1883-84.
1	2	3	5	6	7	8	9	14	15	16	17	18	19	20
										Rs.			Rs. A. P.	Rs.
Combined Arrack and Toddy Farms.														
Godávari	1,791,512	7,345	168	26	4	1,129	1,400	1,912	815	2,77,635	2,198	9·01	0 2 3	++ 20,455
Kistna	1,548,430	8,471	100	..	..	936	3,732	2,017	2,761	2,49,500	563	3·0	0 2 6	15,675
Kurnool, Cumbum and Markápur Taluks	194,899	2,154	..	..	..	208	208	208	897	33,800	1,072	4·3	0 2 9	+ 22,030
	959,514	3,902	34	..	199	140	844	320	2,405	1,46,650	983	2·3	0 2 6	+ 1,600
South Canara	2,365,035	6,763	30	..	689	1,669	2,037	2,020	2,405	2,26,200			0 1 6	+ 67,400
Malabar														
Total ..	6,859,440	27,635	332	26	892	4,082	8,013	6,477	6,868	9,33,785	908	4·0	0 2 2	+ 1,13,860
Toddy Farms.														
Ganjam	1,749,604	8,311	7	282	32	107	116	107	437	12,301	4,003	19	0 0 1	+ 577
Vizagapatam	1,790,468	6,009	544	62	616	342	60	370	600	31,745	2,984	10	0 0 3	9,786
Nellore	1,220,236	8,739	970	195	168	465	196	471	675	16,690	2,296	15	0 0 3	987
Cuddapah	1,121,038	8,745	1,046	45	134	199	438	287	560	46,990	2,001	15·6	0 0 8	29,820
Anantapur	699,889	6,103	847	..	707	485	230	486	739	1,60,100	811	6·9	0 4 3	63,195
Bellary	736,807	6,904	1,224	..	438	312	..	336	671	1,67,050	1,098	8·8	0 3 4	47,900
Kurnool (excluding Cumbum and Markápur Taluks)	483,652	5,379	37	..	148	50	574	65	744	1,77,600	650	7·2	0 5 10	95,460
	981,381	2,842	809	..	488	58	32	68	608	95,200	1,932	5·5	0 1 7	19,700
Chingleput	1,817,814	7,256	566	..	787	122	118	129	963	1,22,250	1,887	7·5	0 1 1	22,665
North Arcot	1,814,738	4,873	1,092	..	607	29	..	29	607	1,60,225	3,779	9·9	0 1 3	30,275
South Arcot	2,130,383	3,654	636	..	607	967	440	102	2,216	4,79,750	961	1·6	0 3 7	88,950
Tanjore	1,215,033	3,275	17	..	1,861	957	14	331	161	70,800	7,549	22·1	0 0 11	14,800
Trichinopoly	2,168,680	3,561	180	28	93	14	32	6	775	46,650	2,778	17·3	0 0 4	18,550
Madura	1,699,747	8,401	13	..	11	1,062	1,576	835	1,897	71,100	2,597	8·1	0 0 8	31,335
Tinnevelly	1,657,690	5,381	2,672	..	..	773	1,189	646	1,419	1,40,650	2,085	9·8	0 1 4	47,250
Coimbatore	1,699,695	7,842	23	..	26	43	735	58	101	1,61,000	1,348	6·4	0 1 7	34,980
Salem		7,653	2,078	48	..	318	466	81	212					
			896	140	573			45	8					
			1,558	140				1,186	1,372					
			61					795	1,186					
Total ..	22,786,755	99,653	19,300	790	6,489	5,336	6,170	7,204	12,096	19,40,101	1,883	·82	0 1 4	+ 3,99,009
	405,848	27	..	..	..	..	..	..	605	3,43,921	671	·04	0 13 6	— 1,949
Madras														
Grand Total ..	30,052,043	127,315	32,645	816	7,3 81	9,418	14,183	13,681	19,569	32,17,807	1,536	6·5	0 1 8	+ 5,11,010

Rented Arrack Farms.

32. The arrack farms of the inland taluks of the Vizagapatam District and of the taluks of the Kurnool District, situated to the west of the Nallamalais, were rented out during the year for Rs. 85,885 and Rs. 1,31,300 respectively against Rs. 92,210 and Rs. 73,100 in the preceding year. The decrease in Vizagapatam was due partly to the period of the lease having been curtailed to one year and partly to the transfer of certain Muttahs of the Golgonda Agency to the Godávari District. The large profits (averaging Rs. 1-1-5 per gallon) realized by former renters and the grant of the contract during the year to a single firm (Messrs. Morison and Sons) account for the increased rental obtained in Kurnool.

Agency and Hill Tracts.

33. In the Jeypore, Malkangiri and Naurangapur Taluks and in the Agency villages of those of Srungavarapukóta and Viravilli of the Vizagapatam District, the Abkári revenue was collected as usual under the Amani system by the Deputy Tahsildars concerned. The result of their arrangements with the shopkeepers was a demand of Rs. 26,270-8-0, against Rs. 18,214-4-3 in the preceding year. Owing to the peculiar nature of the arrangements in force but little more than half of this was collected before the end of the year, but the greater part of the balance has since been realized so that the above sum fairly represents the Abkári revenue of the area in question. In the Hill Tracts of the Godávari District there was no change in the system, which was that of a villagewar settlement for the most part. These comprised the Bhadráchalam and portions of the Rajahmundry, Peddápuram and Yernagúdem Taluks.

Madras Town.

34. No alteration was made in the Abkári arrangements of the town of Madras during the year. The contract for the supply of Colombo arrack (25° under-proof) was in the hands of Thavasimuthu Nadar, the contract rate being Rs. 1-4-0 per gallon. That for Puttai arrack (30° under-proof) was given to Messrs. Morison and Sons at Rs. 0-10-6 per gallon. A lower offer had been made, but was rejected owing to the quality of the liquor offered being inferior. There was a trifling increase in issues of 1,169 gallons Colombo and 1,161 gallons Puttai. arrack. The course of the trade in country liquor during the year was unaffected here by any marked fluctuations. The number of shops in the inner limits was unchanged, but six new fourth-class toddy shops were opened within the outer limits. The daily arrack dowles were reduced by 4 gallons 18 drams in seven shops for various reasons. The demand on account of the toddy revenue for the year was Rs. 3,43,921 against Rs. 3,45,870 in the preceding one.

35. The quantities of arrack sold in the rented districts are noted in the subjoined statement, but the figures are in many cases purely imaginary and the result is hardly worth examining.

STATEMENT of the Manufacture and Issue of Liquor to Shops in Rented Districts for the year 1884-85.

Districts.	Manufacture. 30° Under Proof.	Manufacture. 60° Under Proof.	Total reduced to 30°	Issues to Shops. 30° Under Proof.	Issues to Shops. 60° Under Proof.	Total reduced to 30°	Number of Stills. Sanctioned.	Number of Stills. At work.
1	2	3	4	5	6	7	8	9
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.		
Vizagapatam	2,009	70,115	42,072	2,007	65,575	**39,880** / 39,479	1,561	* 1,420
Godávari	..	455,056	260,032	..	335,150	**186,532** / 191,517	1,537	1,131
Kistna	71,453	210,218	191,598	66,624	152,278	**129,478** / 153,640	1,976	940
Kurnool	52,761	12,409	59,852	52,761	12,287	**47,285** / 59,782	121	68
Malabar	27,421	70,591	71,955	† 28,661	68,966	**46,673** / 68,070	4,081	2,417
South Canara	19,530	141,741	100,525	20,382	136,993	**74,238** / 98,664	620	569
Total ..	173,174	960,130	726,034	170,435	771,249	**524,086** / 611,152	9,896	6,545

The figures in large type in column 7 represent the consumption in 1883-84.
* 1,270 of these in the Agency farms are both shops and stills.
† Of this 4,196 gallons were brought by the renter from Travancore.

CHAPTER IV.—FOREIGN LIQUORS.

36. The number of wholesale and retail licenses issued for the sale of European spirits and wines during the year under review are shown below :—

STATEMENT showing Foreign Liquor Licenses.

Districts.	EUROPEAN LIQUORS.						COUNTRY-BREWED BEER.						Total.	
	Wholesale.		Retail.		Total.		Wholesale.		Retail.		Total.			
	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.	Number of Licenses.	Fees.
		RS.		RS.		RS.		RS.		RS.		RS.		RS.
1. Ganjam ..	13	325	13	187½	26	512½	..	..	..	..	..	..	26	512½
2. Vizagapatam ..	10	250	9	135	19	385	..	..	..	..	..	..	19	385
3. Godávari ..	29	725	39	585	68	1,310	..	..	..	..	..	..	68	1,310
4. Kistna ..	15	375	18	270	33	645	..	..	..	..	..	..	33	645
5. Nellore ..	9	225	10	150	19	375	..	..	..	..	..	..	19	375
6. Cuddapah ..	5	125	10	150	15	275	..	..	..	..	..	..	15	275
7. Anantapur ..	3	75	4	60	7	135	..	..	..	..	..	..	7	135
8. Bellary ..	5	125	4	60	9	185	..	..	..	..	..	..	9	185
9. Kurnool ..	5	125	5	75	10	200	..	..	..	..	..	..	10	200
10. Madras ..	..	..	109	4,785	109	4,785	..	..	..	..	..	..	109	4,785
11. Chingleput ..	1	25	9	135	10	160	..	..	..	..	..	..	10	160
12. North Arcot ..	12	300	36	540	48	840	..	..	8	120	8	120	56	960
13. South Arcot ..	5	125	8	130½	13	255½	..	..	..	..	..	..	13	255½
14. Tanjore ..	19	475	23	345	42	820	..	..	..	..	..	..	42	820
15. Trichinopoly ..	11	275	20	300	31	575	..	..	..	..	..	..	31	575
16. Madura ..	14	350	18	270	32	620	..	..	..	..	..	..	32	620
17. Tinnevelly ..	13	325	15	225	28	550	..	..	..	..	..	..	28	550
18. Coimbatore ..	8	200	13	195	21	395	..	..	..	..	..	..	21	395
19. Nilgiris ..	38	950	53	795	91	1,745	2	50	41	615	43	665	134	2,410
20. Salem ..	17	425	21	315	38	740	..	..	..	..	..	..	38	740
21. South Canara .	7	175	4	60	11	235	..	..	..	..	..	..	11	235
22. Malabar ..	61	1,525	68	1,020	129	2,545	..	..	..	..	..	..	129	2,545
Total ..	300	7,500	509	10,788	809	18,288	2	50	49	735	51	785	860	19,073

* Wholesale licenses were not required in Madras.

European liquor shops.

37. 300 wholesale and 509 retail licenses were issued, against 323 and 527, respectively, during the preceding year. The decrease was almost entirely in the Nilgiri and Malabar Districts. It was principally due to the depressed state of the planting industry, but towards the close of the period under review the issue of fresh licenses was restricted in anticipation of the introduction of the changes in the rules on the subject then under consideration, as directed in Board's Proceedings, No. 2630, dated August 2, 1885. The fees collected on licenses amounted to Rs. 18,288 against Rs. 19,120 during the preceding year.

Breweries.

38. There were two breweries for the manufacture of country-brewed beer, one at Ootacamund and the other at Aravenghat. The former, which was worked for the greater part of the year by the Nilgiri Brewery Company, was afterwards transferred to the Murree Brewery Company. The Aravenghat Brewery was owned by Mr. Ivatt. Country-brewed beer was only sold in the Districts of North Arcot and the Nilgiris, the number of licenses issued being 51 and the fees levied thereon Rs. 785, as compared with 33 licenses and Rs. 505 in the year 1883-84. In the total quantity issued, which amounted to 35,600 gallons, there was an increase of 2,262 gallons, but the duty realized thereon fell from Rs. 2,723 to Rs. 2,225 owing to the reduction of the Excise duty to one anna per gallon subsequent to July 1883 (*vide* G.O., No. 786, dated June 27, 1883).

European processes of distillation.

39. Five licenses for the manufacture of spirits by the European process were issued in the Districts of Ganjam, North Arcot, South Arcot, Nilgiris and Malabar. The issues and duty realized thereon were as under:—

Districts.	Issues.	Duty.	Where sent.
	GALLONS.	RS.	
Ganjam	10,520	2,000	Of this 500 gallons were excised in the district and 10,020 gallons were exported under bond (destination not given).
South Arcot	* 11,397	25,511	Sent to different parts of the Presidency.
North Arcot	† 1,180	1,129	Destination not known.
Nilgiris	145	580	
Malabar	...	...	No liquor was manufactured under this license.

* Including 6,123 gallons methylated spirits. † Including 350 gallons methylated spirits.

CHAPTER V.—REVENUE AND EXPENDITURE.

40. A statement showing the demand, collection and balance of Abkári Revenue in the several districts will be found in Appendix D, and the statistics required by the Government of India in their circular letter, No. 142 (Financial), dated January 12, 1876, in Appendix E.

Arrears.

41. The arrear demand at the beginning of the year was Rs. 2,26,734, of which Rs. 1,91,841 were collected and Rs. 22,491 remitted, leaving a balance of Rs. 12,402 at its conclusion.

Current Demand.

42. The current demand amounted to Rs. 71,32,731 against Rs. 59,81,791 in the previous year. The following comparative statement gives particulars for each district.

STATEMENT of Current Demand.

Districts.	ARRACK.		TODDY.		MISCELLANEOUS.		TOTAL.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	97,422	1,04,484	11,724	12,301	639	2,239	1,09,785	1,19,024
Vizagapatam	1,52,418	1,47,649	41,530	31,745	1,003	800	1,94,951	1,80,094
Godavari	2,69,357	2,91,765	..	..	1,305	1,513	2,70,662	2,93,278
Kistna	2,33,925	2,49,500	..	..	365	1,019	2,34,290	2,50,519
Nellore	1,09,251	1,28,304	15,703	16,690	450	2,539	1,25,404	1,47,533
Cuddapah	1,63,645	2,06,868	17,170	46,990	330	1,659	1,81,145	2,55,517
Anantapur	76,101	86,770	96,905	1,60,100	59	1,704	1,73,065	2,48,574
Bellary	2,68,610	3,09,996	1,09,150	1,57,050	281	5,871	3,78,041	4,72,917
Kurnool	84,870	1,65,100	82,140	1,77,600	135	463	1,67,145	3,43,163
Madras	7,71,320	7,78,185	3,45,870	3,43,921	5,276	5,834	11,22,466	11,27,940
Chingleput	1,59,292	1,92,797	1,14,896	95,201	209	1,386	2,74,397	2,89,384
North Arcot	2,51,179	3,52,542	99,595	1,22,250	870	14,317	3,51,644	4,89,109
South Arcot	1,82,954	2,12,546	1,80,500	1,50,223	944	1,258	3,64,398	3,64,027
Tanjore	1,00,000	1,22,027	3,90,800	4,79,750	1,085	2,130	4,91,885	6,03,907
Trichinopoly	1,14,996	1,37,925	56,500	70,800	592	1,999	1,72,088	2,10,724
Madura	1,07,271	1,55,718	65,200	46,650	734	404	1,73,205	2,02,772
Tinnevelly	77,338	1,07,749	39,765	71,100	641	2,103	1,17,744	1,80,952
Coimbatore	1,43,020	2,17,005	93,400	1,40,650	542	1,726	2,36,962	3,59,381
Nilgiris	1,62,660	1,91,586	..	..	6,648	8,806	1,69,308	2,00,392
Salem	1,74,278	2,18,599	1,26,020	1,61,000	1,032	3,004	3,01,330	3,82,603
South Canara	1,48,250	1,46,650	..	..	326	924	1,48,576	1,47,574
Malabar	2,20,800	2,60,135	..	..	2,500	3,212	2,23,300	2,63,347
Total ..	40,68,957	47,83,800	18,86,868	22,84,021	25,966	64,910	59,81,791	71,32,731

Variations in Demand.

43. The total demand exceeded that of the previous year by Rs. 7,14,843 under Arrack, Rs. 3,97,153 under Toddy and Rs. 38,944 under Miscellaneous items, the net increase having amounted to Rs. 11,50,940 or 19·2 per cent. It will be seen that the increase under Arrack was almost universal, the only districts in which there was a decrease being Vizagapatam and South Canara. In the districts in which the right to manufacture arrack and toddy is sold in the combined form it was not very marked. In the Excise Districts it is in a great measure attributable to the changes introduced in the second half

of the year and to the high sums bid for taluk vend farms and town shops. The decrease in Vizagapatam took place in the first half of the year, and was due to smuggling from the rented tracts. The decrease in South Canara and the fluctuations in the revenue from toddy have been adverted to in Chapter III. The large increase of Rs. 38,944 under Miscellaneous Revenue was chiefly due to the increased amount levied on account of the cost of the guarding and gauging establishments under the new system.

Current collections.

44. The collections on account of the current demand amounted to Rs. 68,82,653 against Rs. 58,03,727 in the previous year. The following is a comparative statement giving particulars for each district :—

STATEMENT of Current Collections.

Districts.	ARRACK.		TODDY.		MISCELLANEOUS.		TOTAL.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	95,222	1,03,809	10,661	10,907	639	2,239	1,06,522	1,16,955
Vizagapatam	1,30,507	1,32,755	32,831	30,757	1,003	800	1,64,341	1,64,312
Godávari	2,62,292	2,81,436	..	..	1,305	1,513	2,63,597	2,82,949
Kistna	2,12,771	2,00,390	..	..	365	1,019	2,13,136	2,01,409
Nellore	99,203	1,14,192	8,715	16,690	450	2,539	1,08,368	1,33,421
Cuddapah	1,56,153	2,02,185	17,047	46,990	330	1,659	1,73,530	2,50,834
Anantapur	76,101	86,770	96,695	1,55,928	59	1,704	1,72,855	2,44,402
Bellary	2,68,610	3,05,545	1,08,377	1,56,419	281	4,317	3,77,268	4,66,281
Kurnool	84,870	1,65,100	82,140	1,77,600	135	463	1,67,145	3,43,163
Madras	7,67,437	7,78,182	3,38,743	3,32,378	5,276	5,786	11,11,456	11,16,346
Chingleput	1,59,292	1,92,551	1,13,060	95,059	209	1,386	2,72,561	2,88,996
North Arcot	2,51,179	3,34,352	92,483	1,09,719	870	5,473	3,44,532	4,49,544
South Arcot	1,82,954	2,12,546	1,71,928	1,41,824	944	1,258	3,55,826	3,55,628
Tanjore	1,00,000	1,19,909	3,88,103	4,59,029	1,085	2,130	4,89,188	5,81,068
Trichinopoly .. .	1,11,091	1,31,909	48,040	70,800	592	1,999	1,59,723	2,04,708
Madura	1,07,271	1,54,845	65,200	46,650	734	404	1,73,205	2,01,899
Tinnevelly	72,702	1,07,749	39,765	71,100	641	2,103	1,13,108	1,80,952
Coimbatore	1,43,020	1,95,037	85,952	1,29,884	542	1,726	2,29,514	3,26,647
Nilgiris	1,62,660	1,80,947	..	..	6,200	8,806	1,68,860	1,89,753
Salem	1,74,278	2,17,560	1,22,355	1,61,000	1,032	3,604	2,97,665	3,81,564
South Canara	1,26,107	1,41,125	..	..	326	900	1,26,433	1,42,025
Malabar	2,12,394	2,56,585	..	..	2,500	3,212	2,14,894	2,59,797
Total ..	39,56,114	46,15,479	18,22,095	22,12,734	25,518	54,440	68,03,727	68,82,653

45. There was an increase in all districts except Vizagapatam, Kistna and South Arcot. The greater part (Rs. 12,962) of the balance in the Vizagapatam District appertained to the amani farms in the Special Assistant Agent's Division, where a peculiar system prevails, and where it is customary not to collect part of the demand until after the conclusion of the year. In South Arcot the decrease was very trifling, and that in Kistna was due to delay in the realization of a sum of Rs. 39,407 due by a renter by the sale of the promissory notes deposited by him. The increase elsewhere was due to the increase in the demand already treated of. Considering that the increase in the demand under Toddy, in which there is a great tendency towards undue speculation, was Rs. 3,97,153, the increase of Rs. 3,90,639 in collections under this head was very satisfactory.

46. The current balance at the end of the year was Rs. 2,44,112. The total balance, arrears and current, remaining to be collected on March 31, 1885, amounted to Rs. 2,56,514, which was reduced by subsequent collections and remissions to Rs. 49,586 at the end of September 1885.

47. The total receipts from all sources amounted to Rs. 70,72,601 against Rs. 59,84,123 in 1883-84. The subjoined statement shows the details under the several heads :—

Items.	Receipts as per Treasury Account.
	RS.
Arrack.	
1. Distillery and Excise Depôt License Fees	400
2. Still-head Duty	15,63,427
3. Rent of Arrack Vend Farms	6,13,513
4. License Fees of Independent Arrack Shops	1,22,446
5. Joint Rents of Arrack and Toddy	9,42,061
6. Arrack Monopoly Manufacture and Vend Farms ...	4,58,012
7. Excise Duty on Arrack in South Arcot	1,87,576
8. Surcharge in Towns	43,266
9. Madras Town Abkári, Sale of Arrack	7,07,869
Total ...	47,28,570

Items.	Receipts as per Treasury Account.
	RS.
Toddy.	
10. Toddy Farms	19,44,514
11. Madras Town Abkári, Toddy	3,39,505
Total ...	22,84,019
Miscellaneous.	
12. License Fees for the manufacture of Spirits by the European Process	500
13. Contributions for Revenue Establishments	19,601
14. Foreign Liquor License Fees	22,956
15. Penalties and Forfeitures	9,118
16. Interest	5,202
17. Miscellaneous	2,635
Total ...	60,012
Grand Total ...	70,72,601

Charges.

48. The charges incurred during the year amounted to Rs. 2,30,433-12-6 against Rs. 2,01,696-9-5 in the preceding year. The following is a comparative statement showing the details under the several heads :—

STATEMENT of Abkári Charges for 1883-84 and 1884-85.

Items.	1883-84. RS. A. P.	1884-85. RS. A. P.
Establishment.		
Officers	5,420 5 6	16,533 10 3
Servants	318 7 2	1,088 2 8
Temporary Establishment at the Central Office	...	2,904 0 0
Collector's Office Establishment.		
Servants (Temporary)	76 11 4	47 6 9
Establishment (Madras Town) ...	21,646 0 0	21,523 0 0
Do. (Temporary)	...	240 0 0
Total ...	27,961 8 0	42,336 3 8
I (a).—Contingencies subject to Regular Audit.		
Travelling Allowance	305 0 8	838 5 0
Service Postage	52 0 0	185 12 0
Do. Telegrams	5 12 0	86 6 0
Purchase of Furniture	20 6 0	13 8 0
Total ...	383 2 8	1,123 15 0
I (b).—Contingencies admissible without detailed audit ...	311 14 9	1,833 7 2
		5

II.—Contingent Expenditure other than Office Contingencies.

	1883-84.			1884-85.		
	RS.	A.	P.	RS.	A.	P.
Rewards	271	0	0	1,132	9	3
Purchase of Plant for Depôts ...	....			823	0	0
Registration Charges	326	8	0	3,279	12	8
Refunds	..			951	10	3
Miscellaneous	971	8	0	1,809	2	6
Cost Price of Colombo Arrack ...	1,28,311	0	0	1,35,401	0	0
Do. of Puttai Arrack	43,160	0	0	41,743	0	0
Total ...	1,73,040	0	0	1,85,140	2	8
Grand Total ...	2,01,696	9	5	2,30,433	12	6

49. There was an increase under all items and in all districts with the single exception of in the cost price of Puttai Arrack in the District of Madras. This decrease was, however, only nominal, and was due to the supply contractor not having been paid in the month of March in consequence of the budget provision having run short. The increase under Establishment and Office contingencies was due to the introduction of improvements in administration, to the Government gaugers formerly employed at Distilleries and Depôts of Excise having been replaced by Assistant Inspectors, and to the entertainment of a temporary establishment for Abkári work in the Central Office. The increase under registration charges was due to the large number of engagements which had to be registered under the new system, and to fresh leases having been granted in the Kistna, Godávari, South Canara and Malabar Districts on the expiry of the triennial leases which continued in force up to the end of the preceding year. The increase under cost price of Colombo Arrack is attributed by the Collector of Madras to the purchase of larger quantities.

50. The highest expenditure under Establishment was in the Bellary District where there were two Distilleries and one Depôt of Excise. The total of the charges on account of Establishments and Office contingencies in the Districts brought under the new system was Rs. 16,013, and the contributions levied on this account amounted to Rs. 18,516.

CHAPTER VI.—MEASURES FOR THE PROTECTION OF THE REVENUE.

51. The state of the Abkári Law rendered it impossible for this Department to undertake any effective measures for the check of illicit practices during the year under review, but every possible effort in this direction was made during its latter portion, and though there is but little to show, material progress was made towards acquiring the experience and information without which the powers to be conferred by the new Act would be of but little practical use. Instead of the preventive parties being withdrawn as soon as the rain had thoroughly saturated all saline tracts as usual, a considerable proportion were kept out throughout the monsoon, with instructions to devote their attention to the detection of Abkári offences with such help as it was possible to procure from the Police and Heads of Villages under the existing law, and in the performance of this duty their services were placed at the disposal of the Collectors concerned. Men, such as the subordinate officers of this Department, do not readily take to new pursuits and are slow in putting themselves in motion in an unusual direction, and it was not until after the close of the year that their efforts began to produce much fruit; but had the new Act become law sooner the experience which they gained during its second half would have been very advantageous. The duty of shop inspection, and the consequent check of illicit practices on the part of licensed vendors, was imposed on all Officers of the Sub-Inspector and superior grades in Excise Districts, the necessary powers being conferred on them by notifications by the Collectors in the District Gazettes, and great attention was paid to the importance of making them conversant with all matters connected with this portion of their future work.

Preventive work commenced by the Salt Department.

52. The following statement shows the offences against the Abkári Laws which came under disposal during the year:—

STATEMENT of Offences against Abkári Laws in the Presidency dealt with during the year 1884-85.

Districts.	Pending before Courts at the beginning of the year.		Committed during the year.		Total.		Convicted.		Acquitted.		Pending.		Total.	
	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.
Ganjam	2	6	196	350	198	356	154	269	36	78	8	9	198	356
Vizagapatam	1	1	264	409	265	410	206	305	57	102	2	3	265	410
Godávari	2	5	257	374	259	379	180	244	76	132	3	3	259	379
Kistna	..	..	157	211	157	211	116	142	38	66	3	3	157	211
Nellore	1	1	76	115	77	116	60	81	16	34	1	1	77	116
Cuddapah	1	1	15	19	16	20	11	13	4	6	1	1	16	20
Anantapur	..	..	22	31	22	31	14	20	8	11	..	..	22	31
Bellary	..	..	52	67	52	67	41	48	11	19	..	..	52	67
Kurnool	..	..	55	69	55	69	45	55	10	14	..	..	55	69
Madras	..	..	150	150	150	150	137	137	13	13	..	..	150	150
Chingleput	2	2	82	100	84	102	67	72	15	28	2	2	84	102
North Arcot	..	..	61	99	61	99	37	44	19	44	5	11	61	99
South Arcot	2	3	152	159	154	162	142	147	11	14	1	1	154	162
Tanjore	..	..	59	63	59	63	43	46	16	17	..	..	59	63
Trichinopoly	..	..	78	115	78	115	62	88	14	25	2	2	78	115
Madura	2	2	58	72	60	74	38	46	17	23	5	5	60	74
Tinnevelly	1	1	31	45	32	46	24	38	7	7	1	1	32	46
Coimbatore	..	..	89	131	89	131	70	90	17	39	2	2	89	131
Nilgiris	..	..	10	10	10	10	6	6	4	4	..	..	10	10
Salem	1	1	58	70	59	71	40	43	16	25	3	3	59	71
South Canara	1	1	266	311	267	312	233	264	29	40	5	8	267	312
Malabar	7	8	443	535	450	543	360	416	81	117	9	10	450	543
Total ..	23	32	2,631	3,505	2,654	3,537	2,086	2,614	515	858	53	65	2,654	3,537

53. The total number of prosecutions was 2,654 cases involving 3,537 persons, of whom 2,614 were convicted and 858 acquitted. Charges against 65 persons were pending on the 31st March 1885. The returns for Vizagapatam do not include cases within the Agency jurisdiction; regarding which no information is said to be available. Prosecutions were most frequent in Malabar, Vizagapatam, Godávari and Ganjam. In South Canara and Kistna also they were much more numerous than elsewhere. In Malabar the return from the Chirakal Taluk was extremely heavy, but offences appeared to have been very prevalent throughout the district generally. In Vizagapatam crime was most serious in the Excise Taluks, being comparatively light elsewhere except in Srungavarupukóta. This is probably due to more attention being paid to the matter under the Excise system and the resulting improved detection. In the Godávari nearly half the cases occurred in the Narsápur Taluk, a portion of the country which manufactures large supplies of toddy spirit for other parts. Offences were numerous also in the Cocanada Division. In Ganjam, the tract between Aska and the sea south of the Aska-Berhampore road and the Kimedi Taluk were most troublesome. In other districts the tendency was for offences to be confined chiefly to the vicinity of the large towns. In the absence of any systematic preventive arrangements it is, however, impossible to place much reliance on a comparison of these district returns. In Cuddapah and Anantapur crime was very light, only 20 and 31 persons respectively having been prosecuted. The proportion of acquittals to conviction was very high generally, amounting to over one-half in North Arcot, Godávari and Salem. The District Reports throw no light on this very unsatisfactory state of affairs. On the whole the enforcement of the Abkári laws appears to have been in a very undesirable state.

Troublesome localities.

54. In Appendix F will be found particulars of the descriptions of offences dealt with. The details do not appear to be of real value, as it is evident that considerable doubt has existed as to the heads under which offences should be classified. The head "smuggling" appears to have been misunderstood in some cases, and the manufacture of toddy to have

Classification of offences.

been confused with unlicensed sales in others. It is consequently hopeless to attempt to derive any general information from a detailed examination of these statistics.

District Reports.

55. But little reference is made in the District Reports to preventive matters and prosecutions for offences against the Abkári laws The Collector of Ganjam speaks of the increase of offences in that district, and attributes it in part to the high price of food-grains. He also complains of importations of cheap liquor from the Rented Taluks of Vizagapatam in quantities not exceeding an imperial quart. The transport of liquor from Rented into Excise tracts in this way has become a regular business in the Vizagapatam District and along the borders of Ganjam. It is of course brought ostensibly for personal consumption, but in reality for clandestine sale, usually through licensed shopkeepers. This is a very difficult offence to detect and prosecute. He omits to refer to the impetus to illicit distillation given by the withdrawal of Messrs. Minchin and Co's. preventive force. The Collector of Vizagapatam complains of the injury done to Excise sales by liquor from Rented tracts introduced as explained above, which is extremely prevalent in that District. The Collector of Kurnool believes that a good deal of smuggling takes place across the Hyderabad frontier, particularly during festivals. The Collector of Madura appears to consider that offences are much more prevalent than the return of prosecutions would lead one to suppose. No remarks of any importance are made by the Collectors of the remaining Districts.

Rewards.

56. In only three Districts did the magistracy make use of the power of granting rewards. The particulars are shown below :—

	RS.	A.	P.
Ganjam	25	0	0
South Arcot	1,075	0	0
South Canara	32	9	3
Total ...	1,132	9	3

It is to be regretted that this means of encouraging the detection of Abkári offences was so completely overlooked.

CHAPTER VII.—MISCELLANEOUS.

Rate of Revenue realized per gallon.

57. The following statement shows the still-head duty, revenue from vend farm rents, and reported selling prices in Excise Districts under the new system during the second half of the year. The information regarding prices is very unreliable in some cases, but the comparison is of interest :—

Districts.	Revenue per Gallon.						Selling Prices per Gallon.
	Still-head Duty.			Vend Farm Rents.			Total.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS. A. P.
Ganjam	1	4	0	1	2	6	2	6	6	3 5 5
Vizagapatam	1	2	0	1	8	1	2	10	1	3 12 9
Nellore	1	4	0	1	8	0	2	12	0	3 14 7
Cuddapah	1	6	3	2	9	4	3	15	7	4 8 0
Anantapur	1	6	3	1	13	8	3	3	11	3 13 0
Bellary	1	8	3	1	14	10	3	7	1	4 0 7
Chingleput	1	6	0	1	2	11	2	8	11	4 1 10
North Arcot	1	6	0	1	9	3	2	15	3	4 0 11
Tanjore	1	7	5	0	12	3	2	3	8	3 6 7
Trichinopoly	1	6	0	1	5	0	2	11	1	4 2 4
Madura	1	7	0	1	1	4	2	8	4	3 10 0
Tinnevelly	1	8	1	1	3	1	2	11	2	3 9 1
Coimbatore	1	8	3	3	3	7	4	11	10	4 10 11
Nilgiris	2	6	6	2	0	5	4	6	11	4 14 0
Salem	1	4	6	2	8	9	3	13	3	4 14 0
Wynaad	1	15	0	0	5	4	2	4	4	4 14 11

Arrangements for future progress.

58. In the sales of the rented arrack, the combined arrack and toddy, and the rented toddy farms held at the close of the year under review, the reduction of the size of the farms was proceeded with with good results, an increase in the demand of five and-a-half lakhs of Rupees having been secured. Arrangements were made for the introduction of the Free Supply Excise System into the greater part of the Kurnool District, and of the Monopoly Supply Excise System into parts of Malabar during the coming year. In Madras Town preparations were made for the abolition of the dowle system, under which the shopkeepers are bound to accept fixed quantities daily, and the substitution of sales of shops at or near sites determined beforehand, the monopoly of the supply of arrack still resting in the hands of Government, pending the termination of present supply contracts. The rules regarding the sale of wines and foreign liquors were revised, and the following descriptions of licenses substituted for those hitherto in use :—

Licenses.	In Madras and the Nilgiris.	Elsewhere.
	RS.	RS.
Wholesale	25 *	25
Retail—		
i. For liquor not to be consumed on the premises	100 †	50
ii. Tavern	50	15
Hotel—		
Class I	300	150
„ II	200	100
„ III	100	50
Refreshment Room (Railway, &c.)	25	25
„ „ (Ordinary)—Class I	300	150
„ II	200	100
„ III	100	50

Occasional—Fees at the discretion of Collector, subject to a maximum of Rs. 100.
Special—Under the orders of the Board of Revenue.
* In the Nilgiri District only. No wholesale licenses were required in Madras. † In Madras only.

Supervision of distilleries.

59. Advantage was taken of the appointment of officers of the class of Assistant Inspector to the charge of Distilleries to provide for the better regulation of their working, an improvement which turned out to be much needed in some cases. Measures to prevent the spirits being tampered with between the still and the spirit stores, which had been greatly overlooked hitherto, were attended to, and various other precautions found necessary in Great Britain were partially introduced. It was of course necessary that steps of the sort should not be brought into action too suddenly, as the distillers had entered into their arrangements with Government in ignorance of any increase in the severity of the restrictions imposed on them being contemplated. Fair progress was also made in supplying these officers with improved instruments and other appliances necessary for the proper discharge of their duty. A uniform series of forms for use in Distilleries and Excise Depôts was also prescribed and brought into use.

Methylation of spirits.

60. The rules regarding the methylation of spirits underwent some alterations. Caoutchoucine, in the proportion of one-and-a-half per cent., was prescribed as the denaturalizing agent, though the use of wood naptha in special cases, under the permission of the Board of Revenue, was allowed. The issues of spirits of less strength than 30° over-proof for this purpose was forbidden. Methylated spirits was only manufactured in the North and South Arcot Districts, the quantities made in each being 350 and 6,123 gallons respectively.

Export of Spirits.

61. To avoid inconvenience to persons frequently exporting spirits under Chapter XIV of the Sea Customs Act, a form of general bond was introduced with the sanction of Government (Board's Proceedings, dated January 28, 1885, No. 281). It was also arranged that spirits of greater strength than 60 per cent. over-proof cleared from Distilleries for export and contained in

soldered-up drums might pass through the Customs Houses without being opened. Removals of spirits of high strength for export under bond took place only from the Aska Distillery in Ganjam. The total quantity so removed was 10,020 gallons.

Conclusion.

62. It is to be regretted that the materials available for the compilation of this Report have in some points been so defective as to seriously affect its value as a general review of Abkári Administration of the Presidency. The want of a systematic and uniform method of recording information regarding matters so directly affecting the consumption of spirits as offences against the Abkári laws and the true prices at which liquor is sold to consumers has been much felt, and has rendered it impossible to trace the causes of fluctuations in the consumption of Arrack as should be done in a review of the year's transactions. The District Administration Reports also have in many cases been too much confined to dry statistics, and afford but little general information regarding the subject they deal with. These faults could not but be expected on the first occasion on which the work of the year came to be reviewed by this Department, and it is hoped that due allowance will be made for their effects in any points in which this Report may prove deficient.

MADRAS,
28th November 1885.

(Signed) W. A. WILLOCK,
Ag. Commr. of Salt and Abkári Revenue,
Madras Presidency.

APPENDIX A.

CHANGES IN ABKARI ADMINISTRATION OF CERTAIN DISTRICTS.

Notice is hereby given, for the information of the public, that, under the orders of Government, the following changes will be made, with effect from 1st October 1884, in the Abkári administration of the districts and tracts of country which have hitherto been supplied with country spirits under the Excise system :—

1. The privileges of manufacture and of sale of country spirits will be separately disposed of.

2. With reference to the requirement in the existing Act, a minimum price for the retail sale of country sprits will be prescribed, but the restrictions now in force as regards maximum limits of retail price will be abolished.

1.—MONOPOLY-SUPPLY DISTRICTS.

Manufacture and Supply.

The Ganjam District.	The Tanjore District.
The littoral taluks of the Vizagapatam District.	The Madura do.
The Nellore District.	The Tinnevelly do.
The Cuddapah do.	The Coimbatore do.
The Anantapur do.	The Salem do.
The Bellary District (except the Cantonment).	The Nilgiri District and Wynaad Taluk of the Malabar District.
The North Arcot District.	

3. In the marginally-noted tracts, which will in future be known as "Monopoly-supply Districts," the exclusive privilege of manufacture will be disposed of by tender by the district or other tract of country; that of sale, by auction by the taluk or similar area, with certain exceptions below noted (paragraph 10).

4. Manufacturing monopolists will be bound to supply taluk vendors and in the Nilgiri District the shopkeepers at a still-head charge, which will be as marginally noted, per gallon of spirits 30° under-proof, and in proportion for spirits of 20° and 60° under-proof. All issues must be at one or other of these strengths.

	Rs.	A.	P.
Wynaad	3	0	0
Nilgiris	3	4	0
Elsewhere	2	0	0

5. The exclusive privileges of manufacture will be granted to those approved tenderers who may offer the highest rate per gallon for the privilege of supplying the taluk vendors or shopkeepers at the above rates of still-head charges.

6. Manufacturers will be charged Rs. 225 per mensem for the guards stationed at each distillery or depôt of excise.

7. The other arrangements as to manufacture will be substantially as at present.

Sale—Taluk Vendors.

8. The exclusive privileges of sale in each taluk will be granted to the highest approved bidders at auction sale.

9. Taluk vendors will be bound to purchase only from the manufacturing monopolist, to whom the right of supplying their district has been assigned. They will be bound to maintain at a place or places within the taluk, to be approved of by the Collector, a depôt or depôts to which all liquor obtained from the manufacturing monopolist must in the first instance be conveyed for verification of the consignment by a Government officer before issue to the shopkeepers. They will be at liberty to select their own shopkeepers and to establish, as a general rule, as many shops as they may consider required for the adequate supply of the locality, subject to the sanction of the Collectors, which will ordinarily be granted in the absence of objections on police grounds. Arrangements will be made for enabling them to make payments of the still-head charge into any Government treasury or direct to the manufacturer as may be most convenient to them.

Sale—Independent Shopkeepers.

Towns, &c.	Maximum Price of Liquor per Gallon 30° under-proof. RS. A. P.
Nellore	.. 3 0 0
Cuddapah	.. 3 8 0
Adóni	.. 3 4 0
Vellore	.. 3 8 0
Wálajápet	.. 3 8 0
Tanjore	.. 3 4 0
Kumbakónam	.. 3 4 0
Coimbatore	.. 3 4 0
Madura	.. 2 12 0
Salem	.. 3 8 0
Conjeeveram	.. 3 8 0
Negapatam	.. 3 4 0

10. To this arrangement the Nílgiri District and the marginally-noted towns will be exceptions. The right of sale will there be sold by the shop to the highest approved bidder above an upset price which will be notified separately. The shopkeepers will be bound to purchase their liquor from the taluk vendors except in the Nílgiri District (where they will get it from the manufacturing monopolist), and will be entitled to get it at any price agreed upon within the maximum rates noted in the margin.

II.—FREE-SUPPLY DISTRICTS.

Supply.

11. In the marginally-noted town and districts, which will in future be known as "Free-supply Districts," no exclusive privilege of manufacture or supply will be granted. Manufacturing licenses will be granted, on payment of a fee of Rs. 100 each, to all respectable persons who are prepared to provide suitable buildings and pay the cost of guarding them (Rs. 225 per mensem); and all licensed manufacturers established in other districts will be permitted to set up depôts of excise on the same terms as to buildings and guarding. Licensed manufacturers will be permitted to sell spirits to all taluk vendors and to licensed shopkeepers in the towns of Trichinopoly and Srírangam and the Bellary Cantonment, provided the said taluk vendors and shopkeepers have paid, prior to the issue of the liquor to them, a duty of Rs. 1-6-0 and Rs. 2-0-0 per gallon of 30° under-proof (and for other strengths in proportion) respectively to a Government officer appointed to receive the same. The only restrictions will be that sales must be only at 20°, 30°, or 60° under-proof, and that the price of liquor must not exceed one rupee per gallon at 30° under-proof and in proportion for the other strengths.

Bellary Town.
Trichinopoly District.
Chingleput do.

Sale—Taluk Vendors and Independent Shopkeepers.

12. In free-supply districts also the sale monopolies will be sold by the taluk, but in the Bellary Cantonment and in Trichinopoly and Srírangam Municipalities, the shops will be sold singly and independently of the taluk rentals. Taluk vendors and independent shopkeepers in free-supply districts will be left to supply themselves direct from the manufacturers, at prices within the maximum rates. All other arrangements will be as in monopoly supply districts.

III.—MANUFACTURE BY THE EUROPEAN PROCESS.

13. Both in monopoly-supply and free-supply districts the manufacture of spirits by the European process will be freely licensed on payment of a fee of Rs. 100 and of the cost of the guards where this is not already paid under Rule 6 *supra*. Licensees will have to provide suitable buildings, where not already existing. The spirits manufactured by them will be excised at tariff rates, viz., Rs. 4 per gallon up to London proof and proportionately more for higher strengths. Except under special sanction, such spirits may be issued only to persons licensed to sell foreign liquor and at greater strengths than 20° under-proof. There will be no restriction as to the quantity to be sold at any one time or as to the price to be charged beyond those imposed for the wholesale and retail sale of imported European liquors.

IV.—GENERAL.

14. All contracts and licenses will be for eighteen months from 1st October 1884, and thereafter will be annual.

15. All tenders and auction bids will be accepted subject to the approval of the Board of Revenue.

16. Further notifications calling for tenders, fixing the dates, &c., of auction sales, and prescribing conditions in detail, appear separately.

E. GIBSON,
Secretary, Board of Revenue.

APPENDIX B.

TALUKWAR Statement showing Consumption of Arrack, distribution of Shops, &c., during the Year 1884-85.

Taluk.	Population.	Area.	Number of Shops opened.	Quantity.	Consumption per head.	Sale per Shop.	Square Miles per Shop.	Population per Shop.	Reported Average Price per Gallon of 30° Under Proof.	Remarks.
				EXCISE.						
				Ganjam District.						
		SQ. MLS.		GALS.					RS. A. P.	
Borhampore	303,303	475	161	14,574	·048	90·5	2 9	1,884	4 4 0	
Ganjam, Purushottapur, &c.	105,695	597	116	6,158	·058	53·0	5·1	911	4 0 0	
Aska, Ichápur, Jalantra, &c.	319,090	522	206	11,549	·036	56·0	2·5	1,549	4 2 0	
Goomsur, Suradá and Atagadá	201,730	394	67	5,680	·028	84 7	5·8	3,011	3 8 0	
Chicacole	200,419	402	46	5,998	·029	130·3	8·7	4,357	2 8 0	
Tekkali, Narsannapet, &c.	132,084	297	71	3,344	·025	47 0	4·1	1,860	4 6 0	
Parlákimedi	240,980	419	161	3,149	·013	19·5	2·6	1,497	4 6 0	
Total ..	1,503,301	3,106	828	50,452	·033	60·9	3·7	1,816	..	
				Vizagapatam District.						
Anakápalle	131,657	597	8	550	·004	68·7	74·6	16,454	2 4 0	
Bimlipatam	106,267	243	29	2,331	·021	80 3	8·3	3,664	3 10 8	
Chípurapalle	138,896	615	4	508	·003	127	153·7	34,724	3 4 0	
Golgonda	97,748	540	9	678	·006	75·3	60	10,860	3 8 0	
Vizagapatam	85,437	216	43	6,756	·079	157·8	5 0	1,986	4 1 9	
Vizianagrum	147,210	333	28	2,946	·020	105·2	11·8	5,257	3 8 0	
Sarvasiddhi	131,754	960	7	402	·003	57·5	137·1	18,822	3 8 0	
Total ..	838,949	3,504	128	14,201	·016	110·9	27 3	6,554	..	
				Nellore District.						
Gúdúr	125,453	910	39	5,756	·045	147·5	23·3	3,217	3 12 0	
Rápúr	49,774	596	3	492	·009	164	198·6	16,591	4 0 0	
Nellore	163,740	638	127	23,178	·141	182 5	5·0	1,289	3 12 0	
Atmakúr	87,752	638	44	1,170	·013	26·6	14·5	1,994	3 12 0	
Kávali	72,913	548	32	1,364	·018	42·6	17·1	2,278	3 12 0	
Udayagiri	86,326	850	55	1,257	·014	22·8	15·4	1,569	3 12 0	
Kandukúr	126,757	787	44	2,614	·020	59·4	17·8	2,881	3 12 0	
Kanigiri	108,761	1,014	82	608	·005	7·4	12·3	1,326	4 0 0	
Ongole	188,593	797	63	6,432	·034	102 0	12·6	2,994	3 12 0	
Podili	55,592	564	69	439	·007	6·3	8·1	806	4 0 0	
Darsi	68,164	616	46	1,112	·016	24·1	13·3	1,482	3 12 0	
Pólúr	44,496	356	65	3,912	·087	60·1	5·4	6,835	4 1 0	
Venkatagiri	41,915	426	38	2,061	·049	54·2	11·2	1,103	3 12 0	
Total ..	1,220,236	8,739	707	50,395	·041	71·2	12·3	1,726	..	
				Cuddapah District.						
Badvél	82,445	755	22	2,190	·026	99·5	34·3	3,747	4 8 0	
Proddutur	90,653	487	92	7,414	·081	80·5	5·2	985	4 8 0	
Sidhout	59,076	610	24	3,079	·052	128·2	25·4	2,461	4 8 0	
Pullampet	134,366	979	61	8,534	·063	139·9	16·0	2,202	4 0 0	
Cuddapah, including town.	147,453	760	71	16,044	·108	226	10·7	2,076	4 8 0	Rs., 3-8-0 price in the town.
Jammalamadugu ..	91,958	616	80	5,655	·061	70·6	7·7	1,149	4 0 0	
Pulivendla	95,617	701	79	3,786	·039	47·9	8·8	1,210	4 8 0	
Rávachóti	92,541	998	69	4,883	·052	70·7	14·4	1,341	4 8 0	
Kadiri	116,252	1,165	69	3,436	·029	49·7	16·8	1,684	4 8 0	
Váyalpád	104,462	831	56	5,382	·051	96·1	14 8	1,865	4 1 0	
Madanapalle	106,215	843	42	4,006	·037	95·3	20·0	2,528	4 9 0	
Total ..	1,121,038	8,745	665	64,409	·057	96·8	13·1	1,685	..	
				Anantapur District.						
Anantapur	91,816	868	59	4,793	·052	81·2	14·7	1,556	3 11 6	
Gooty	110,597	1,010	72	10,956	·099	52·1	14·0	1,536	4 0 10	
Tadpatri	98,964	591	68	6,783	·068	99·6	8·6	1,455	4 1 4	
Dharmavaram ..	97,108	1,192	58	3,942	·040	67·9	20·5	1,671	3 12 10	
Penukonda	73,023	655	54	3,965	·054	73·4	12·1	1,352	3 12 0	
Hindupur	73,270	425	24	2,043	·027	85·1	17·7	3,053	4 0 0	
Madakasira	55,113	362	22	1,412	·025	64·1	16·4	2,505	3 14 0	
Total ..	599,889	5,103	357	33,894	·056	94·9	14·2	1,680	..	

APPENDIX B.—(*Continued*).

Talukwar Statement of Consumption of Arrack, &c., during the Year 1884-85—(*Continued*).

Taluk.	Population.	Area.	Number of Shops opened.	Quantity.	Consumption per Head.	Sale per Shop.	Square Miles per Shop.	Population per Shop.	Reported Average Price per Gallon of 30° Under Proof.	Remarks.
				EXCISE—(*Continued*).						
				Bellary District.						
		SQ. MLS.		GALS.					RS. A. P.	
Bellary, including Cantonment.	148,937	925	106	68,371	·459	645·0	8·6	1,405	4 0 0	
Hospet	84,986	480	45	6,284	·073	139·6	10·6	1,889	4 2 0	
Kúdligi	74,690	839	9	795	·010	88·3	93 2	8,299	4 4 0	
Hadagalli	75,572	631	14	1,010	·013	72·1	45·0	5,398	4 0 0	
Harpanahalli ..	70,620	634	15	1,184	·016	78·9	35·6	4,708	4 0 0	
Alúr	65,586	646	54	3,802	·057	70·4	11·9	1,215	4 6 0	
Adóni	122,085	787	51	10,942	·089	214·5	15·4	2,394	3 3 0	
Ráyadrug	83,799	898	40	4,641	·055	116·0	22·4	2,095	4 0 0	
Total ..	726,275	5,740	334	97,029	·133	290·5	17·1	2,174	..	
				Chingleput District.						
Saidápet	204,580	342	76	25,924	·126	341·1	4·7	2,691	4 5 9	
Ponnéri	107,543	347	60	7,835	·072	130·5	5·7	1,792	4 0 0	
Tiruvallúr	143,324	507	77	7,415	·051	96·3	6·5	1,861	4 3 6	
Conjeeveram, including town.	185,649	514	95	16,063	·086	152·9	4 8	1,768	4 3 10	
Chingleput	117,218	436	40	4,554	·038	113·8	10·9	2,930	4 4 0	
Madurántakam ..	223,067	696	57	2,619	·011	45·9	12·2	3,913	4 4 0	
Total ..	981,381	2,842	405	64,410	·065	155·2	6·8	2,364	..	
				North Arcot District.						
Chittoor	171,907	671	79	13,780	·080	174·4	8·4	2,176	4 4 0	
Chandragiri	93,151	548	50	16,239	·174	324·7	10·9	1,863	3 11 4	
Palmanér	41,815	447	13	2,695	·064	207·3	34·3	3,216	4 8 0	
Gudiyátam	154,646	446	67	8,921	·057	133·1	6·6	2,308	3 14 9	
Vellore	170,216	454	69	20,810	·122	301·5	6·5	2,466	3 12 4	
Pólúr	106,818	443	28	2,893	·027	103·3	15·7	3,814	4 3 0	Rs. 3-15-4 for a gallon of 20° under proof.
Wandiwash	148,100	466	10	1,470	·009	147·	46·6	14,810	4 4 0	
Arcot	147,388	432	34	4,586	·031	134·8	12·7	4,334	4 13 0	
Wálajápet	199,177	484	65	16,686	·083	256·7	7·4	3,064	3 15 8	
Kárvetnagar	275,830	943	83	17,005	·061	204·8	11·3	3,323	3 11 2	
Kálahasti	118,022	874	37	3,902	·033	105·4	23·6	3,189	4 2 0	
Kangundi	45,184	342	14	2,726	·060	194·7	24·4	3,227	4 0 0	
Punganúr	72,143	523	20	2,548	·035	127·4	26·1	3,607	4 11 0	Rs. 4-8-0 for a gallon of 20° under proof.
Arni	73,417	183	21	6,851	·093	326·2	8·7	3,496	4 5 7	
Total ..	1,817,814	7,256	590	121,112	·066	205·2	12·2	3,081	..	
				South Arcot District.						
Tindivanam	264,261	816	102	7,340	·027	71·9	8	2,590	3 12 0	
Tiruvannámalai ..	153,222	944	149	10,323	·067	69·2	6·3	1,028	3 12 0	
Tirukoilúr	206,489	580	133	12,972	·062	97 5	4·3	1,552	3 12 0	
Villupuram	243,896	508	87	8,493	·034	97·6	5·8	2,803	3 12 0	
Cuddalore	298,523	459	136	23,389	·075	171·9	3·3	2,194	3 12 0	
Vriddháchalam ..	187,068	566	91	9,088	·048	99·8	6·2	2,055	3 12 0	
Kallakurchi	196,029	607	136	9,786	·049	71·9	4·4	2,176	3 12 0	
Chidambaram, including Municipality.	265,250	393	148	13,993	·052	94·5	2·6	1,792	4 0 0	In the Municipality.
Total ..	1,814,738	4,873	982	95,384	·052	97·1	4·9	1,848	..	
				Tanjore District.						
Tanjore	375,086	672	75	17,103	·045	228	8 9	5,001	3 12 0	
Kumbakónam ..	370,723	314	77	12,140	·032	157·6	4·0	4,814	3 9 0	
Máyavaram	238,994	332	27	3,646	·015	135·0	12·2	8,851	3 9 0	
Shiyáli	114,041	159	11	828	·007	75·2	14·4	10,367	3 8 0	
Nannilam	220,202	279	20	655	·002	32·7	13·9	11,010	3 8 0	
Negapatam	216,867	239	36	11,481	·052	318·9	6·6	6,024	3 12 6	
Tirutturaipúndi ..	168,103	466	6	302	·001	50·3	77·6	28,017	3 6 0	
Mannárgudi	181,650	284	18	1,548	·008	86	15·7	10,091	3 12 0	
Patukóta	244,717	909	13	1,071	·004	82·3	69·9	18,824	3 7 0	
Total ..	2,130,383	3,654	283	48,774	·022	172·3	12·9	7,527	..	

APPENDIX B—(*Continued*).

Talukwar Statement of Consumption of Arrack, &c., during the Year 1884-85—(*Continued*).

Taluk.	Population.	Area.	Number of Shops opened.	Quantity.	Consumption per Head.	Sale per Shop.	Square Miles per Shop.	Population per Shop.	Reported Average Price per Gallon of 30° Under Proof.	Remarks.
				EXCISE—(*Continued*).						
				*Trichinopoly District.**						
		SQ. MLS.		GALS.					RS. A. P.	
Trichinopoly	335,518	486	82	32,678	·097	398·5	5·9	4,091	4 8 0	Rs. 3-6-0 in the taluk.
Kulitalai	201,990	879	46	2,820	·013	61·3	19·1	4,391	4 8 0	
Musiri	258,068	748	71	5,604	·026	78·9	10 5	3,634	4 8 0	
Perambalúr	172,281	686	73	4,138	·024	56·6	9 3	2,360	4 0 0	
Udayárpálaiyam ..	247,176	762	67	8,584	·034	128·1	11·3	3,689	4 0 0	
Total ..	1,215,033	3,561	339	53,824	·044	158·7	10·5	3,584	..	
				Madura District.						
Madura taluk ..	215,333	335	97	17,814	·08	183·6	3·4	2,219	2 15 7	
Tirumangalam ..	203,693	625	75	3,874	·01	51·6	8·3	2,715	3 14 3	
Melúr	132,537	628	52	2,428	·01	46·6	12·0	2,548	3 11 1	
Dindigul	304,783	1,071	75	11,642	·03	155·2	14·2	4,063	3 12 0	
Periyakulam	232,123	1,169	58	6,999	·03	120·6	20·1	4,002	4 2 0	
Palni	171,515	910	65	9,394	·05	144·5	14	2,638	3 12 0	
Ramnad	481,608	2,112	168	11,752	·02	69·9	12·5	2,866	3 12 0	
Sivaganga	427,038	1,551	200	5,033	·01	25·1	7·7	2,135	3 12 0	
Total ..	2,168,680	8,401	790	68,936	·03	99·6	10·6	2,745	..*	
				Tinnevelly District.						
Tinnevelly	171,378	327	79	8,192	·047	103·6	4·1	2,169	3 15 0	
Nánguméri	174,347	665	85	2,824	·016	33·2	7·8	2,051	3 9 0	
Ambásamudram ..	165,152	569	74	4,626	·028	62·5	7·6	2,231	3 8 0	
Tenkási	140,405	261	46	2,442	·017	53·1	7·8	3,052	2 10 11	
Sankaranainárkoil ..	181,064	712	79	3,084	·017	39·0	9·0	2,291	3 9 8	
Srivilliputur	163,608	571	41	2,556	·015	62·3	13·9	3,990	3 9 0	
Sátúr	150,886	548	89	5,484	·036	61·6	6·1	1,695	3 12 0	
Otapidáram	269,797	1,075	183	15,528	·057	84·8	5·8	1,474	3 6 11	
Tenkarai	283,110	553	97	5,429	·019	55·9	5·7	2,918	3 13 0	
Total ..	1,699,747	5,381	773	50,165	·029	64·8	6·9	2,198	..	
				Coimbatore District.						
Coimbatore, including town.	267,804	804	74	16,113	·059	217·7	10·8	3,618	4 8 0	
Satyamangalam ..	151,313	1,174	48	4,636	·030	96·5	24·4	3,152	5 0 0	
Kollegál	77,522	1,062	59	4,630	·059	78·4	18	1,313	4 8 0	
Pollách	172,909	710	52	3,947	·022	75·9	13·6	3,325	5 0 0	
Erode	195,669	598	49	6,650	·034	135·7	12·2	3,993	4 14 3	
Bhaváni	94,123	722	33	2,836	·030	85·9	21·8	2,852	4 3 6	
Palladam	213,391	742	57	4,198	·019	73·6	13·0	3,743	4 8 0	
Dhárápuram	195,232	835	40	4,104	·021	102·6	10·8	4,880	5 8 0	
Karúr	177,155	612	38	5,155	·029	135·6	16·1	4,661	4 8 0	
Udamalpet	112,572	583	60	5,205	·046	86·7	9·7	1,876	4 3 6	
Total ..	1,657,690	7,842	510	57,474	·034	112·6	15·3	3,250	..	
				Salem District.						
Salem taluk, including town.	327,178	1,072	100	20,965	·064	209·6	10·6	3,271	4 14 0	Rs. 3-9-4 in the town.
Atúr	158,554	767	68	5,921	·037	87·0	11·2	2,331	5 0 0	
Námakal	254,577	715	64	5,873	023	91·7	11·1	3,977	5 0 0	
Tiruchengód	191,328	637	47	3,367	·017	71·6	13·5	4,070	4 8 0	
Dharmapuri	135,826	937	82	8,708	·064	106·1	11·4	1,656	5 0 0	
Krishnagiri	120,929	657	68	7,087	·058	104·2	9·6	1,778	5 0 0	
Hosúr	131,770	1,218	46	3,627	·027	78·8	26·4	2,864	5 0 0	
Tirupatúr	169,977	741	56	7,370	·043	131·6	13·2	3,035	4 12 0	
Uttankarai	109,456	909	79	6,192	·056	78·3	11·5	1,385	5 0 0	
Total ..	1,599,595	7,653	610	69,110	·043	113·2	12·5	2,622	..	
				RENTED.						
				*Vizagapatam District.**						
Viravilli	176,052	522	63	1,911	·010	30·3	6·0	2,024	..	*Sale prices not reported.
Srungavarapukóta ..	126,610	318	39	1,405	·011	36·0	7·4	2,944	..	
Gajapatinagar ..	166,771	276	50	2,242	·013	44·8	4·8	2,048	..	
Sálúr	80,466	222	124	4,308	·053	34·7	1·8	670	..	

APPENDIX B—(*Continued*).

Talukwar Statement of Consumption of Arrack, &c., during the Year 1884-85—(*Continued*).

Taluk.	Population.	Area.	Number of Shops opened.	Quantity.	Consumption per head.	Sale per Shop.	Square Miles per Shop.	Population per Shop.	Reported Average Price per Gallon of 30° Under Proof.	Remarks.
			RENTED—(*Continued*).							
			Vizagapatam District—(Continued).							
		SQ. MLS.		GALS.					RS. A. P.	
Bobbili	139,974	333	61	2,261	·016	37·0	6·2	2,592	..	
Párvatipur	111,414	432	197	4,609	·041	23·3	2·3	586	..	
Pálkonda	200,232	402	186	3,839	·014	20·6	2·1	1,054	..	
Gunipur	63,127	2,000	317	12,145	·192	38·3	6·0	189	..	
Pálkonda Agency ..	9,098	..	..	..	..	..	..	..	..	
Rayaghada	59,780	1,000	298	4,143	·069	13·9	3·5	211	..	
Parvatipur Agency ..	37,552	..	..	..	..	..	..	..	..	
* Golgonda do. ..	28,023	540	17	..	..	..	31·8	1,648	..	
Bissankota	..	..	127	2,616	..	20·5	..	..	..	
* Koraput	..	..	511	..	..	..	..	..	..	* Statistics of consumption not available.
Total ..	1,149,099	6,045	1,990	39,479	·034	19·8	3·9	738	..	
			Godávari District.							
Rámachandrapuram ..	220,780	400	202	9,329	·042	46·1	1·9	1,092	1 8 0	The reported price is for liquor 60° under proof.
Amalápuram ..	227,157	506	144	5,049	·022	35·0	3·5	1,577	1 8 0	
Narsápur	200,153	437	157	30,364	·151	193·4	2·7	1,274	1 8 0	
Tanuku	188,306	371	209	10,773	·057	51·5	1·7	900	1 8 0	
Bhímavaram	108,699	321	112	9,673	·089	86·3	2·8	969	1 9 0	
Rajahmundry ..	131,196	481	93	14,561	·110	156·5	5·1	1,410	1 8 0	
Peddápuram	124,314	552	104	2,824	·022	27·1	5·3	1,195	1 8 0	
Ellore	149,308	729	183	47,021	·314	256·9	3·9	815	1 8 0	
Yernagúdem ..	159,364	1,107	148	37,553	·235	253·7	7·4	1,080	1 8 0	
Cocanada	101,075	126	74	19,154	·189	258·8	1·7	1,365	1 10 6	
Pithápuram	68,161	200	46	3,535	·051	76·8	4·3	1,481	1 8 0	
Tuni	66,544	320	35	1,681	·025	48·0	9·1	1,901	1 8 0	
Total ..	1,744,957	5,550	1,507	191,517	·109	127·0	3·6	1,157	..	
			Kistna District.							
Répalle	184,340	644	450	12,853	·069	28·5	1·4	409	1 8 0	For liquor 60° under proof.
Bápatla	151,736	679	170	12,489	·082	73·4	3·9	892	1 8 0	Do.
Guntúr	136,083	500	52	17,445	·128	335·4	9·6	2,616	2 4 0	Do.
Gudiváda	99,233	596	353	1,237	·012	3·5	1·6	281	1 8 0	Do.
Palnád	125,799	1,057	59	5,491	·043	93·0	17·9	2,132	3 0 0	For liquor 30° under proof.
Narsaraopet	128,791	712	60	5,598	·043	93·3	11·8	2,146	3 4 0	Do.
Bandar	175,482	702	672	41,930	·238	62·3	1·0	261	2 4 0	Do.
Sattenapalle	110,290	714	63	1,874	·016	29·7	11·3	1,750	2 4 0	Do.
Nandigáma	107,288	649	82	5,280	·049	64·3	7·9	1,308	3 0 0	Do.
Bezváda	82,895	534	223	17,750	·214	79·5	2·3	371	2 4 0	Do.
Vinukonda	66,977	666	50	3,633	·054	72·6	13·3	1,339	3 4 0	Do.
Núzvíd	125,165	694	460	12,370	·098	26·8	1·5	272	1 8 0	For liquor 60° under proof.
Vissannapet	54,401	324	275	15,690	·288	57·0	1·1	197	1 8 0	Do.
Total ..	1,548,480	8,471	2,969	153,640	·099	51·7	2·8	521	..	
			Kurnool District.							
Pattikonda	105,438	1,134	86	11,366	·010	132·1	13·1	1,226	3 0 0	
Rámallakót	94,698	834	58	7,859	·083	135·5	14·3	1,630	3 0 0	
Nandikótkur	72,741	1,323	52	6,681	·091	128·4	25·4	1,399	3 0 0	
Nandyál	78,282	894	78	14,614	·186	188·6	11·4	1,004	3 0 0	
Koilkuntla	76,296	571	56	5,506	·072	98·3	10·1	1,362	3 0 0	
Survel	57,197	623	72	6,217	·108	86·3	8·6	794	3 0 0	
Cumbum	109,851	1,044	131	5,502	·050	42	7·9	839	3 0 0	
Márkápur	84,048	1,110	89	2,037	·024	22·8	12·4	944	3 0 0	
Total ..	678,551	7,533	622	59,782	·088	96·1	12·1	1,091	..	
			South Canara District.							
Mangalore	249,049	620	240	29,115	·116	121·3	2·5	1,037	2 4 0	
Kásaragód	243,881	1,032	239	27,183	·111	113·7	4·3	1,020	2 4 0	
Uppinangádi	110,367	951	159	6,426	·058	40·4	5·9	694	2 4 0	
Udipi	237,432	787	146	20,197	·085	138·3	5·3	1,626	2 4 0	
Coondapoor	115,113	512	113	15,743	·136	139·3	4·5	1,018	2 4 0	
Total ..	955,842	3,902	897	98,664	·103	109·9	4·3	1,065	..	

APPENDIX B.—(*Continued*).

Talukwar Statement of Consumption of Arrack, &c., during the Year 1884-85—(*Continued*).

Taluk.	Population.	Area.	Number of Shops opened.	Quantity.	Consumption per head.	Sale per Shop.	Square Miles per Shop.	Population per Shop.	Reported Average Price per Gallon of 30° Under Proof.	Remarks.
			RENTED—(*Continued*).							
			Malabar District.							
		SQ. MLS.		GAL.					RS. A. P.	
Chirakal, including Cannanore Cantonment.	272,669	648	224	5,870	·021	26 2	2·8	1,217	3 4 0	
Kóttayam	165,775	462	141	4,925	·029	34·9	3·2	1,175	3 4 0	
Kurambranád ..	261,024	538	346	7,392	·028	21 8	1·5	754	2 4 0	
Calicut	205,962	339	199	17,677	·086	88·2	1·7	1,034	3 4 0	
Ernád	296,143	811	429	2,179	·010	7·38	1·8	690	3 0 0	
Wélawanád	308,102	963	627	6,836	·022	10·9	1 5	491	3 0 0	
Pálghat	342.454	613	18	8,506	·025	473	34·0	19,025	3 4 0	
Ponani	3s2,654	390	669	9,489	·024	14·1	·5	586	2 4 0	
Cochin	21,360	3	32	4,196	·196	311·1	·09	667	1 14 0	
Total ..	2,266,143	4,767	2,685	68,070	·030	25·3	1·7	813	..	

AMANI.

Madras.

Divisions.	Population.	Area.	Shops.			Sales.		
			Colombo.	Puttai.	Total.	Colombo.	Puttai.	Total.
1	2	3	4	5	6	7	8	9
		ACRES.				GALLONS.	GALLONS.	GALLONS.
1st Municipal Division ..	63,344	5·3	3	7	10	8,104	8,638	16,742
2nd do. do. ..	77,497	·7	10	6	16	28,890	11,828	40,718
3rd do. do. ..	51,292	·7	12	5	17	23,047	7,176	30,223
4th do. do. ..	10,793	3·9	1	3	4	3,019	3,941	6,960
5th do. do. ..	66,655	2 8	11	11	22	23,041	13,958	36,999
6th do. do. ..	19,010	5·4	..	2	2	..	2,843	2,843
7th do. do. ..	71,095	1·5	9	11	20	17,603	11,992	29,595
8th do. do. ..	37,940	6 5	2	8	10	4,978	5,285	10,263
Total ..	397,626	26·8	48	53	101	108,683	65,660	174,343

Divisions.	Consumption per Head.			Sales per Shop.		Square Mile per Shop.	Population per Shop.
	Colombo.	Puttai.	Total.	Colombo.	Puttai.		
	10	11	12	13	14	15	16
				GALLONS.	GALLONS.		
1st Municipal Division ..	·12	·13	·25	2,701	1,234	·53	6,334
2nd do. db. ..	·37	·15	·52	2,889	1,971	·04	4,844
3rd do. do. ..	·44	·13	·57	1,920	1,435	·04	3,017
4th do. do. ..	·27	·36	·63	3,019	1,313	·97	2,698
5th do. do. ..	·34	·20	·54	2,094	1,268	·13	3,030
6th do. do. ..	..	·14	·14	..	1,421	2·70	9,505
7th do. do. ..	·24	·16	·40	1,955	1,090	·07	3,555
8th do. do. ..	·13	·13	·26	2,489	660	·65	3,794
Total ..	·27	·16	·43	2,264	1,239	·27	3,937

APPENDIX C.

COMBINED ARRACK AND TODDY AND TODDY RENTALS.

Districts.	Area.	Rental for 1883-84.	Rental for 1884-85.
	Combined Arrack and Toddy.	RS.	RS.
Godávari.	Rámachandrapuram	25,210	19,405
	Narsápur	27,100	24,110
	Amalápuram	19,625	18,130
	Rajahmundry	28,530	37,000
	Peddápuram	12,250	13,235
	Yernagúdem	17,075	17,580
	Cocanada and Coringa	48,005	44,100
	Pithápuram, Tuni	10,135	9,000
	Tanuku	26,175	24,030
	Bhimavaram	11,500	17,005
	Ellore	31,575	54,040
		2,57,180	2,77,635
Kistna.	Répalle	21,275	23,700
	Bápatla	19,050	21,700
	Guntúr	24,225	25,150
	Palnád	9,700	10,300
	Gudiváda	16,500	15,000
	Sattenapalle	5,300	9,000
	Bandar	71,100	70,600
	Vinukonda	3,750	4,050
	Vissannapet	6,900	7,700
	Núzvíd	12,775	15,500
	Narsaraopet	7,175	9,200
	Nandigáma	14,000	12,850
	Bezváda	22,175	24,750
		2,33,925	2,49,500
Kurnool.	Cumbum	8,770	27,000
	Márkápur	3,000	6,800
		11,770	33,800
South Canara.	Mangalore	67,250	68,300
	Udipi	30,550	29,150
	Kásaragód	24,500	24,600
	Uppinangadi	11,500	11,600
	Coondapoor	14,450	13,000
		1,48,250	1,46,650
Malabar.	Chirakal	13,500	65,000
	Kóttayam	18,100	34,500
	Kurumbranád	13,900	17,100
	Calicut	41,000	49,500
	Ernád	11,600	14,200
	Wálawanád	12,600	6,300
	Ponáni	8,900	8,100
	Pálghat	14,500	18,400
	Cochin	13,500	11,100
		1,68,800	2,26,200
	Total	8,19,925	9,33,785
	Toddy.		
Ganjam.	Chicacole	4,550	4,300
	Parlákimedi	465	580
	Tekkali	1,001	1,110
	Tarlá	331	350
	Ichápur	1,870	2,200
	Ganjam (Tirastanam)	150	80
	Mansurkota	210	290
	Purushottapur	16	13
	Kallikót	126	130
	Atagada	252	275
	Biridi	26	16
	Jalantra	485	500
	Báruva	756	700
	Mandasa	304	405
	Moheri	225	101
	Humma and Polúr	6	7
	Chúkati, Jarada and Surangi.	50	230
	Goomsur	71	110

Districts.	Area.	Rental for 1883-84.	Rental for 1884-85.
Ganjam. (*Continued*)		RS.	RS.
	Suradá	401	510
	Dhárákót	100	71
	Badagada	260	265
	Sérgadá, Chinna Kimedi, Aska and Pedda Kimedi.	69	58
		11,724	12,301
Vizagapatam.	Sarvasiddhi	1,300	1,310
	Anakápalle	2,790	2,000
	Viravilli, ordinary	1,270	525
	Vizagapatam	14,500	12,510
	Srungavarapukóta, ordinary	1,300	630
	Vizianagrum	7,010	4,700
	Bimlipatam	2,620	1,905
	Chipurupalle	4,110	2,750
	Pálkonda, ordinary	2,910	1,515
	Gajapatinagar	2,000	1,515
	Sálúr, ordinary	200	265
	Bobbili	1,010	1,565
	Párvatipur, ordinary	310	205
	Golgonda	200	350
		41,530	31,745
Nellore.	Nellore	4,100	3,800
	Gúdúr taluk and Pólúr division.	4,720	5,120
	Rápúr taluk	1,605	890
	Atmakúr	1,905	1,120
	Kávali taluk	1,223	2,530
	Udayagiri	520	320
	Venkatagiri division	460	1,030
	Kandukúr	300	656
	Kanigiri	260	600
	Ongole	527	480
	Podili and Darsi divisions.	83	150
		15,703	16,690
Cuddapah.	Cuddapah	2,070	4,400
	Sidhout	220	630
	Badvél	390	1,520
	Pullampet	2,100	5,630
	Proddutur	920	4,700
	Jammalamadugu	580	1,250
	Puhivendla	1,230	3,560
	Kadiri	2,410	6,660
	Ráyachóti	650	1,700
	Madanapalle	4,700	10,930
	Váyalpád	1,900	6,010
		17,170	46,990
Anantapur.	Gooty	8,500	14,000
	Tadpatri	6,650	17,050
	Dharmavaram	22,875	38,500
	Penukonda	14,000	19,100
	Hindupur	15,400	19,600
	Madakasira	13,080	19,850
	Anantapur	16,400	32,000
		96,905	1,60,100
Bellary.	Bellary taluk	16,000	28,050
	Adoni taluk	27,350	25,050
	Alúr	1,800	3,800
	Ráyadrug	13,300	14,400
	Kúdligi	14,100	23,250
	Harpanahalli	4,450	10,750
	Hadagalli	2,360	5,050
	Hospet	22,200	38,700
	Bellary Cantonment	7,600	8,000
		1,09,150	1,57,050

APPENDIX C.—(*Continued.*)

Districts.	Area.	Rental for 1883-84.	Rental for 1884-85.
		RS.	RS.
Kurnool.	Rámallakót	33,300	58,100
	Nandikótkur	20,950	46,000
	Pattikonda	14,910	30,100
	Koilkuntla	1,135	5,800
	Nandiyál	10,800	33,500
	Sirvel	1,045	4,100
		82,140	1,77,600
Chingleput.	Saidápet	17,600	14,200
	Ponnéri	19,100	15,600
	Tiruvallúr	11,500	9,500
	Conjeeveram	26,400	22,500
	Chingleput	15,800	13,400
	Madurántakam	24,500	20,000
		1,14,900	95,200
North Arcot.	Palmanér	4,955	6,050
	Punganúr	3,520	5,000
	Kangundi	2,555	4,700
	Kárvetnagar	5,910	7,100
	Chandragiri	4,405	6,250
	Kálahasti	2,705	1,650
	Wandiwash	3,040	3,050
	Pólúr	5,505	5,200
	Arni	5,010	3,850
	Chittoor	5,240	6,250
	Arcot	13,010	13,500
	Vellore	12,215	17,100
	Gudiyátam	17,315	26,100
	Wálajápet	14,710	16,450
		99,595	1,22,250
South Arcot.	Cuddalore	75,000	59,375
	Tirukoilúr	2,700	3,000
	Kallakurchi	1,200	2,000
	Tindivanam	19,550	16,500
	Villupuram	14,500	12,775
	Tiruvannámalai	2,500	3,000
	Chidambaram	61,050	50,050
	Vriddháchalam	4,000	3,525
		1,80,500	1,50,225
Tanjore.	Tanjore	56,000	65,000
	Tiruturaipúndi	29,300	35,200
	Mannárgudi	22,000	36,050
	Patukóta	14,000	14,150
	Máyavaram	50,000	66,050
	Kumbakónam	80,000	99,900
	Shiyáli	33,500	30,250
	Negapatam	51,000	65,150
	Nannilam	55,000	68,000
		3,90,800	4,79,750

Districts.	Area.	Rental for 1883-84.	Rental for 1884-85.
		RS.	RS.
Trichinopoly.	Trichinopoly	42,500	53,000
	Musiri	6,700	8,900
	Kulitalai	5,200	7,000
	Udayárpálaiyam	750	800
	Pefambalúr	1,350	1,100
		56,500	70,800
Madura.	Ramnad	17,010	13,000
	Sivaganga	24,500	17,200
	Madura	13,050	9,000
	Tirumangalam	360	250
	Periyakulam	1,505	1,125
	Mélur	4,720	3,300
	Dindigul	2,205	1,500
	Palni	1,850	1,275
		65,200	46,650
Tinnevelly.	Tinnevelly	9,100	9,300
	Nángunéri	2,600	5,000
	Ambásamudram	4,650	9,600
	Tenkási	3,000	7,000
	Sankaranainárkoil	3,400	7,300
	Sátúr	315	500
	Tenkarai	5,500	13,000
	Otapidáram	4,600	8,100
	Srivilliputur	6,600	11,300
		39,765	71,100
Coimbatore.	Coimbatore	35,300	49,500
	Palladam	9,150	16,050
	Satyamangalam	11,000	15,000
	Kollegál	5,100	6,250
	Erode	13,000	16,750
	Dhárápuram	5,000	9,950
	Karúr	4,400	9,850
	Bhaváni	4,000	5,500
	Polláchi	5,450	10,000
	Udamalpet	1,000	1,800
		93,400	140,650
Salem.	Dharmapuri	3,500	4,000
	Krishnagiri	3,620	8,600
	Tirupatúr	13,010	19,500
	Uttankarai	2,020	3,600
	Salem	40,200	49,100
	Atúr	8,110	7,300
	Námakal	8,960	13,700
	Tiruchengód	11,000	12,200
	Hosúr	35,500	43,000
	Total	1,26,020	1,61,000
	Madras	3,45,870	3,43,921
	Grand Total	27,06,797	32,17,807

APPENDIX D.

STATEMENT showing the Demand, Collection and Balance of Abkári Revenue for 1884-85.

Arrack.

Districts.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	16	1,04,484	1,04,500	16	1,03,809	1,03,825	..	..	..	675	675
Vizagapatam ..	25,607	1,47,549	1,73,156	21,804	1,32,755	1,54,559	..	..	3,803	14,794	18,597
Godávari ..	10,343	2,91,765	3,02,108	7,958	2,81,436	2,89,394	1,885	..	500	10,329	10,829
Kistna ..	21,154	2,49,500	2,70,654	21,154	2,00,390	2,21,544	..	..	..	49,110	49,110
Nellore ..	10,048	1,28,304	1,38,352	10,048	1,14,192	1,24,240	..	..	..	14,112	14,112
Cuddapah ..	7,492	2,06,868	2,14,360	7,492	2,02,185	2,09,677	..	..	..	4,683	4,683
Anantapur ..	408	86,770	87,178	408	86,770	87,178	..	..	..	..	..
Bellary ..	6,276	3,09,996	3,16,272	6,276	3,05,545	3,11,821	..	..	..	4,451	4,451
Kurnool ..	..	1,65,100	1,65,100	..	1,65,100	1,65,100	..	..	..	..	..
Madras ..	596	7,78,185	7,78,781	596	7,78,182	7,78,778	..	..	..	3	3
Chingleput ..	28	1,92,797	1,92,825	28	1,92,551	1,92,579	..	..	..	246	246
North Arcot ..	..	3,52,542	3,52,542	..	3,34,352	3,34,352	..	..	..	18,190	18,190
South Arcot ..	..	2,12,546	2,12,546	..	2,12,546	2,12,546	..	..	..	..	..
Tanjore ..	..	1,22,027	1,22,027	..	1,19,909	1,19,909	..	9	..	2,109	2,109
Trichinopoly ..	3,905	1,37,925	1,41,830	3,905	1,31,909	1,35,814	..	..	..	6,016	6,016
Madura ..	..	1,55,718	1,55,718	..	1,54,845	1,54,845	..	..	..	873	873
Tinnevelly ..	4,636	1,07,749	1,12,385	4,636	1,07,749	1,12,385	..	..	..	..	..
Coimbatore ..	..	2,17,005	2,17,005	..	1,95,037	1,95,037	..	..	..	21,968	21,968
Nilgiris ..	449	1,91,586	1,92,035	147	1,80,947	1,81,094	..	191	302	10,448	10,750
Salem ..	..	2,18,599	2,18,599	..	2,17,560	2,17,560	..	..	..	1,039	1,039
South Canara ..	22,143	1,46,650	1,68,793	22,143	1,41,125	1,63,268	..	..	..	5,525	5,525
Malabar ..	8,406	2,60,135	2,68,541	8,406	2,56,585	2,64,991	..	..	..	3,550	3,550
Total ..	1,21,507	47,83,800	49,05,307	1,15,017	46,15,479	47,30,496	1,885	200	4,605	1,68,121	1,72,726

Toddy.

Districts.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,118	12,301	13,419	1,118	10,907	12,025	..	..	..	1,394	1,394
Vizagapatam ..	8,699	31,745	40,444	8,699	30,757	39,456	..	..	..	988	988
Godávari ..	3,210	..	3,210	..	..	..	..	..	3,210	..	3,210
Kistna ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	9,501	16,690	26,191	4,474	16,690	21,164	2,199	..	2,828	..	2,828
Cuddapah ..	123	46,990	47,113	123	46,990	47,113	..	..	..	..	..
Anantapur ..	5,295	1,60,100	1,65,395	3,555	1,55,928	1,59,483	..	..	1,740	4,172	5,912
Bellary ..	4,479	1,57,050	1,61,529	4,479	1,56,419	1,60,898	..	..	..	631	631
Kurnool ..	..	1,77,600	1,77,600	..	1,77,600	1,77,600	..	..	..	..	..
Madras ..	7,127	3,43,921	3,51,048	7,127	3,32,378	3,39,505	..	..	..	11,543	11,543
Chingleput ..	24,182	95,201	1,19,383	5,775	95,059	1,00,834	18,407	..	..	142	142
North Arcot ..	7,112	1,22,250	1,29,362	7,112	1,09,719	1,16,831	..	..	..	12,531	12,531
South Arcot ..	10,147	1,50,223	1,60,370	10,147	1,41,824	1,51,971	..	..	..	8,399	8,399
Tanjore ..	2,697	4,79,750	4,82,447	2,697	4,59,029	4,61,726	..	..	..	20,721	20,721
Trichinopoly ..	8,460	70,800	79,260	8,460	70,800	79,260	..	..	..	..	..
Madura ..	..	46,650	46,650	..	46,650	46,650	..	..	..	..	..
Tinnevelly ..	..	71,100	71,100	..	71,100	71,100	..	..	..	..	..
Coimbatore ..	7,062	1,40,650	1,47,712	7,043	1,29,884	1,36,927	..	..	19	10,766	10,785
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	3,665	1,61,000	1,64,665	3,665	1,61,000	1,64,665	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	1,02,877	22,84,021	23,86,898	74,474	22,12,734	22,87,208	20,606	..	7,797	71,287	79,084

APPENDIX D.—(*Continued*).

Statement showing the Demand, Collection and Balance, &c.—(*Continued*).

Miscellaneous.

Districts.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2.	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	2,239	2,239	..	2,239	2,239	..	..	..	..	..
Vizagapatam ..	..	800	800	..	800	800	..	..	..	..	..
Godávari ..	..	1,513	1,513	..	1,513	1,513	..	..	..	..	..
Kistna ..	..	1,019	1,019	..	1,019	1,019	..	..	..	..	..
Nellore ..	..	2,539	2,539	..	2,539	2,539	..	..	..	..	..
Cuddapah ..	..	1,659	1,659	..	1,659	1,659	..	..	..	..	..
Anantapur ..	..	1,704	1,704	..	1,704	1,704	..	..	..	..	..
Bellary ..	2,160	5,871	8,031	2,160	4,317	6,477	..	..	..	1,554	1,554
Kurnool ..	..	463	463	..	463	463	..	..	..	..	..
Madras ..	..	5,834	5,834	..	5,786	5,786	..	..	..	48	48
Chingleput ..	..	1,386	1,386	..	1,386	1,386	..	..	..	..	..
North Arcot ..	177	14,317	14,494	177	5,473	5,650	..	5,766	..	3,078	3,078
South Arcot ..	..	1,258	1,258	..	1,258	1,258	..	..	..	..	..
Tanjore ..	..	2,130	2,130	..	2,130	2,130	..	..	..	..	..
Trichinopoly ..	..	1,999	1,999	..	1,999	1,999	..	..	..	..	..
Madura ..	..	404	404	..	404	404	..	..	..	..	..
Tinnevelly ..	..	2,103	2,103	..	2,103	2,103	..	..	..	..	..
Coimbatore ..	..	1,726	1,726	..	1,726	1,726	..	..	..	..	..
Nilgiris ..	..	8,806	8,806	..	8,806	8,806	..	..	..	..	..
Salem ..	..	3,004	3,004	..	3,004	3,004	..	..	..	..	..
South Canara ..	13	924	937	13	900	913	..	..	..	24	24
Malabar ..	..	3,212	3,212	..	3,212	3,212	..	..	..	..	..
Total ..	2,350	64,910	67,260	2,350	54,440	56,790	..	5,766	..	4,704	4,704

Total.

Districts.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,134	1,19,024	1,20,158	1,134	1,16,955	1,18,089	..	..	..	2,069	2,069
Vizagapatam ..	34,306	1,80,094	2,14,400	30,503	1,64,312	1,94,815	..	..	3,803	15,782	19,585
Godávari ..	13,553	2,93,278	3,06,831	7,958	2,82,949	2,90,907	1,885	..	3,710	10,329	14,039
Kistna ..	21,154	2,50,519	2,71,673	21,154	2,01,409	2,22,563	..	..	..	49,110	49,110
Nellore ..	19,549	1,47,533	1,67,082	14,522	1,33,421	1,47,943	2,199	..	2,828	14,112	16,940
Cuddapah ..	7,615	2,55,517	2,63,132	7,615	2,50,834	2,58,449	..	..	..	4,683	4,683
Anantapur ..	5,703	2,48,574	2,54,277	3,963	2,44,402	2,48,365	..	..	1,740	4,172	5,912
Bellary ..	12,915	4,72,917	4,85,832	12,915	4,66,281	4,79,196	..	..	..	6,636	6,636
Kurnool ..	..	3,43,163	3,43,163	..	3,43,163	3,43,163	..	..	..	..	..
Madras ..	7,723	11,27,940	11,35,663	7,723	11,16,346	11,24,069	..	..	..	11,594	11,594
Chingleput ..	24,210	2,89,384	3,13,594	5,803	2,88,996	2,94,799	18,407	..	..	388	388
North Arcot ..	7,289	4,89,109	4,96,398	7,289	4,49,544	4,56,833	..	5,766	..	33,799	33,799
South Arcot ..	10,147	3,64,027	3,74,174	10,147	3,55,628	3,65,775	..	..	..	8,399	8,399
Tanjore ..	2,697	6,03,907	6,06,604	2,697	5,81,068	5,83,765	..	9	..	22,830	22,830
Trichinopoly ..	12,365	2,10,724	2,23,089	12,365	2,04,708	2,17,073	..	..	..	6,016	6,016
Madura ..	..	2,02,772	2,02,772	..	2,01,899	2,01,899	..	..	..	873	873
Tinnevelly ..	4,636	1,80,952	1,85,588	4,636	1,80,952	1,85,588	..	..	..	..	..
Coimbatore ..	7,062	3,59,381	3,66,443	7,043	3,26,647	3,33,690	..	..	19	32,734	32,753
Nilgiris ..	449	2,00,392	2,00,841	147	1,89,753	1,89,900	..	191	302	10,448	10,750
Salem ..	3,665	3,82,603	3,86,268	3,665	3,81,564	3,85,229	..	..	..	1,039	1,039
South Canara ..	22,156	1,47,574	1,69,730	22,156	1,42,025	1,64,181	..	..	..	5,549	5,549
Malabar ..	8,406	2,63,347	2,71,753	8,406	2,59,797	2,68,203	..	..	..	3,550	3,550
Total ..	2,26,734	71,32,731	73,59,465	1,91,841	68,82,653	70,74,494	22,491	5,966	12,402	2,44,112	2,56,514

APPENDIX E.

No. 1.—TOTAL REVENUE derived from Duty upon the Consumption of Spirits and Fermented Liquors.

Districts.	Population.				Revenue from Duty on			Incidence per Head of Population.	Number of Licenses for Retail of any of the foregoing.	Population per License.
	Muhammadans.	Hindus and Others.	Total.	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	1,06,723	12,301	1,19,024	0 1 1	1,278	1,369
Vizagapatam ..	20,403	2,464,738	2,485,141	143	1,48,349	31,745	1,80,094	0 1 2	2,727	911
Godavari ..	38,798	1,752,714	1,791,512	244	(a) 2,93,278	..	2,93,278	0 2 7	2,361	759
Kistna ..	87,161	1,461,319	1,548,480	183	(a) 2,50,519	..	2,50,519	0 2 7	5,738	270
Nellore ..	61,344	1,158,892	1,220,236	140	1,30,843	16,690	1,47,533	0 1 11	1,292	944
Cuddapah ..	97,749	1,023,289	1,121,038	128	2,08,527	46,990	2,55,517	0 3 8	1,235	908
Anantapur ..	40,239	559,650	599,889	118	88,474	1,60,100	2,48,574	0 6 8	1,100	545
Bellary ..	69,767	667,040	736,807	125	3,15,867	1,57,050	4,72,917	0 10 3	1,009	730
Kurnool ..	81,827	627,478	709,305	91	(b) 1,65,563	1,77,600	3,43,163	0 7 9	1,371	517
Madras ..	50,298	355,550	405,848	15,031	(c) 5,90,473	(c) 3,33,006	(c) 9,23,479	2 4 5	815	498
Chingleput ..	25,034	956,347	981,381	345	1,94,183	95,201	2,89,384	0 4 9	922	1,064
North Arcot ..	82,438	1,735,376	1,817,814	251	3,66,717	1,22,392	4,89,109	0 4 4	1,597	1,138
South Arcot ..	48,289	1,766,449	1,814,738	372	2,13,804	1,50,223	3,64,027	0 3 3	1,497	1,212
Tanjore ..	112,058	2,018,325	2,130,383	583	1,24,157	4,79,750	6,03,907	0 4 6	2,522	845
Trichinopoly ..	31,104	1,180,929	1,215,033	341	1,39,924	70,800	2,10,724	0 2 10	520	2,337
Madura ..	140,948	2,027,732	2,168,680	258	1,56,122	46,650	2,02,772	0 1 6	1,583	1,370
Tinnevelly ..	89,767	1,609,980	1,699,747	316	1,09,852	71,100	1,80,952	0 1 8	1,447	1,175
Coimbatore ..	37,855	1,619,835	1,657,690	211	2,18,731	1,40,650	3,59,381	0 3 5	1,261	1,315
Nilgiris ..	3,531	87,503	91,034	95	1,97,524	2,868	2,00,392	2 3 3	146	624
Salem ..	51,092	1,548,503	1,599,595	209	2,21,603	1,61,000	3,82,603	0 3 10	1,817	880
South Canara ..	93,652	865,862	959,514	246	(a) 1,47,574	..	1,47,574	0 2 6	1,798	534
Malabar ..	652,198	1,712,837	2,365,035	410	(a) 2,63,347	..	2,63,347	0 1 9	5,252	450
Total ..	1,924,625	28,943,879	30,868,504	221	46,52,154	22,76,116	69,28,270	0 3 7	39,288	785
						Import duty on spirits ..	3,78,439			
						Do. on wines, &c. ..	91,421			
						Grand Total ..	73,98,130			

(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 Márkápur taluks in which the arrack and toddy farms are rented out together.
(c) Net receipts after deducting cost of liquor, establishment, &c.

APPENDIX E.—(*Continued*).

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	13	2,603	1,04,120	1,06,723	0 1 0	841	2,080
Vizagapatam ..	20,403	2,464,738	2,485,141	143	10	463	1,47,886	1,48,349	0 0 11	2,127	1,168
Godávari ..	38,798	1,752,714	1,791,512	244	29	1,310	2,91,968	(a) 2,93,278	0 2 7	1,546	1,159
Kistna ..	87,161	1,461,319	1,548,480	183	15	240	2,50,279	(a) 2,50,519	0 2 7	2,987	518
Nellore ..	61,344	1,158,892	1,220,236	140	9	242	1,30,601	1,30,843	0 1 9	717	1,702
Cuddapah ..	97,749	1,023,289	1,121,038	128	5	180	2,08,347	2,08,527	0 3 0	675	1,661
Anantapur ..	40,239	559,650	599,889	118	3	70	88,404	88,474	0 2 4	361	1,662
Bellary ..	69,767	667,040	736,807	125	5	55	3,15,812	3,15,867	0 6 10	338	2,180
Kurnool ..	81,827	627,478	709,305	91	5	65	1,65,498	(b) 1,65,563	0 3 9	627	1,131
Madras ..	50,298	355,550	405,848	15,031	..	(c) 3,82,614	2,07,859	5,90,473	1 7 3	210	1,933
Chingleput ..	25,034	956,347	981,381	345	1	85	1,94,098	1,94,183	0 3 2	414	2,371
North Arcot ..	82,438	1,735,376	1,817,814	251	12	1,609	3,65,108	3,66,717	0 3 3	626	2,904
South Arcot ..	48,289	1,766,449	1,814,738	372	5	25,699	1,88,105	2,13,804	0 1 10	990	1,833
Tanjore ..	112,058	2,018,325	2,130,383	583	19	730	1,23,427	1,24,157	0 0 11	306	6,962
Trichinopoly ..	34,104	1,180,929	1,215,033	341	11	635	1,39,289	1,39,924	0 1 10	359	3,384
Madura ..	140,948	2,027,732	2,168,680	258	14	380	1,55,742	1,56,122	0 1 2	808	2,684
Tinnevelly ..	89,767	1,609,980	1,699,747	316	13	773	1,09,079	1,09,852	0 1 0	788	2,157
Coimbatore ..	37,855	1,619,835	1,657,690	211	8	285	2,18,446	2,18,731	0 2 1	466	3,557
Nilgiris ..	3,531	87,503	91,034	95	38	3,416	1,94,108	1,97,524	2 2 8	105	867
Salem ..	51,092	1,548,503	1,599,595	209	17	1,196	2,20,407	2,21,603	0 2 3	631	2,535
South Canara ..	93,652	865,862	959,514	216	7	235	1,47,339	(a) 1,47,574	0 2 6	901	1,065
Malabar ..	652,198	1,712,837	2,365,035	410	61	2,916	2,60,431	(a) 2,63,347	0 1 9	2,847	831
Total ..	1,924,625	28,943,879	30,868,504	221	300	4,25,801	42,26,353	46,52,154	0 2 4	19,670	1,569
						Import duty on spirits ..	3,78,439				
						Grand Total ..	8,04,240				

(a) Includes also toddy revenue of these districts as the arrack and toddy farms are not separately rented out.
(b) Includes the toddy revenue of the Cumbum and Márkápur taluks in which the arrack and toddy farms were rented out together.
(c) The major portion of this is the duty on Colombo arrack.

APPENDIX E.—(*Continued*).

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.	RS.	GALS.		RS.	RS. A. P.	RS. A. P.	RS.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	13	13	..	..	..	500	..	2,000	4 0 0	4 0 0	2,603	0 0 ·28	134,585
Vizagapatam	20,403	2,464,738	2,485,141	143	10	9	..	..	..	..	..	..	..	..	463	0 0 ·03	276,127
Godávari	38,798	1,752,714	1,791,512	244	29	39	..	..	..	..	..	..	..	..	1,310	0 0 ·14	45,936
Kistna	87,161	1,461,319	1,548,480	183	15	18	..	..	..	..	..	..	..	..	240	0 0 ·02	86,027
Nellore	61,344	1,158,892	1,220,236	140	9	10	..	..	..	..	..	..	..	..	242	0 0 ·03	122,024
Cuddapah	97,749	1,023,289	1,121,038	128	5	10	..	..	..	..	..	..	..	..	180	0 0 ·03	112,104
Anantapur	40,239	559,650	599,889	118	3	4	..	..	..	..	..	..	..	..	70	0 0 ·02	149,972
Bellary	69,767	667,040	736,807	125	5	4	..	..	..	..	..	..	..	..	55	0 0 ·01	184,202
Kurnool	81,827	627,478	709,305	91	5	5	..	..	..	..	..	..	..	..	65	0 0 ·01	141,861
Madras	50,298	355,550	405,848	15,031	..	157	..	..	..	108,683	25° U.P.	3,77,829	3 7 7	3 7 7	3,82,614	0 15 1	2,585
Chingleput	25,034	956,347	981,381	345	1	9	..	..	..	..	..	..	..	..	85	0 0 ·01	109,042
North Arcot	82,438	1,735,376	1,817,814	251	12	36	..	..	..	1,180	..	1,229	1 0 7	1 0 7	1,609	0 0 ·16	50,495
South Arcot	48,289	1,766,449	1,814,738	372	5	8	..	..	..	5,274	..	25,107	4 12 2	4 12 2	25,699	0 0 2·72	226,842
Tanjore	112,058	2,018,325	2,130,383	583	19	23	..	..	..	..	..	..	..	..	730	0 0 ·06	92,625
Trichinopoly	34,104	1,180,929	1,215,033	341	11	20	..	..	..	..	..	..	..	..	635	0 0 ·10	60,752
Madura	140,948	2,027,732	2,168,680	258	14	18	..	..	..	..	..	..	..	..	380	0 0 ·03	120,482
Tinnevelly	89,767	1,609,980	1,699,747	316	13	15	..	..	..	..	..	..	..	..	773	0 0 ·08	113,316
Coimbatore	37,855	1,619,835	1,657,690	211	8	13	..	..	..	..	..	..	..	..	285	0 0 ·03	127,515
Nilgiris	3,531	87,503	91,034	95	38	53	..	..	..	145	..	580	4 0 0	4 0 0	3,416	0 0 7·20	1,718
Salem	51,092	1,548,503	1,599,595	209	17	21	..	..	..	..	..	..	..	..	1,196	0 0 ·14	76,171
South Canara	93,652	865,862	959,514	246	7	4	..	..	..	..	..	..	..	..	235	0 0 ·04	239,879
Malabar	652,198	1,712,837	2,365,035	410	61	68	..	..	..	..	..	..	..	..	2,916	0 0 ·23	34,780
Total ..	1,924,625	28,943,879	30,868,504	221	300	557	..	..	..	115,782	..	4,06,745	3 8 2	3 8 2	4,25,801	0 0 2·65	55,419
Import duty on spirits															3,78,439		
Grand Total ..															8,04,240		

APPENDIX E.—(*Continued*).

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, U. P.	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, vend Farms, &c.	Farming of Out-still not of fixed Capacity.	Total.						
										RS.	RS.	RS.	GALS.		GALS.	RS. A. P.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	828	..	..	1,04,120	..	1,04,120	50,452	30°	35,316	2 15 2	0 0 11	2,113
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	2,118	..	..	35,730	1,12,156	1,47,886	53,680	30°	37,576	3 15 0	0 0 11	1,173
Godávari	38,798	1,752,714	1,791,512	244	..	..	1,507	..	..	..	2,91,968	(a) 2,91,968	191,517	30°	134,062	..	0 2 7	1,189
Kistna	87,161	1,461,319	1,548,480	183	..	..	2,969	..	..	..	2,50,279	(a) 2,50,279	153,640	30°	107,548	..	0 2 7	522
Nellore	61,344	1,158,892	1,220,236	140	..	..	707	..	..	1,30,601	..	1,30,601	50,395	30°	35,277	3 11 3	0 1 9	1,726
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	665	..	..	2,08,347	..	2,08,347	64,409	30°	45,086	4 9 11	0 3 0	1,686
Anantapur	40,239	559,650	599,889	118	..	..	357	..	..	88,404	..	88,404	33,894	30°	23,726	3 11 7	0 2 4	1,680
Bellary	69,767	667,040	736,807	125	..	..	334	..	..	3,15,812	..	3,15,812	97,029	30°	67,920	4 10 5	0 6 10	2,206
Kurnool	81,827	627,478	709,305	91	..	..	622	..	..	..	1,65,498	(b) 1,65,498	59,782	30°	41,847	..	0 3 9	1,140
Madras	50,298	355,550	405,848	15,031	..	..	53	..	..	2,07,859	..	2,07,859	65,660	30°	45,962	4 8 4	0 8 2	7,658
Chingleput	25,034	956,347	981,381	345	..	..	405	..	..	1,94,098	..	1,94,098	64,410	30°	45,087	4 4 11	0 3 2	2,423
North Arcot	82,438	1,735,376	1,817,814	251	..	..	590	..	..	3,65,108	..	3,65,108	121,112	30°	84,778	4 4 11	0 3 3	3,081
South Arcot	48,289	1,766,449	1,814,738	372	..	..	982	..	..	1,88,105	..	1,88,105	95,384	30°	66,769	2 13 1	0 1 7	1,848
Tanjore	112,058	2,018,325	2,130,383	583	..	..	283	..	..	1,23,427	..	1,23,427	48,774	30°	34,142	3 9 10	0 0 11	7,528
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	339	..	..	1,39,289	..	1,39,289	53,824	30°	37,677	3 11 2	0 1 10	3,584
Madura	140,948	2,027,732	2,168,680	258	..	..	790	..	..	1,55,742	..	1,55,742	68,936	30°	48,255	3 3 8	0 1 2	2,745
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	773	..	..	1,09,079	..	1,09,079	50,165	30°	35,115	3 1 8	0 1 0	2,199
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	453	..	..	2,18,446	..	2,18,446	57,474	30°	40,232	5 6 10	0 2 1	3,659
Nilgiris	3,531	87,503	91,034	95	..	..	52	..	..	1,94,108	..	1,94,108	50,779	30°	35,545	5 7 4	2 2 1	1,751
Salem	51,092	1,548,503	1,599,595	209	..	..	610	..	..	2,20,407	..	2,20,407	69,110	30°	48,377	4 8 11	0 2 2	2,622
South Canara	93,652	865,862	959,514	246	..	..	897	..	..	..	1,47,339	(a) 1,47,339	98,664	30°	69,065	..	0 2 5	1,070
Malabar	652,198	1,712,837	2,365,035	410	..	..	2,779	..	..	34,231	2,26,200	(a) 2,60,431	81,295	30°	56,907	..	0 1 9	851
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	19,113	..	..	30,32,913	11,93,440	42,26,353	1,796,830	..	1,257,781	3 10 8*	0 2 2	1,615

(a) Includes the toddy revenue of the Districts.

(b) Inclusive of the toddy revenue of the Cumbum and Márkápur taluks in which the arrack and toddy farms are rented together.

* In working out this rate, the figures relating to Districts in which arrack and toddy farms are rented together have been excluded.

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

APPENDIX E.—(*Continued.*)

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

Districts.	POPULATION.				Number of Wholesale Licenses.	NUMBER OF LICENSES FOR RETAIL OF					REVENUE DERIVED FROM						INCIDENCE PER HEAD.		Population per Retail License.
	Muhammadans.	Hindus and Others.	Total.	Number of Persons to the Square Mile.		Wines.	Beer (country.)	Toddy (fermented.)	Pachivai or Handia (rice beer.)	Other kinds of Fermented Liquors to be specified in a Note.	Wine.	Beer (country.)	Toddy (fermented.)	Pachivai or Handia (rice beer.)	Other kinds of Fermented Liquors to be specified in a Note.	Total Revenue.			
											RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	..	..	..	437	..	..	..	..	12,301	..	..	12,301	0 0 1		4,004
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	..	600	..	..	..	..	31,745	..	..	31,745	0 0 2		4,142
Godávari	38,798	1,752,714	1,791,512	244	..	..	..	815	..	..	..	..	..	..	..	+ ..	..		2,198
Kistna	87,161	1,461,319	1,548,480	183	..	..	..	2,751	..	..	..	..	..	..	..	† ..	..		563
Nellore	61,344	1,158,892	1,220,236	110	..	..	..	575	..	..	..	..	16,690	..	..	16,690	0 0 3		2,122
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	..	560	..	..	..	..	46,990	..	..	46,990	0 0 8		2,002
Anantapur	40,239	559,650	599,889	118	..	..	..	739	..	..	..	..	1,60,100	..	..	1,60,100	0 4 3		812
Bellary	69,767	667,040	736,807	125	..	..	..	671	..	..	..	..	1,57,050	..	..	1,57,050	0 3 4		1,098
Kurnool	81,827	627,478	709,305	91	..	..	..	744	..	..	..	..	1,77,600	..	..	† 1,77,600	0 4 0		953
Madras	50,298	355,550	405,848	15,031	..	..	..	605	..	..	..	..	3,33,006	..	..	3,33,006	0 13 1		671
Chingleput	25,034	956,347	981,381	345	..	..	..	508	..	..	..	..	95,201	..	..	95,201	0 1 7		1,932
North Arcot	82,438	1,735,376	1,817,814	251	..	..	8	963	..	..	..	142	1,22,250	..	..	1,22,392	0 1 1		1,872
South Arcot	48,289	1,766,449	1,814,738	372	..	..	..	507	..	..	..	..	1,50,223	..	..	1,50,223	0 1 4		3,579
Tanjore	112,058	2,018,325	2,130,383	583	..	..	..	2,216	..	..	..	..	4,79,750	..	..	4,79,750	0 3 7		961
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	..	161	..	..	..	..	70,800	..	..	70,800	0 0 11		7,547
Madura	140,948	2,027,732	2,168,680	258	..	..	..	775	..	..	..	..	46,650	..	..	46,650	0 0 4		280
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	..	659	..	..	..	..	71,100	..	..	71,100	0 0 8		2,579
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	..	795	..	..	..	..	1,40,650	..	..	1,40,650	0 1 4		2,085
Nilgiris	3,531	87,503	91,034	95	..	..	41	..	..	..	..	2,868	..	..	..	2,868	0 0 6		2,220
Salem	51,092	1,548,503	1,599,595	209	..	..	..	1,186	..	..	..	..	1,61,000	..	..	1,61,000	0 1 7		1,349
South Canara ..	93,052	865,862	959,514	246	..	..	..	897	..	..	..	..	..	..	..	+ ..	..		1,070
Malabar	652,198	1,712,837	2,365,035	410	..	..	..	2,405	..	..	..	..	..	..	..	† ..	..		983
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	49	19,569	..	..	..	3,010	22,73,106	..	..	22,76,116	0 1 2		1,573
															Import duty on wines, &c. ..	91,421			
															Grand Total ..	23,67,537			

* 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 Godávari, Kistna, South Canara and Malabar and in the Cumbum and Márkápur taluks of Kurnool, the arrack and toddy farms are leased out conjointly, and therefore the revenue from toddy cannot be exhibited separately from arrack. The combined revenue has been shown in Statement No. 4.

APPENDIX F.

CLASSIFIED STATEMENT of Offences against the Abkári Laws.

Districts.	ILLICIT DISTILLATION OF ARRACK OR MANUFACTURE OF TODDY.						SMUGGLING.						DILUTION.						ADULTERATION.					
	Convicted.		Acquitted.		Pending.		Convicted.		Acquitted.		Pending.		Convicted.		Acquitted.		Pending.		Convicted.		Acquitted.		Pending.	
	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.
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
Ganjam	87	147	23	47	6	7	24	31	8	18	..	..	1	1	..	..	..	..	..	..	..	..	..	..
Vizagapatam	3	4	1	1	..	..	14	28	5	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Godávari	11	14	1	1	..	..	23	31	10	34	1	1	2	2	1	1	..	..	..	..	..	..	..	..
Kistna	14	18	4	6	1	1	19	26	4	9	..	..	..	..	..	..	..	..	1	1	..	..	..	..
Nellore	28	42	8	21	..	..	1	1	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	1	1	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	14	18	1	3	..	..	..	..	..	..	..	..	..	..	1	1	..	..
Kurnool	..	..	..	..	..	..	45	55	10	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	8	8	3	3	..	..	..	..	..	..	..	..
Chingleput	25	25	4	11	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	3	3	4	11	..	..	..	..	1	1	..	..	..	..	..	..	..	..	1	1	..	..	..	..
South Arcot	7	7	1	2	..	..	122	127	5	5	..	..	1	1	..	..	..	..	..	..	..	..	..	..
Tanjore	10	10	11	11	..	..	4	4	..	..	..	..	2	2	..	..	..	..	1	1	..	..	..	..
Trichinopoly	4	5	2	3	1	1	29	53	3	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Madura	..	..	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly	7	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	1	1
Coimbatore	17	21	7	16	..	..	24	33	6	15	..	..	1	1	..	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2	2	..	..	..	..	..	..	..	..
Salem	11	13	4	5	..	..	8	9	2	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..
South Canara	67	74	9	12	..	..	..	..	17	24	2	5	..	..	..	..	..	..	..	..	..	..	..	..
Malabar	258	294	66	93	7	8	26	37	2	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	552	689	148	243	15	17	355	456	76	148	3	6	17	17	6	6	..	..	4	4	2	2	1	1

APPENDIX F.—(*Continued*).

CLASSIFIED STATEMENT of Offences against the Abkári Laws—(*Continued*).

Districts.	Unlicensed Sales.						Other Offences.						Total.					
	Convicted.		Acquitted.		Pending.		Acquitted.		Convicted.		Pending.		Convicted.		Acquitted.		Pending.	
	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.	C.	P.
	26	27	28	29	30	31	34	35	33	33	42	43	38	39	40	41	42	43
Ganjam	26	71	2	7	1	1	3	6	16	10	8	9	154	269	30	78	9	9
Vizagapatam	124	176	23	73	1	2	19	22	65	97	2	3	206	305	67	102	2	3
Godavari	92	108	55	76	2	1	9	21	52	89	3	3	180	244	76	132	3	3
Kistna	22	32	9	13	2	1	21	38	60	65	3	1	116	112	38	66	1	1
Nellore	6	7	3	4	1	1	2	2	8	10	1	1	60	81	16	34	1	1
Cuddapah	3	6	1	2	1	1	1	2	6	6	1	1	11	13	4	6	1	1
Anantapur	1	1	1	2	1	1	1	7	5	6	1	1	14	20	8	11	1	1
Bellary	4	4	1	4	1	1	10	7	10	13	2	1	41	46	11	19	1	1
Kurnool	29	29	5	19	2	1	10	11	6	10	2	1	46	55	10	14	1	1
Madras	12	16	9	4	2	1	3	13	20	20	6	1	137	137	13	13	1	1
Chingleput	6	6	2	3	1	1	3	3	8	6	1	1	67	72	15	28	1	1
North Arcot	20	23	3	6	1	1	8	10	26	24	2	1	67	44	19	44	1	1
South Arcot	16	17	3	6	1	1	6	12	1	6	1	1	87	44	11	14	1	1
Tanjore	17	20	6	6	1	1	3	6	15	17	2	1	142	147	16	17	1	1
Trichinopoly	15	24	6	6	1	1	2	2	5	6	1	1	43	46	14	23	1	1
Madura	13	18	1	2	2	1	1	2	6	9	1	1	62	88	17	23	1	1
Tinnevelly	12	12	9	12	1	1	6	6	17	17	2	1	38	46	7	7	1	1
Coimbatore	12	14	3	4	1	1	1	1	3	6	1	1	24	39	17	39	1	1
Nilgiris	12	62	12	14	2	2	6	6	13	23	2	2	79	90	17	4	1	1
Salem													6	6	4	3		
South Canara	12	14	3	12	2	1	1	6	13	17	3	3	40	43	16	25	3	3
Malabar	56	62	12	14	2	2	1	6	21	26	5	5	233	264	29	40	6	8
Total	607	673	171	276	17	18	112	183	331	376	63	65	2,086	2,614	615	858	63	65

RESOLUTION—dated 30th June 1886, No. 1493.

With the letter above recorded, the Commissioner of Salt and Abkári Revenue submits his report on the administration of Abkári revenue during the year 1884-85.

2. In July 1884, the Abkári administration was placed under the control of the Commissioner, and Collectors were directed to report on all matters relating to the Abkári revenue to the Board through the Commissioner.

3. Chapter I of the Commissioner's report contains a full account of the changes introduced into the Abkári administation during the year. They had reference chiefly to the realization of the revenue from country spirits in excise districts. The decline of the revenue in these districts had for sometime attracted the attention of Government, and on consideration of a full report submitted by the Board on the question, the Government came to the conclusion that the system in force needed remodelling in several important respects. The large areas, usually comprising entire districts, entrusted to the management of contractors selected on consideration of tenders received, had enabled a few rich firms to combine to keep down the revenue guaranteed for the several farms, to make a considerable profit out of the business without bestowing much attention on its management, and thus practically defeat the object for which guarantees were required. The levy of a fixed uniform rate of duty throughout whole districts and the regulations as regards prices at which spirit was to be sold had on the other hand to a great extent disabled them from dealing effectually with illicit distillation by adapting prices to the circumstances of different localities. It was therefore considered desirable to relax the rigidity of the system so as to allow of freer play to natural influences. Mr. Wilson, then additional Member of the Board, had also at the same time pointed out that the position occupied by Government in regard to the liquor traffic, and especially the employment of contractors with monopoly privileges for the supply of liquor to the population, was anomalous, that a system of license and excise should be substituted for the existing monopolies, and contractors dispensed with. The Government in view of these considerations appointed a committee consisting of Messrs. Garstin, H. E. Stokes, Wilson and Bliss to investigate the question and submit proposals for improved administration. The contractors in several districts having neglected to employ sufficient establishments for the suppression of illicit distillation as they were bound to do under the terms of their contracts, the Government directed that for the future the duty should be undertaken by the Commissioner of Salt Revenue who has a special establishment organized for the protection of Salt revenue, which with additions was to be made available for Abkári preventive service. The sanction of the Secretary of State was applied for and obtained for an addition of Rs. 500 per mensem to the salary of the Commissioner on account of the additional duties thrown on him.

4. The Abkári Committee presented their report in April 1884. The *rationale* of their recommendations may be briefly stated to be as follows: Free trade principles are entirely inapplicable to the sale of liquor, the consumption of which it is desirable to discourage by the imposition of as high a duty as it is possible to levy without giving an incentive to illicit practices; and the traffic in liquors should therefore in the interests of public morality continue to be regulated by Government. The duty leviable in different parts of the country varies considerably, depending as it does on the climate, the habits and religious prejudices of the population and facilities for obtaining liquor by illicit means, and the plan of realizing the whole revenue by a uniform excise duty hitherto adopted is not calculated to secure the end in view, for where the duty is found to be too low it encourages extension of consumption, and where it is too high it acts as incentive to illicit practices. The Committee therefore recommended that the revenue should be obtained partly by the levy of a still-head duty on liquor issued from distilleries and partly by sums paid for the privilege of sale whether in particular shops or tracts of country, the additional duty realizable in particular localities being determined by the bids for the licenses for the sale of liquor in those localities which were to be put up to public competition. The first step necessary to carry out this scheme was the separation of the privilege of manufacture from that of sale. With regard to the privilege of manufacture of spirit, the Committee considered that the monopoly system should gradually be displaced by the

"free-supply" system under which all distillers desirous of maintaining distilleries were to be granted licenses subject to such conditions as it might be found necessary to prescribe for the protection of the revenue. Competition among distillers under the free-supply system would, it was thought, tend in the direction of improving the quality of the liquor and of cheapening its price. The free-supply system could, however, be introduced at the outset only at places where there was a reasonable certainty that a number of distillers would maintain a stock of liquor sufficient to meet requirements and to compete for the custom of licensed vendors. As regards the privilege of sale the intention was eventually to determine the number and localities of the shops where liquor was to be sold and to sell licenses for those shops annually by public auction, dispensing with contractors or middlemen altogether. The experiment to begin with was to be tried in a few large towns where the shopkeepers being substantial men might be trusted to be able to procure supplies of liquor from a distance should local supplies fail. In the rural tracts, however, contractors were to continue to be employed for the present, but as a first step towards the abolition of middlemen, the size of the farms was to be considerably reduced. In certain other municipal towns the Committee suggested as an intermediate stage that licenses for shops should be sold by auction, the shopkeepers being bound to purchase their liquor from contractors for the adjoining rural farms at rates not exceeding certain prescribed rates. The Committee further proposed that licenses for sale of foreign liquors also should be sold by auction, all spirits manufactured in the country and paying duty at the tariff rate being included under the term foreign liquors, while spirits of strength not exceeding 20° under proof and paying a duty less than the tariff rate of duty were to be considered country spirit. As regards toddy administration, the Committee recommended the introduction of the tree-tapping license-fee system, the details of which it is unnecessary to discuss as it was not introduced during the year under report. The Committee submitted at the same time a bill for the consolidation and amendment of the laws relating to the Abkári revenue.

5. The proposals of the Committee were accepted in their entirety by Government, who directed that the scheme should be brought into force from 1st October 1884 the monopoly contracts in the excise districts which were to expire on 31st March 1884 having been in the meanwhile extended to the former date. In South Arcot, however, the old excise system was continued throughout the year, Messrs. Parry and Co. having been allowed a further extension of their contract in consideration of their special fitness to cope with smuggling from the adjoining French territory of Pondicherry.

6. The total Abkári current demand for the year amounted to Rs. 71,32,731 against Rs. 59,81,791 in the previous year as shown in the subjoined statement:—

	1883-84. RS.	1884-85. RS.
I. Revenue from spirits in tracts under the excise system	22,47,807	27,85,024
II. Arrack rents under the renting system ...	1,65,310	2,17,185
III. Combined arrack and toddy rents	8,19,925	9,33,785
IV. Toddy rents	15,40,998	19,40,100
V. Arrack revenue under Amani system in Madras town	7,71,320	7,78,185
VI. Toddy revenue under Amani system in Madras town	3,45,870	3,43,921
VII. Miscellaneous	90,561	1,34,531
Total ...	59,81,791	71,32,731

7. *Arrack revenue in excise districts.*—There was an increase in the demand under this head of Rs. 5,37,217. As already stated, during the first half of the year the old excise system was in force and the revenue realized consisted entirely of the duty on issues of liquor from the distillery and the surcharge made on spirit sold in certain municipal towns. During the latter half of the year, Chingleput and Trichinopoly districts and the Bellary cantonment were declared to be "free-supply tracts," the shopkeepers in the towns of Trichinopoly and Bellary and the contractors to whom the privilege of selling country spirits in taluk farms was leased out in Trichinopoly

and Chingleput districts being left free to obtain their supplies from such distillers as it suited them to deal with on payment of Rs. 2 and Rs. 1-6-0 per gallon of 30° under proof as still-head duty in the case of shopkeepers and of taluk vendors, respectively. In "the monopoly supply tracts," viz., parts of Ganjam and Vizagapatam districts, and Nellore, Cuddapah, Bellary *ex* Cantonment, Anantapur, North Arcot, Tanjore, Madura, Tinnevelly, Coimbatore, Salem and the Nílgiri districts and the Wynaad taluk of Malabar district, tenders were invited for the exclusive privilege of supplying country spirits, the charge to be made on shopkeepers and taluk vendors obtaining spirit at distilleries being fixed at Rs. 3-4-0 per gallon of 30° under proof in the case of shopkeepers in the Nílgiri district, at Rs. 3 in the case of the taluk vendor of Wynaad, and at Rs. 2 in the case of taluk vendors in other districts. The price of the spirit to be supplied by distillers whose tenders were accepted varied from Rs. 1-1-0 per gallon (30° under proof) to 7 annas 9 pies and the average was about 10 annas. In the towns of Nellore, Cuddapah, Adóni, Conjeeveram, Vellore, Wálajápet, Tanjore, Kumbakónam, Negapatam, Madura, Coimbatore and Salem, the licenses for shops were sold by Government, the shopkeepers being bound to obtain their supplies from the contractors for the taluks in which the towns were situated at rates not exceeding certain rates prescribed, which were generally higher by about one rupee than the still-head duty, *plus* the cost of liquor payable to the distiller. The rental of the taluk vend farms for the six months was Rs. 5,97,905 and that of the shops Rs. 2,04,170. The demand for the latter half of the year thus consisted of (1) the still-head duty levied at the distilleries, &c., (2) the rental of taluk vend farms, and (3) the rental of shops sold by Government. The Commissioner's report does not specify how much of the demand under country spirits appertains to each of the sub-heads above referred to. The particulars should be given in future reports. In South Arcot the issues of spirit from the distillery on payment of duty amounted to 94,458 gallons of 30° under proof against 77,822 gallons in the previous year, which is attributed to the vigilance of Messrs. Parry and Co. in dealing with smuggling from the French territory. The duty levied was Rs. 2,12,546 or Rs. 29,592 or 16·2 per cent. in excess of the revenue for 1883-84. The subjoined statement shows the consumption of country spirit in the first and second half-years in those districts in which the new system was brought into force during the year:—

	Consumption.							
	1883-84.			1884-85.			Increase or decrease.	
	April to September.	October to March.	Total.	April to September.	October to March.	Total.	April to September.	October to March.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	28,394	31,374	59,765	27,352	23,100	50,452	— 1,039	— 8,274
Vizagapatam	8,561	7,477	16,038	6,946	7,255	14,201	— 1,615	— 222
Nellore	26,685	28,828	55,513	28,715	21,680	50,395	+ 2,030	— 7,148
Cuddapah	36,119	35,602	71,721	34,349	30,060	64,409	— 1,770	— 5,542
Anantapur	18,517	18,828	37,345	19,062	14,832	33,894	+ 545	— 3,996
Bellary Cantonment ..	32,413	33,535	65,948	33,113	31,706	64,819	+ 700	— 1,829
Bellary	20,817	18,431	39,248	18,143	14,067	32,210	— 2,674	— 4,364
Chingleput	25,536	31,204	56,740	27,715	36,695	64,410	+ 2,179	+ 5,491
North Arcot	50,687	58,809	109,496	57,640	63,472	121,112	+ 6,953	+ 4,663
Tanjore	20,565	27,828	48,393	24,129	24,645	48,774	+ 3,564	— 3,183
Trichinopoly	24,508	27,367	51,875	25,545	28,279	53,824	+ 1,037	+ 912
Madura	31,076	35,698	66,774	35,807	33,129	68,936	+ 4,731	— 2,569
Tinnevelly	23,401	28,688	52,089	24,289	25,876	50,165	+ 888	— 2,812
Coimbatore	33,452	34,539	67,991	31,857	25,617	57,474	— 1,595	— 8,922
Nílgiris	29,877	27,576	57,453	24,293	26,481	50,779	— 5,579	— 1,095
Salem	35,327	40,387	75,714	36,287	32,823	69,110	+ 960	— 7,564
Wynaad	5,203	7,938	13,141	5,183	8,042	13,225	— 20	+ 104
							+ 9,295	— 46,350
Total ..	451,135	494,109	945,244	460,430	447,759	908,189	— 37,055	

The agricultural season was on the whole unfavorable, and this to some extent checked consumption. Nevertheless the consumption in the first half of the year was in excess of that of the corresponding period of the previous year by 9,295 gallons or 2 per cent. There was a noticeable deficiency in Ganjam, Vizagapatam, Cuddapah, Bellary, Coimbatore and Nílgiris which is ascribed to the unfavorable character of the

season. In Ganjam and Vizagapatam there appears also to have been an outbreak of smuggling and illicit distillation. In the second half of the year there was a decrease in consumption to the extent of 46,350 gallons as compared with the consumption in the corresponding period of the previous year. The decrease occurred in all the districts excepting Chingleput, North Arcot, Trichinopoly and Wynaad, and was due partly to the unsatisfactory season, but mainly to the high prices at which spirit was sold by the taluk vendors and shopkeepers who found that they had agreed to pay much higher sums than their farms were worth. The increase in consumption in North Arcot and Chingleput is considerable and is ascribed to a favorable season, and as regards the latter district also to the employment of coolies on works damaged by floods.

8. *Arrack revenue in rented taluks.*—The arrack revenue is realized under the renting system in the inland taluks of Vizagapatam and in the district of Kurnool, excepting the taluks of Cumbum and Márkápur. The demand of 1884-85 exceeded that of the previous year by Rs. 51,875, being the net result of an increase of Rs. 58,200 in Kurnool and of a decrease of Rs. 6,325 in Vizagapatam, both of which are sufficiently explained by the Commissioner in paragraph 32 of the report.

9. *Combined arrack and toddy-renting system.*—In the districts of Godávari, Kistna, South Canara and Malabar (excluding the Wynaad taluk) and the Cumbum and Márkápur taluks of Kurnool, the arrack and toddy farms were leased out conjointly, the aggregate rental being Rs. 9,33,785 or Rs. 1,13,860 in excess of the demand of the previous year. The Commissioner reports in paragraph 29 that in the littoral tracts of the Kistna district the strength of spirit sold is considerably under 60° under proof, that the conditions of licenses in regard to strength and prices of liquor are systematically disregarded, and that he has taken steps to remedy this. The Commissioner is requested to submit a separate report on the subject. The Board doubt the advisability of preventing the distillation of weaker liquor than 60° under proof if it is in demand.

10. *Toddy-renting system.*—The toddy rents in districts in which the arrack revenue is separately leased out either under the excise or renting system amounted to Rs. 19,40,100 or Rs. 3,99,102 in excess of the demand of 1883-84. The increase occurred chiefly in the districts marginally noted, and is ascribed by the Commissioner to a general improvement in the value of taluk farms. Since the previous settlement the enhancement of the price of arrack in excise districts doubtless helped to stimulate the consumption of toddy. There was a decrease in the toddy demand in the Vizagapatam, Chingleput, South Arcot, and Madura districts. In the first it was too small to require notice; in Chingleput and Madura it is stated to be due to the former rents having been much too high; and in South Arcot it was almost confined to the Cuddalore and Chidambaram taluks, and was probably due in the former to smuggling from the French territory of Pondicherry.

Cuddapah.	North Arcot.
Anantapur.	Tanjore.
Bellary.	Trichinopoly.
Kurnool (excepting Cumbum and Márkápur taluks).	Tinnevelly.
	Coimbatore.
	Salem.

11. *Arrack and Toddy Revenue under Amani system, Madras.*—The arrack and toddy revenue in the town of Madras was, as in previous years, managed without the intervention of renters, the shopkeepers entering into direct engagement with Government. The subjoined statement shows the net duty realized by Government:—

—	1883-84.	1884-85.	Increase or decrease.
Arrack (Columbo and Puttai).	Rs.	Rs.	Rs.
Gross demand	7,71,320	7,78,185	+ 6,865
Deduct cost of liquor	1,71,471	1,77,144	+ 5,673
Net arrack revenue ...	5,99,849	6,01,041	+ 1,192
Toddy.			
Demand	3,45,870	3,43,921	— 1,949

The net arrack revenue was slightly more and toddy demand slightly less than that of the previous year.

12. *The Miscellaneous Revenue.*—The miscellaneous revenue includes the following items:—

—	1883-84.	1884-85.	Difference.
	Rs.	Rs.	Rs.
1. Demand under the amani system in the agency and hill tracts in Vizagapatam (paragraph 33 of the report)	18,214	26,271	+ 8,057
2. The village rents in the hill tracts of Godávari ...	12,177	14,130	+ 1,953
3. Duty on spirits manufactured under the European system	34,204	29,220	— 4,984
4. Duty on country-brewed beer issued in North Arcot and Nilgiris	2,723	2,225	— 498
5. Fees levied on licenses granted for the sale of European liquor and country-brewed beer	19,625	19,073	— 552
6. Sundry items	3,618	43,612	+ 39,994
Total ...	90,561	1,34,531	+ 43,970

In items 1 and 6 a considerable increase is noticeable. With reference to the former, the report for 1883-84 (appendix F, column 6) gives Rs. 25,174 as the amani demand, that given by the Commissioner in paragraph 33 being Rs. 18,214. If the figure given in the previous year be correct, the increase will only be Rs. 1,097. The Commissioner is requested to explain the discrepancy. The increase in item 6 was due to the increased amount levied from distillers on account of the cost of the guarding and gauging establishments under the new system.

13. The following statement shows the demand, collection and balance both under arrear and current:—

—	Arrear.	Current.	Total.
	Rs	Rs.	Rs.
Demand	2,26,734	71,32,731	73,59,465
Collections within the year ...	1,91,841	68,82,653	70,74,494
Amount remitted within the year.	22,491	5,966	28,457
Total ...	2,14,332	68,88,619	71,02,951
Balance ...	12,402	2,44,112	2,56,514

The total balance at the end of the year was reduced by subsequent collections and remissions to Rs. 49,586 at the end of September 1885. It will be noticed that the arrear demand is given at Rs. 2,26,734, or Rs. 2,515 in excess of the amount shown in the previous year's report. The discrepancy has not been explained. The total receipts as per treasury account amounted to Rs. 70,72,601, or Rs. 1,893 less than the amount shown in the Collector's demand and collection statements. This was probably due to advance collections made in one year on account of the next having been excluded from the demand and collection statements. The Commissioner is requested to compare the two sets of figures in his future reports and explain or adjust the differences.

14. The charges incurred during the year amounted to Rs. 2,30,434 against Rs. 2,01,697 in 1883-84, or excluding the cost price of Columbo and puttai arrack purchased for the town of Madras, to Rs. 53,290 against Rs. 30,226 in 1883-84. The increase of about Rs. 23,000 was distributed as under—

	Rs.
Establishment	14,375
Contingencies	8,689
Total ...	23,064

The increase under the head of establishment was due to the Government gaugers formerly employed at distilleries and excise depôts having been replaced by assistant inspectors under the new system, and to the entertainment of a temporary establishment in the Commissioner's office. The charges for 1883-84 shown in Commissioner's report differs from that given in the Board's report for that year by Rs. 2,310. The difference should have been explained.

15. The receipts and charges for the last eleven years are shown in the following statement:—

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	2,01,697	57,82,426
1884-85	70,72,601	2,30,434	68,42,167

The gross and net revenue of the year under report is the largest that has ever been realized.

16. *Measures for the protection of revenue.*—During the year under review 3,537 persons were prosecuted for offences against Abkári laws, of whom 2,614 were convicted, 858 acquitted, while charges against 65 persons were pending on the 31st March 1885. Details by districts are given in paragraph 52 of the Commissioner's report. No information is given in the report as to means taken for the suppression of smuggling and illicit distillation. The delay in the passing of the Abkári Bill and in the reorganization of preventive establishments referred to in paragraph 51 of the report sufficiently accounts for the poor results obtained in this matter. Moreover, the year had far advanced before the administration of the department was fully made over to the control of the Commissioner, and the salt preventive force had only just time to acquaint themselves with their new duties. The Board expect, however, to receive a fuller account in the next report of the measures taken for the suppression of smuggling and illicit distillation.

17. The following statement shows the number of shops maintained during the year:—

—	1883-84.	1884-85.	Difference.
Shops for sale of—	NO.	NO.	
1. Arrack	17,023	19,218	+ 2,195
2. Toddy	18,727	19,569	+ 842
3. Country-brewed beer	33	51	+ 18
4. European liquors	850	809	— 41

There was an increase of 2,195 in the number of arrack shops. The distribution of the arrack shops in 1884-85 in the excise, rented and amani tracts is shown below:—

—	Population.	Area.	Number of shops.	Population per shop.	Square miles per shop.
		SQ. MILES.			
1. Excise districts	21,273,874	88,356	8,447	2,519	10·46
2. Rented arrack	8,343,072	36,268	10,670	782	3·4
3. Amani, Madras	397,626	26·8	101	3,937	·27
	30,014,572	124,650·8	19,218	1,562	6·49

The above figures show that either the number of shops is too small in excise tracts or that the number in rented tracts is too large and is capable of reduction. The Board request that the Commissioner will carefully consider, in concert with Collectors, the question of the distribution of shops and the practicability of fixing a standard proportion of shops to area and population. The standard will of course be liable to be set aside in tracts of country peculiarly circumstanced.

18. *Consumption of Liquor.*—No means exist for gauging the consumption of toddy or of imported liquors. The consumption of country spirits reduced to 30° under-proof for the whole presidency is given as 1,796,830 gallons against 1,728,329 gallons in the previous year; but it is only in excise districts and in the town of Madras that the returns of consumption can be accepted as trustworthy. The consumption in this area amounted to 1,185,678 gallons against 1,204,241 gallons in the previous year as shown in the subjoined statement:—

Districts.	Population.	Consumption in		Rate per head.	
		1883-84.	1884-85	1883-84.	1884-85.
		GALS.	GALS	GALS.	GALS.
1. Ganjam	1,503,301	59,765	50,452	·039	·033
2. Vizagapatam	838,949	16,038	14,201	·019	·016
3. Nellore	1,220,236	55,513	50,395	·045	·041
4. Cuddapah	1,121,038	71,721	64,409	·063	·057
5. Anantapur	599,889	37,345	33,894	·062	·056
6. Bellary cantonment	53,460	65,948	64,819	1·23	1·21
7. Bellary	672,815	39,248	32,210	·058	·047
8. Madras.. Columbo	405,848	116,192	116,445	·44	·45
Puttai		64,499	65,660		
9. Chingleput	981,381	56,740	64,410	·057	·065
10. North Arcot	1,817,814	109,496	121,112	·063	·066
11. South Arcot	1,814,738	79,306	95,384	·043	·052
12. Tanjore	2,130,383	48,393	48,774	·022	·022
13. Trichinopoly	1,215,033	51,875	53,824	·042	·044
14. Madura	2,168,680	66,774	68,936	·030	·031
15. Tinnevelly	1,699,747	52,089	50,165	·030	·029
16. Coimbatore	1,657,690	67,991	57,474	·041	·034
17. Nílgiris	91,034	57,453	50,779	·63	·55
18. Salem	1,599,595	75,714	69,110	·047	·043
19. Wynaad	88,091	13,141	13,225	·149	·151
Total ..	21,679,722	1,204,241	1,185,678	·06	·05

19. The highest rate of consumption of country spirits per head of the population were—

	GALS.
Bellary cantonment	1·21
Nílgiri district	·55
Madras town	·45
Wynaad	·15

Excluding these four exceptional localities, the rate per head ranged from ·066 gallons in North Arcot to ·016 gallons in Vizagapatam. The lower rates obtained in 1884-85 in many cases were due to the higher prices for which the country spirits were sold during the year. In paragraph 23 of his report the Commissioner gives particulars of consumption in the towns in which the shops were sold separately. The average for the fifteen towns was ·33 gallons per head. The Bellary cantonment takes the lead; Cuddapah, Nellore, and Wálajápet follow with ·53, ·50, and ·42 gallons, and the three Tanjore towns bring up the rear with ·18, ·10, and ·09 gallons per head. The low rates obtaining in these last were due to the more extensive use of toddy from which is drawn a revenue of Rs. 4,79,750, the largest yielded by any district in the presidency. Owing to an oversight which took place with regard to the sale of shops under the new system, this portion of the liquor trade was very seriously damaged, but except in Salem and Coimbatore, the consumption does not appear to have fallen in consequence.

20. *Incidence of the Liquor-tax.*—The total actual revenue from the consumption of spirituous and fermented liquors, including customs duty on imported liquors, was Rs. 73,12,027,* giving Annas 3-9 per head of the population against Annas 3-3 in 1883-84; the rate arrived at is, however, not strictly accurate, as a portion of the liquor imported into the ports of this presidency goes into the territory of Mysore. Details by districts of customs duty are not available, and excluding it and the duty levied on spirits manufactured on the European method and license fees for the sale of European liquors, the incidence per head of the population of the revenue from country liquors for each district is shown in the subjoined statement:—

	Rs.
Gross receipts (Treasury figures) ...	70,72,601
Deduct charges	2,30,434
Net revenue ...	68,42,167
Import duty	4,69,860
Total ...	73,12,027

Districts.	Incidence of the Liquor-tax per head of the population.			Remarks.
	Country spirits.	Toddy including country beer.	Total.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Ganjam	0 0 11	0 0 1	0 1 0	
Vizagapatam	0 0 11	0 0 2	0 1 1	
Godávari	(a) 0 2 7	..	0 2 7	(a) Includes the incidence of the tax on toddy also.
Kistna	(a) 0 2 7	..	0 2 7	
Nellore	0 1 9	0 0 3	0 2 0	
Cuddapah	0 3 0	0 0 8	0 3 8	
Anantapur	0 2 4	0 4 3	0 6 7	
Bellary	0 6 10	0 3 4	0 10 2	
Kurnool	(b) 0 3 9	(c) 0 4 0	0 7 9	(b) Includes the incidence of the tax on toddy in the Cumbum and Márkápur taluks. (c) Excludes
Madras	0 8 2	0 13 1	1 5 3	
Chingleput	0 3 2	0 1 7	0 4 9	
North Arcot	0 3 3	0 1 1	0 4 4	
South Arcot	0 1 7	0 1 4	0 2 11	
Tanjore	0 0 11	0 3 7	0 4 6	
Trichinopoly	0 1 10	0 0 11	0 2 9	
Madura	0 1 2	0 0 4	0 1 6	
Tinnevelly	0 1 0	0 0 8	0 1 8	
Coimbatore	0 2 1	0 1 4	0 3 5	
Nilgiris	2 2 1	0 0 6	2 2 7	
Salem	0 2 2	0 1 7	0 3 9	
South Canara	(a) 0 2 5	..	0 2 5	
Malabar	(a) 0 1 9	..	0 1 9	
Total ..			0 3 4	

Comparing the incidence of the tax on arrack and toddy in the districts in which they were separately dealt with, it will be seen that the incidence is much higher on the former than on the latter except in the Anantapur, Kurnool, Madras, South Arcot and Tanjore districts. In the first two districts the greater portion of the revenue is derived from toddy, which is also the case with Tánjore to a still larger extent. In South Arcot the revenues from arrack and toddy were nearly equal. In the Madras district, the rate obtained for country spirits is exclusive of that for Columbo arrack which is about Annas 15-1 per head. The total rate for spirituous liquors will thus be Rs. 1-7-3 against Annas 13-1 for toddy. Taking all liquors together, the highest rates are in the Nílgiri and Madras districts, being Rs. 2-2-7 and Rs. 1-5-3, respectively. In the Ceded districts and Kurnool and in Chingleput, North Arcot, Tanjore, Salem and Coimbatore the rates exceed the average rate obtained for the presidency. Within these districts are comprised all but two of the municipalities in which the shops have been separately sold, and the high rates above noticed must be due to a large extent to the large consumption of liquor in the municipal towns. In future reports the Commissioner should show the incidence per head separately for each of the municipalities and for the districts exclusive of them. It will then be possible by comparing the figures for adjoining districts to infer how far illicit practices are likely to prevail.

21. The Board are of opinion that the new arrangements introduced on the recommendation of the Abkári Committee, so far as can be judged by the results of six months, have been decidedly successful. The abkári revenue has risen at a bounds,

while there has been no increase in the consumption of spirits. The revenue realized would have been considerably higher but for the failure of some renters and shopkeepers who had offered too high rents for their privileges at the auctions. The sale of small farms and shops by auction is perhaps the weak point of the system, but it is difficult to devise a suitable substitute for it, which is not liable to objection on other grounds. The Board understand that the operation of the auction system has been the subject of investigation in Bombay and the North-West Provinces. The Commissioner might ascertain what decision has been arrived at in those provinces.

22. In conclusion, the Board regret the delay which has taken place in submitting the Commissioner's report. It was due to pressure of work and frequent changes in the office establishments.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Commissioner of Salt and Abkári Revenue.
„ to all Collectors.

Exd. J. Henricus.

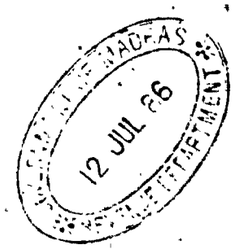
REVENUE DEPARTMENT.

1886.

Board of Revenue,

MADRAS.

No. 5333



Printed July

12 July

Proceedings, 30*th June* 1886, *No.* 1493.

Submitting to Government *Report on the administration of the Abkári Revenue* in the Madras Presidency for 1884-85.

PROCEEDINGS OF THE BOARD OF REVENUE.

READ—the following letter from C. A. GALTON, Esq., Acting Commissioner of Salt and Abkári Revenue, to the Secretary to the Board of Revenue, dated Madras, 10th August 1886, No. 10340:—

I have the honor to reply to the Board's Proceedings, No. 1493, dated 30th June 1886.

2. *Paragraph* 12.—The amani demand of Rs. 25,174, as given in column 6 of appendix F to the Board's report for 1883-84, is correct. The figure given in paragraph 33 of the report for 1884-85 is the arrear balance of 1883-84 collected in 1884-85.

3. *Paragraph* 13.—The difference of Rs. 2,515 between the opening balance of the demand, collection and balance statement as given in the report for 1884-85 and the closing balance of the same statement printed with the report for 1883-84 is due to subsequent alterations made in the demand, collection and balance statements in communication with Collectors. The surmise in this paragraph as to the cause of the difference between the receipts as per treasury accounts and those shown in the demand, collection and balance statements is correct.

4. *Paragraph* 14.—No districtwar details of charges being available in the report for 1883-84, a comparison could not be instituted; consequently the figures furnished by the Collectors were adopted.

5. The Board's instructions in paragraphs 7, 16 and 20 regarding the preparation of future reports have been noted. The inquiry directed in paragraph 21 will be made and the report called for in paragraph 9 will be submitted after reference to the local officers.

6. As regards the question raised in paragraph 17, I venture respectfully to point out that the idea of fixing a standard proportion of shops with reference to area and population is impracticable. There are four main factors which determine the distribution of arrack shops—

(*a*) The density of the population.
(*b*) The proportion of the drinking to the non-drinking classes.
(*c*) The price at which the liquor can be sold.
(*d*) The preference for spirits as compared with toddy.

The proportion of shops to area and population must vary with reference to the foregoing considerations not only in every district but in different parts of each district, and it seems to me useless to attempt to fix any standard. The causes of the variations can, I think, be generally explained by the known characteristics of the several tracts.

7. I enclose a statement showing the proportion of shops to population and area in the rural tracts separately from the towns; a few examples will explain my meaning. Take Bellary, Tanjore and Coimbatore, where the population and area per shop are exceedingly high; in the first and third districts population is sparse and the rate of consumption per head in the rural tracts small (*vide* appendix B to the Administration report); hence the number of shops is small with relation to population in area. In Tanjore, on the other hand, the country is thickly populated, but the number of shops is very small owing to the well-known preference of the people for toddy. Chingleput and South Arcot are thickly populated, and there is a considerable demand for spirits, the rate of consumption per head being high; hence the ratio of population and area to the number of shops is low. The number of shops is, however, very high in South Arcot as compared with North Arcot in which the population and rate of consumption per head is much the same. This may perhaps be attributed to the fact

that South Arcot has, for some years past, been systematically worked by Messrs. Parry and Co. The circumstances of Vizagapatam, the Nílgiris and the Wynaad are special. In the first-mentioned the population and area per shop are both very high. This is due to the very small consumption of *licit* spirits, the rate per head being the smallest in the presidency. In the Nílgiris and Wynaad population is sparse. Accordingly the ratio of area to shops is high, but the consumption is owing to the climate large; hence shops are numerous and population per shop small.

8. In the rented districts statistics of consumption show that the rates per head are, as a rule, much higher than in the excise districts; this is to be expected, considering the low prices at which liquor can be obtained; it is reasonable to expect therefore that shops will be more numerous and the ratios of population and area smaller, and this is what the statement shows; the comparatively high ratio of area in Kurnool is of course due to the extensive hill ranges.

9. I venture to think that a reference to Collectors will elicit nothing of value, and I await further orders before consulting them. The number of shops may well be left to be determined by the ordinary laws of supply and demand, and I do not see how Collectors are to ascertain requirements of different localities with sufficient certainty to admit of any standard that could be insisted upon being arrived at, and if deviation is to be allowed, I do not see any object in having a standard.

ENCLOSURE No. 1.—Statement.

RESOLUTION—dated 13th September 1886, No. 2040.

Submitted for the information of Government with reference to Board's Proceedings, dated 30th June 1886, No. 1493.

2. With reference to the remarks of the Commissioner in paragraph 6, the Board observe that the consumption of spirits on which the number of shops depends is practically determined by the density of population and the degree of preference shown by the people for arrack as compared with toddy; and that it does not appear impracticable to fix a different standard number of shops for arrack and toddy districts with reference to area and population, tracts peculiarly circumstanced being, however, subjected to exceptional treatment. The Board, however, will not insist on any standards being fixed if the number of shops to be licensed is determined by Collectors in communication with the Commissioner and care is taken to see that, on the one hand, encouragement is not given to illicit distillation by licensing too few shops, while on the other, facilities for obtaining liquor are not unduly multiplied.

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department, with a statement.
" Commissioner of Salt and Abkári Revenue.
To all Collectors.

Exd. J. Henrcus.

REVENUE DEPARTMENT.

1886.

Board of Revenue,

MADRAS.

No 7702.

SECRETARIAT MADRAS
21 SEP 86
REV. DEPT.

Printed September th.

RD 21 — —

Ex.

Proceedings, 13*th Sept.* 1886, *No.* 2040.

Submitting to Government remarks of the Commissioner of Salt and Abkári Revenue on the Board's review of the *Abkári Administration Report* of the Madras Presidency for 1884-85; and stating Board's views on the subject of fixing a standard proportion of *shops* with reference to area and population.

19-10-86

Enclosure in a letter

From

The Ag Commissioner of
Salt & Abkari Revenue

To

The Secretary to
Board of Revenue

No 10840 dated August 20, 86

4477/86

Rev 7702 21/9

Districts and Town		Population	Area	Number of shops	Population per shop	Square miles per shop
			Square miles	Excise		Square miles
Ganjam		1,503,301	3,106	828	1,816	3·7
Vizagapatam		838,949	3,504	128	6,554	27·3
Nellore	Town	27,505	25	31	887	·8
	Rest of the District	1192,731	8,714	676	1764	12·9
Cuddapah	Town	18,982	19	18	1054	1·06
	Rest of the district	1,102,056	8,726	647	1,703	13·5
Anantapur		599,889	5,103	357	1,680	14·2
Bellary	Town	53,460	26	65	822	·4
	Adoni	22,441	3	10	2,244	·3
	Rest of the district	650,374	5,711	259	2,511	22·0
Chingleput	Conjeeveram	37,275	9	18	2,071	·5
	Rest of the District	944,106	2,833	387	2,439	7·3
North Arcot	Vellore	37,491	4	17	2,205	·23
	Walajapet	10,387	1	11	944	·09
	Rest of the district	1,769,936	7,251	562	3149	12·9
South Arcot		1814,738	4,873	982	1,848	4·9
Tanjore	Town	54,745	8	26	2106	·3
	Kumbakonam	50,098	3	22	2277	·14
	Negapatam	53,855	7	18	2992	·4
	Rest of the District	1971,685	3,636	217	9086	16·7
Trichinopoly	Trichinopoly & Srirangam	104,222	17	24	4343	·7
	Rest of the District	1,[illegible],911	3,544	315	3526	11·2
Madura	Town	73,807	4	27	2734	·15
	Rest of the District	2,094,873	8,397	763	2745	11·00
Tinnevelly		1,699,747	6,381	773	2,198	6·9
Coimbatore	Town	38,967	3	24	1,624	·1
	Rest of the District	1,618,723	7,839	486	3,331	16·1
Salem	Town	50,667	3	28	1809	·1
	Rest of the District	1,548,928	7,650	582	2,661	13·1
Nilgiris		91,034	957	52	1751	18·4
Wynaad		88,091	999	94	937	10·6
	Total	21,273,874	88,356	8447	2519	10·46
				Rented		
Vizagapatam		1,149,099	6045	1990	738	3·9
Godavari		1,744,957	5560	1507	1,157	3·6
Kistna		1,548,480	8471	2969	521	2·8
Kurnool		678,531	7,533	622	1091	12·1
South Canara		955,842	3,902	897	1065	4·3
Malabar		2,[illegible]143	4,767	2685	818	1·7
	Total	8,343,072	36,268	10,670	782	3·4
				Amani		
Madras		397,626	26·8	101	3937	·27
	Total	397,626	26·8	101	3937	·27
Grand Total		30,014,572	124650·8	19,218	1562	6·49

Salt and Abkari Comm's Office
Madras
August 10, 1886.

Harold Fowle
On Special duty
for Comm. of Salt and Abkari Revs.

Sep: Rev no. 196
abbrev.

10

G. chq 909 a/c 22-10-86

Draft G.O.

C. nos 5553 + 7702.

{ Board's Proc: dy 30 June 1886 No 1493. and 13 Sep following No 2040.

The delay by the Board in the review of this report deprives it of much of its utility.

4000 19/10

Demand and Realisations

2 The important changes initiated during the year under report (1882-83) are so fully described by the Commissioner and the Board that a brief review of the leading features of the report and of the financial results so far as they are traceable to those changes is all that is required.

The total Abkari demand for the year amounted to Rs 71,32,731 against Rs 59,81,791 for the previous year, giving an increase of 11½ lakhs of rupees. Of this increase a little more than 7 lakhs appears in Assam (Cooch Behar) under the head Excise while the remainder is shown under Customs and Income-tax.

15

19-10-86.

nearly 4 lakhs in Toddy
revenue, and the remainder
under the head Miscellaneous
which consists of Sundry
Small items of a fluctuating
nature. The increase in
Arrack revenue is due
mainly (vide supra) to the new System
of Leasing the Consumption
of Country Spirits, which
was in force in all excise
Districts except South Arcot
during the Second half of
the year. The increase in
Toddy revenue is due to enhanced rentals obtained on the sale
of the Farms on the termination
of the last leases, and is the
result of the natural develop-
ment of this Source of revenue
undisturbed as in previous
years by reckless competition
at Sales followed by disastrous
failures. It is to some extent
ascribable also to the
improved condition of the
agricultural classes in those
parts of the country where

had suffered from the famine
of 1876 & 1877 and had not fully
recovered at the previous Sale
of the Leases.

3 The demand for the year
added to the arrear balances
which stood over at the end
of the previous year gave a
total of Rs 73.57.465 of which
Rs 70.74.608 were collected within
the year and Rs 28457 remitted,
leaving a balance of Rs 256574.
distributed under the usual heads
as shown in the margin.

4 The large balance under
the head of Arrack (Rs 168121)
is not explained; but it is
obvious that 29 per cent of
it ~~stood over in one District~~
Kistnah represents the balance
of both Arrack and Toddy
revenue in the Kistnah
District (not under the Excise
Supdt) where both were
rented together. The balance
under Toddy refers to those
Districts only in which it

	Current demand	Arrear	Total
	Rs	Rs	Rs
Arrack	168121	4.605	1.72.726
Toddy	71.287	7.797	79084
Misc	4704	"	4704
	244.112	12.402	256.574

is separately leased out, and considering that there has an increase of close upon 4 lakhs of rupees under this distinct head, the fact that only a small balance (Rs. 71,287) was left uncollected out of the current demand is satisfactory.

5. The report gives no information as to the comparative returns of the arrack revenue, of which, under the new system, the separate payments for the privilege of vend form an essential part; neither does it show what the total revenue for the corresponding halves of this and the previous year was. Hence it is impossible to find out the exact amount of increase which resulted from the changes introduced, which were in force in the second half of the year. Taking for two

Financial result of the changes introduced.

1883-84	20.05.063
1884-85.	25.32.370
Increase	527.307

with future reports the Commissioner should furnish a statement of arrack revenue showing separately the demand and collection under the heads of still head duty, rentals of vend farms and rentals of independent shops (the latter two separately) and other miscellaneous items. Where the actual demand under the second of these main heads varies from the nominal rental, the reasons should be explained by footnote.

6. Taking for two years the total arrack revenue of those districts which were brought under the new system (the Nilgiris and part of Tinnevelly) and the Shevaroy revenue for which is not separately known, it is observed that there was an increase of 5½ lakhs of rupees this represents the rebate from the

the changes for the half year after deducting loss from reduced issues for the whole year (due chiefly to causes concomitant with the new system. Change of system Vide infra), which may be roughly estimated at Rs 60000. The rentals of Vend farms and undistributed shops for the half year from which comes this increase were Rs 802075, but this amount was not fully realized as in several cases the bids at auctions sales were recklessly high and the renters consequently failed.

In the consumption of Country Spirit, reduced to 30° U.P., in those parts of the Presidency where it is possible to gauge it, there was on the whole a falling off of 18647 gallons resulting out of a decrease of 37055 gallons in the areas in which the new system was in force in the second half of the year and an increase of 18408 gallons outside those areas. The greater part of the decrease in the areas first mentioned was due

		× gals.	
	1883-84	928041	
	1884-85.	892211	
		35830	

Still-head duty at roughly (Rs 15,63427 ÷ 920505 gals =) R 1-11-2 . . . Rs 60836

		Rs	
Vend farms		597905	
Shops		204170	
		802075	

Consumption of Country Spirits

	1883-84	1884-85	
× areas under the new system	945244	908189	— 37055
areas outside (South Arcot & Madura towns)	251318	269726	+ 18408
	1196562	1177915	— 18647

due to unfavorable agricultural season and other causes independent of the change of system, and the rents to the renters of vend farms and shop licenses having, in order to meet an abnormally high rental, run up retail prices. Prices however will soon adjust themselves and as full consumption develops under efficient preventive arrangements, the vendor will find his profits increased, sales instead of increasing lessening prices. On the whole there is little doubt that the revenue is distinctly benefited by the changes introduced and that the increase which has been actually obtained clearly represents what under the old system would have to a great extent, if not wholly, gone to contractors who held monopolies of both supply and vend. It is here to be observed that the legislature enactment (Madras Act I of 1886) passed for the more effective

effective protection of the Abkari revenue did not come into force until about the close of the year, and that preventive establishments were not organized until after it. Thus illicit distillation was not checked to a great extent in one district (Ganjam) and in two districts (Kistna and Godavari) of which the circumstances are peculiar, even assumed larger proportions.

8. Outside the areas brought under the new System, the most noticeable increase (11,599 gallons) appears in South Arcot and is due to the more effective measures adopted to check smuggling from the adjoining French Settlement and to the vigilance exercised by the Coast Preventive Service.

9. In the areas where alone means of gauging the consumption of

Rates of Consumption per head of the Population

	gal
Nellore	.50
Cuddapah	.53
Kurnool	.27
Conjeveram	.26
Vellore	.34
Walajapet	.42
Salem	.18
Coimbatore	.18
Nilgiris	.18
Trichinopoly & Trivangam	.25
Madura	.19
Tinnevelly	.24
Malabar	.20
South Canara	~~.77~~

Rates of revenue per gallon of Country Spirits

of Country Spirits exist the highest rates per head of the population were:—

In Bellary Cantonment	gal 1.21
On the Nilgiris	.55
In Madras town under direct management	.38

The lowest were:—

The coast taluks of the Vizagapatam district	.016
Tanjore district	.022
Tinnevelly district	.029

In towns in which shops were licensed independently of the rural farms (Bellary Cantonment and Madras excepted), the rates ranged as shown in the margin, the highest being in Cuddapah .53 and the lowest in ~~Tanjore~~ The three towns of Tanjore

10 In para 57 of the report Mr Willock gives an interesting table of the rates of revenue per gallon

gallon of Country Spirits
of 30° u. P. as deduced from
the financial results of
the working of the new System
in the second half of
the year under review.

In this table for the districts
of Bellary and Trichinopoly
he enters the rates of Still
head duty charged for the
rural tracts (Rs 1-8-3 and
1-6-0 respectively) instead
of the higher rates obtain-
able by applying the Special
rates for the Bellary Can-
tonment and the towns of
Trichinopoly and Srirangam
to the Consumption therein. Cor-
recting the entries of Still
head duty in these cases
accordingly, and assuming
that Mr Willcock has accurately
calculated the proportion
of actual reductions under
the head of Vend fees and
separated Shop rents, the
rates per gallon of both
30° u. P. and London proof for

for the several districts
come out as follows:-

Districts	Per gallon 30° u.P. Still head duty Rs a p	Vend rents Rs a p	Total Rs a p	Per gallon of proof spirit. Total Rs a p
Ganjam	1 4 -	1 2 6	2 6 6	3 7 2
Vizagapatam (Coast taluks)	1 2 -	1 8 1	2 10 1	3 12 1
Nellore	1 4 -	1 8 0	2 12 0	3 14 10
Cuddapah	1 6 3	2 9 4	3 15 7	5 10 10
Anantapur	1 6 3	1 13 8	3 3 11	4 10 2
Bellary	1 13 7	1 14 10	3 12 5	5 6 4
Chingleput	1 6 -	1 2 11	2 8 11	3 10 5
North Arcot	1 6 -	1 9 3	2 15 3	4 3 6
Tanjore	1 7 5	- 12 3	2 3 8	3 2 11
Trichinopoly	1 11 1	1 5 0	3 0 1	4 4 8
Madura	1 7 0	1 1 4	2 8 4	3 9 7
Tinnevelly	1 8 1	1 3 1	2 11 2	3 13 8
Coimbatore	1 8 3	3 3 7	4 11 10	6 12 4
Nilgiris	2 6 6	2 0 5	4 6 11	6 5 4
Salem	1 4 6	2 8 9	3 13 3	5 7 6
Wynaad	1 15 0	0 5 4	2 4 4	3 3 11

It is observed that in the districts of Cuddapah Anantapur, Bellary, North Arcot, Trichinopoly, Coimbatore, Nilgiris and Salem, the rate of Customs import duty, viz, Rs 4 per gallon, has been exceeded

* The revenue including vend rents exceeded

Statistics admitted to be
imperfect and to a great Extent
~~and to a great Extent~~ inac-
curate. So far as these
go however, the results
can scarcely be deemed
~~are anything but~~ Satisfactory.
It is to be Expected there
was a wide prevalence
of illicit practices in the
four Northern and the two
West Coast districts
but the very small number
of offences returned from
Cuddapah, Anantapur
and Bellary shows that
detection of offences could
have hardly received any
attention in those districts
while the high proportion
of acquittals to Convictions
in Godavari, North Arcot
and Salem indicates either
~~Culpable~~ ~~to the~~ lack of proper dis-
crimination in arrests
or
~~and~~ of due care in Con-
-ducting prosecutions. Now
that adequate preventive
as well as administrative
measures

	offences reported	
	Cases	Persons
* Ganjam	196	350
Vizagapatam	264	409
Godavari	257	374
Kistna	157	211
Nellore	443	535
South Canara	266	311
Cuddapah	15	19
Anantapur	22	31
Bellary	52	57

	Persons	
	Convicted	acquitted
Godavari	244	132
North Arcot	44	44
Salem	43	25

* Report para 55.

measures have taken
gained the Government
look for marked improve
-ment as well in Coping
with transgressions of the
laws as in placing before
Government clear and
accurate information in
respect of preventive opera
-tions. Measures for the
suppression of illicit dis
-tillation for which the Ex
-cise Committees of Ganjam offer
special facilities are under
consideration and the Inspg
-ector across the Hyderabad
frontier into the Kurnool
district to which the
Commissioner refers should
be watched and grappled
with.

12. The Record of the proceedings of the Board of Revenue contains the Commissioners reply to the Board's suggestion in regard to the Record of these papers

to the number of shops
to be allowed for the sale
of arrack and toddy, that a
standard proportion to area
and population should be
fixed. Mr. Galton correctly rightly
points out that the factors
which ought to determine
the distribution of shops are
not area and population
merely but also the proportion
of drinking to non-drinking
classes and the preference
the former show to either
arrack or toddy as between
the two: etc. marked tendency towards imported
liquor. where such is ob-
jectionable, should be con-
sidered also. The Govern-
ment appreciate therefore
the Board's final Conclusion
and direct that the number
of shops to be licensed be
determined for each local
area and each town after
careful inquiry into its actual
and

entirely agree with Mr. Galton
that it is useless at present to attempt
to fix any standard, and that
the new system of manage-
ment, which is intended to
adapt by the operation of
spontaneous causes the shop
facilities of locality to the demand
must be allowed to be develop-
itself for a considerable period

and peculiar character
- istick.

before any standard can be
arrived at. It no standard
that could now be fixed
can be other than mischie-
vous.

W.A.

To The Board of Revenue } Dec. 4-11-86.
1 Copy to the Salt & Abkaree }
4

8.12.86 with Epistolary Abs. S.No. 1
Govt. Secretariat 2 Encl. 9.12.10.86

Govt. No. 909 A.
Copy to the Secy. to Govt. Dept.
of Finance & Commerce.
Asst. Secy. to Govt.

Mad. G. O. on C. Nos 5333 & 7702.

Abkari administration Report for 1884-85.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 30th June 1886, No. 1493 :—

Read—Administration Report of the Madras Abkári Department for 1884-85.

Resolution—dated 30th June 1886, No. 1493.

With the letter above recorded, the Commissioner of Salt and Abkári Revenue submits his report on the administration of Abkári revenue during the year 1884-85.

2. In July 1884, the Abkári administration was placed under the control of the Commissioner, and Collectors were directed to report on all matters relating to the Abkári revenue to the Board through the Commissioner.

3. Chapter I of the Commissioner's report contains a full account of the changes introduced into the Abkári administration during the year. They had reference chiefly to the realization of the revenue from country spirits in excise districts. The decline of the revenue in these districts had for some time attracted the attention of Government, and on consideration of a full report submitted by the Board on the question, the Government came to the conclusion that the system in force needed remodelling in several important respects. The large areas, usually comprising entire districts, entrusted to the management of contractors selected on consideration of tenders received, had enabled a few rich firms to combine to keep down the revenue guaranteed for the several farms, to make a considerable profit out of the business without bestowing much attention on its management, and thus practically defeat the object for which guarantees were required. The levy of a fixed uniform rate of duty throughout whole districts, and the regulations as regards prices at which spirit was to be sold, had on the other hand to a great extent disabled them from dealing effectually with illicit distillation by adapting prices to the circumstances of different localities. It was therefore considered desirable to relax the rigidity of the system, so as to allow of freer play to natural influences. Mr. Wilson, then additional Member of the Board, had also at the same time pointed out that the position occupied by Government in regard to the liquor traffic, and especially the employment of contractors with monopoly privileges for the supply of liquor to the population, was anomalous, that a system of license and excise should be substituted for the existing monopolies, and contractors dispensed with. The Government, in view of these considerations, appointed a committee consisting of Messrs. Garstin, H. E. Stokes, Wilson and Bliss to investigate the question and submit proposals for improved administration. The contractors in several districts having neglected to employ sufficient establishments for the suppression of illicit distillation as they were bound to do under the terms of their contracts, the Government directed that for the future the duty should be undertaken by the Commissioner of Salt Revenue who has a special establishment organized

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for the protection of Salt revenue, which with additions was to be made available for Abkári preventive service. The sanction of the Secretary of State was applied for and obtained for an addition of Rs. 500 per mensem to the salary of the Commissioner on account of the additional duties thrown on him.

4. The Abkári Committee presented their report in April 1884. The *rationale* of their recommendations may be briefly stated to be as follows: Free trade principles are entirely inapplicable to the sale of liquor, the consumption of which it is desirable to discourage by the imposition of as high a duty as it is possible to levy without giving an incentive to illicit practices; and the traffic in liquors should therefore in the interests of public morality continue to be regulated by Government. The duty leviable in different parts of the country varies considerably, depending as it does on the climate, the habits and religious prejudices of the population and facilities for obtaining liquor by illicit means, and the plan of realizing the whole revenue by a uniform excise duty hitherto adopted is not calculated to secure the end in view, for where the duty is found to be too low it encourages extension of consumption, and where it is too high it acts as incentive to illicit practices. The Committee therefore recommended that the revenue should be obtained partly by the levy of a still-head duty on liquor issued from distilleries and partly by sums paid for the privilege of sale whether in particular shops or tracts of country, the additional duty realizable in particular localities being determined by the bids for the licenses for the sale of liquor in those localities which were to be put up to public competition. The first step necessary to carry out this scheme was the separation of the privilege of manufacture from that of sale. With regard to the privilege of manufacture of spirit, the Committee considered that the monopoly system should gradually be displaced by the "free-supply" system under which all distillers desirous of maintaining distilleries were to be granted licenses subject to such conditions as it might be found necessary to prescribe for the protection of the revenue. Competition among distillers under the free-supply system would, it was thought, tend in the direction of improving the quality of the liquor and of cheapening its price. The free-supply system could, however, be introduced at the outset only at places where there was a reasonable certainty that a number of distillers would maintain a stock of liquor sufficient to meet requirements and to compete for the custom of licensed vendors. As regards the privilege of sale the intention was eventually to determine the number and localities of the shops where liquor was to be sold and to sell licenses for those shops annually by public auction, dispensing with contractors or middlemen altogether. The experiment to begin with was to be tried in a few large towns where the shopkeepers being substantial men might be trusted to be able to procure supplies of liquor from a distance should local supplies fail. In the rural tracts, however, contractors were to continue to be employed for the present, but as a first step towards the abolition of middlemen, the size of the farms was to be considerably reduced. In certain other municipal towns the Committee suggested as an intermediate stage that licenses for shops should be sold by auction, the shopkeepers being bound to purchase their liquor from contractors for the adjoining rural farms at rates not exceeding certain prescribed rates. The Committee further proposed that licenses for sale of foreign liquors also should be sold by auction, all spirits manufactured in the country and paying duty at the tariff rate being included under the term foreign liquors, while spirits of strength not exceeding 20° under proof and paying a duty less than the tariff rate of duty were to be considered country spirit. As regards toddy administration, the Committee recommended the introduction of the tree-tapping license-fee system, the details of which it is unnecessary to discuss, as it was not introduced during the year under report. The Committee submitted at the same time a bill for the consolidation and amendment of the laws relating to the Abkári revenue.

5. The proposals of the Committee were accepted in their entirety by Government, who directed that the scheme should be brought into force from 1st October 1884, the monopoly contracts in the excise districts which were to expire on 31st March 1884 having been in the meanwhile extended to the former date. In South Arcot, however, the old excise system was continued throughout the year, Messrs. Parry and Co. having been allowed a further extension of their contract in consideration of their special fitness to cope with smuggling from the adjoining French territory of Pondicherry.

6. The total Abkári current demand for the year amounted to Rs. 71,32,731 against Rs. 59,81,791 in the previous year as shown in the subjoined statement:—

	1883-84. Rs.	1884-85. Rs.
I. Revenue from spirits in tracts under the excise system	22,47,807	27,85,024
II. Arrack rents under the renting system ...	1,65,310	2,17,185
III. Combined arrack and toddy rents	8,19,925	9,33,785
IV. Toddy rents	15,40,998	19,40,100
V. Arrack revenue under amani system in Madras town	7,71,320	7,78,185
VI. Toddy revenue under amani system in Madras town	3,45,870	3,43,921
VII. Miscellaneous	90,561	1,34,531
Total ...	59,81,791	71,32,731

7. *Arrack revenue in excise districts.*—There was an increase in the demand under this head of Rs. 5,37,217. As already stated, during the first half of the year, the old excise system was in force, and the revenue realized consisted entirely of the duty on issues of liquor from the distillery and the surcharge made on spirit sold in certain municipal towns. During the latter half of the year, Chingleput and Trichinopoly districts and the Bellary cantonment were declared to be "free-supply tracts," the shopkeepers in the towns of Trichinopoly and Bellary and the contractors to whom the privilege of selling country spirits in taluk farms was leased out in Trichinopoly and Chingleput districts being left free to obtain their supplies from such distillers as it suited them to deal with on payment of Rs. 2 and Rs. 1-6-0 per gallon of 30° under proof as still-head duty in the case of shopkeepers and of taluk vendors, respectively. In "the monopoly supply tracts," viz., parts of Ganjam and Vizagapatam districts, and Nellore, Cuddapah, Bellary *ex* Cantonment, Anantapur, North Arcot, Tanjore, Madura, Tinnevelly, Coimbatore, Salem and the Nílgiri districts and the Wynaad taluk of Malabar district, tenders were invited for the exclusive privilege of supplying country spirits, the charge to be made on shopkeepers and taluk vendors obtaining spirit at distilleries being fixed at Rs. 3-4-0 per gallon of 30° under proof in the case of shopkeepers in the Nílgiri district, at Rs. 3 in the case of the taluk vendor of Wynaad, and at Rs. 2 in the case of taluk vendors in other districts. The price of the spirit to be supplied by distillers whose tenders were accepted varied from Rs. 1-1-0 per gallon (30° under proof) to 7 annas 9 pies, and the average was about 10 annas. In the towns of Nellore, Cuddapah, Adóni, Conjeeveram, Vellore, Wálajápet, Tanjore, Kumbakónam, Negapatam, Madura, Coimbatore and Salem, the licenses for shops were sold by Government, the shopkeepers being bound to obtain their supplies from the contractors for the taluks in which the towns were situated at rates not exceeding certain rates prescribed, which were generally higher by about one rupee than the still-head duty, *plus* the cost of liquor payable to the distiller. The rental of the taluk vend farms for the six months was Rs. 5,97,905, and that of the shops Rs. 2,04,170. The demand for the latter half of the year thus consisted of (1) the still-head duty levied at the distilleries, &c., (2) the rental of taluk vend farms, and (3) the rental of shops sold by Government. The Commissioner's report does not specify how much of the demand under country spirits appertains to each of the sub-heads above referred to. The particulars should be given in future reports. In South Arcot the issues of spirit from the distillery on payment of duty amounted to 94,458 gallons of 30° under proof against 77,822 gallons in the previous year, which is attributed to the vigilance of Messrs. Parry and Co. in dealing with smuggling from the French territory. The duty levied was Rs. 2,12,546 or Rs. 29,592 or 16·2 per cent. in excess of the revenue for 1883-84. The subjoined statement shows the

consumption of country spirit in the first and second half-years in those districts in which the new system was brought into force during the year :—

—	Consumption.							
	1883-84.			1884-85.			Increase or decrease.	
	April to September.	October to March.	Total.	April to September.	October to March.	Total.	April to September.	October to March.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	28,391	31,374	59,765	27,352	23,100	50,452	— 1,039	— 8,274
Vizagapatam	8,561	7,477	16,038	6,946	7,255	14,201	— 1,615	— 222
Nellore	26,685	28,828	55,513	28,715	21,680	50,395	+ 2,030	— 7,148
Cuddapah	36,119	35,602	71,721	34,349	30,060	64,409	— 1,770	— 5,542
Anantapur	18,517	18,828	37,345	19,062	14,872	33,804	+ 545	— 3,996
Bellary Cantonment ..	32,413	33,535	65,948	33,113	31,706	64,819	+ 700	— 1,829
Bellary	20,817	18,431	39,248	18,143	14,067	32,210	— 2,674	— 4,364
Chingleput	25,536	31,204	56,740	27,715	36,695	64,410	+ 2,179	+ 5,491
North Arcot	50,687	58,809	109,496	57.640	63,472	121,112	+ 6,953	+ 4,663
Tanjore	20,565	27,828	48,393	24,129	24,645	48,774	+ 3,564	— 3,183
Trichinopoly	24,508	27,367	51,875	25,545	28,279	53,824	+ 1,037	+ .912
Madura	31,076	35,698	66,774	35,807	33,129	68,936	+ 4,731	— 2,569
Tinnevelly	23,401	28,688	52,089	24,289	25,876	50,165	+ 888	— 2,812
Coimbatore	33,452	34,539	67.991	31,857	25,617	57,474	— 1,595	— 8,922
Nilgiris	29,877	27,576	57,453	24,298	26,481	50,779	— 5,579	— 1,095
Salem	35,327	40,387	75,714	36,287	32,823	69,110	+ 960	— 7,564
Wynaad	5,203	7,938	13,141	5,183	8,042	13,225	— 20	+ 104
							.. 9,295	— 46,350
Total ..	451,135	494,109	945,244	460,430	447,759	908,189	— 37,055	

The agricultural season was on the whole unfavorable, and this to some extent checked consumption. Nevertheless the consumption in the first half of the year was in excess of that of the corresponding period of the previous year by 9,295 gallons or 2 per cent. There was a noticeable deficiency in Ganjam, Vizagapatam, Cuddapah, Bellary, Coimbatore and Nilgiris which is ascribed to the unfavorable character of the season. In Ganjam and Vizagapatam there appears also to have been an outbreak of smuggling and illicit distillation. In the second half of the year there was a decrease in consumption to the extent of 46,350 gallons as compared with the consumption in the corresponding period of the previous year. The decrease occurred in all the districts excepting Chingleput, North Arcot, Trichinopoly and Wynaad, and was due partly to the unsatisfactory season, but mainly to the high prices at which spirit was sold by the taluk vendors and shopkeepers who found that they had agreed to pay much higher sums than their farms were worth. The increase in consumption in North Arcot and Chingleput is considerable and is ascribed to a favorable season, and as regards the latter district also to the employment of coolies on works damaged by floods.

8. *Arrack revenue in rented taluks.*—The arrack revenue is realized under the renting system in the inland taluks of Vizagapatam and in the district of Kurnool, excepting the taluks of Cumbum and Márkápur. The demand of 1884-85 exceeded that of the previous year by Rs. 51,875, being the net result of an increase of Rs. 58,200 in Kurnool and of a decrease of Rs. 6,325 in Vizagapatam, both of which are sufficiently explained by the Commissioner in paragraph 32 of the report.

9. *Combined arrack and toddy-renting system.*—In the districts of Godávari, Kistna, South Canara and Malabar (excluding the Wynaad taluk) and the Cumbum and Márkápur taluks of Kurnool, the arrack and toddy farms were leased out conjointly, the aggregate rental being Rs. 9,33,785 or Rs. 1,13,860 in excess of the demand of the previous year. The Commissioner reports in paragraph 29 that in the littoral tracts of the Kistna district the strength of spirit sold is considerably under 60° under proof, that the conditions of licenses in regard to strength and prices of liquor are systematically disregarded, and that he has taken steps to remedy this. The Commissioner is requested to submit a separate report on the subject. The Board doubt the advisability of preventing the distillation of weaker liquor than 60° under proof if it is in demand.

10. *Toddy-renting system.*—The toddy rents in districts in which the arrack revenue is separately leased out either under the excise or renting system amounted to Rs. 19,40,100 or Rs. 3,99,102 in excess of the demand of 1883-84. The increase occurred chiefly in the districts marginally noted, and is ascribed by the Commissioner to a general improvement in the value of taluk farms. Since the previous settlement the enhancement of the price of arrack in excise districts doubtless helped to stimulate the consumption of toddy. There was a decrease in the toddy demand in the Vizagapatam, Chingleput, South Arcot and Madura districts. In the first it was too small to require notice; in Chingleput and Madura it is stated to be due to the former rents having been much too high; and in South Arcot it was almost confined to the Cuddalore and Chidambaram taluks, and was probably due in the former to smuggling from the French territory of Pondicherry.

Cuddapah.	North Arcot.
Anantapur.	Tanjore.
Bellary.	Trichinopoly.
Kurnool (excepting Cumbum and Márkápur taluks).	Tinnevelly.
	Coimbatore.
	Salem.

11. *Arrack and Toddy Revenue under Amani system, Madras.*—The arrack and toddy revenue in the town of Madras was, as in previous years, managed without the intervention of renters, the shopkeepers entering into direct engagement with Government. The subjoined statement shows the net duty realized by Government :—

—	1883-84.	1884-85.	Increase or decrease.
Arrack (Columbo and Puttai).	RS.	RS.	RS.
Gross demand	7,71,320	7,78,185	+ 6,865
Deduct cost of liquor	1,71,471	1,77,144	+ 5,673
Net arrack revenue ...	5,99,849	6,01,041	+ 1,192
Toddy.			
Demand	3,45,870	3,43,921	— 1,949

The net arrack revenue was slightly more and toddy demand slightly less than that of the previous year.

12. *The Miscellaneous Revenue.*—The miscellaneous revenue includes the following items :—

—	1883-84.	1884-85.	Difference.
	RS.	RS.	RS.
1. Demand under the amani system in the agency and hill tracts in Vizagapatam (paragraph 33 of the report)	18,214	26,271	+ 8,057
2. The village rents in the hill tracts of Godávari ...	12,177	14,130	+ 1,953
3. Duty on spirits manufactured under the European system	34,204	29,220	— 4,984
4. Duty on country-brewed beer issued in North Arcot and Nilgiris	2,723	2,225	— 498
5. Fees levied on licenses granted for the sale of European liquor and country-brewed beer	19,625 3,618	19,073 43,612	— 552 + 39,994
6. Sundry items			
Total ...	90,561	1,34,531	+ 43,970

In items 1 and 6 a considerable increase is noticeable. With reference to the former, the report for 1883-84 (appendix F, column 6) gives Rs. 25,174 as the amani demand, that given by the Commissioner in paragraph 33 being Rs. 18,214. If the figure given in the previous year be correct, the increase will only be Rs. 1,097. The

Commissioner is requested to explain the discrepancy. The increase in item 6 was due to the increased amount levied from distillers on account of the cost of the guarding and gauging establishments under the new system.

13. The following statement shows the demand, collection and balance both under arrear and current :—

—	Arrear.	Current.	Total.
	RS.	RS.	RS.
Demand	2,26,734	71,32,731	73,59,465
Collections within the year ...	1,91,841	68,82,653	70,74,494
Amount remitted within the year.	22,491	5,966	28,457
Total ...	2,14,332	68,88,619	71,02,951
Balance ..	12,402	2,44,112	2,56,514

The total balance at the end of the year was reduced by subsequent collections and remissions to Rs. 49,586 at the end of September 1885. It will be noticed that the arrear demand is given at Rs. 2,26,734 or Rs. 2,515 in excess of the amount shown in the previous year's report. The discrepancy has not been explained. The total receipts as per treasury account amounted to Rs. 70,72,601 or Rs. 1,893 less than the amount shown in the Collector's demand and collection statements. This was probably due to advance collections made in one year on account of the next having been excluded from the demand and collection statements. The Commissioner is requested to compare the two sets of figures in his future reports and explain or adjust the differences.

14. The charges incurred during the year amounted to Rs. 2,30,434 against Rs. 2,01,697 in 1883-84, or excluding the cost price of Columbo and Puttai arrack purchased for the town of Madras, to Rs. 53,290 against Rs. 30,226 in 1883-84. The increase of about Rs. 23,000 was distributed as under—

	RS.
Establishment	14,375
Contingencies	8,689
Total ...	23,064

The increase under the head of establishment was due to the Government gaugers formerly employed at distilleries and excise depôts having been replaced by assistant inspectors under the new system, and to the entertainment of a temporary establishment in the Commissioner's office. The charges for 1883-84 shown in Commissioner's report differ from that given in the Board's report for that year by Rs. 2,310. The difference should have been explained.

15. The receipts and charges for the last eleven years are shown in the following statement :—

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	57,33,523
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	2,01,697	57,82,426
1884-85	70,72,601	2,30,434	68,42,167

The gross and net revenue of the year under report is the largest that has ever been realized.

16. *Measures for the protection of revenue.*—During the year under review 3,537 persons were prosecuted for offences against Abkári laws, of whom 2,614 were convicted, 858 acquitted, while charges against 65 persons were pending on the 31st March 1885. Details by districts are given in paragraph 52 of the Commissioner's report. No information is given in the report as to means taken for the suppression of smuggling and illicit distillation. The delay in the passing of the Abkári Bill and in the re-organization of preventive establishments referred to in paragraph 51 of the report sufficiently accounts for the poor results obtained in this matter. Moreover, the year had far advanced before the administration of the department was fully made over to the control of the Commissioner, and the salt preventive force had only just time to acquaint themselves with their new duties. The Board expect, however, to receive a fuller account in the next report of the measures taken for the suppression of smuggling and illicit distillation.

17. The following statement shows the number of shops maintained during the year :—

—	1883-84.	1884-85.	Difference.
	NO.	NO.	
Shops for sale of—			
1. Arrack	17,023	19,218	+ 2,195
2. Toddy	18,727	19,569	+ 842
3. Country-brewed beer	33	51	+ 18
4. European liquors	850	809	— 41

There was an increase of 2,195 in the number of arrack shops. The distribution of the arrack shops in 1884-85 in the excise, rented and amani tracts is shown below :—

—	Population.	Area.	Number of shops.	Population per shop.	Square miles per shop.
		SQ. MILES.			
1. Excise districts	21,273,874	88,356	8,447	2,519	10·46
2. Rented arrack	8,343,072	36,268	10,670	782	3·4
3. Amani, Madras	397,626	26·8	101	3,937	·27
	30,014,572	124,650·8	19,218	1,562	6·49

The above figures show that either the number of shops is too small in excise tracts or that the number in rented tracts is too large and is capable of reduction. The Board request that the Commissioner will carefully consider, in concert with Collectors, the question of the distribution of shops and the practicability of fixing a standard proportion of shops to area and population. The standard will of course be liable to be set aside in tracts of country peculiarly circumstanced.

18. *Consumption of Liquor.*—No means exist for gauging the consumption of toddy or of imported liquors. The consumption of country spirits reduced to 30° under proof for the whole presidency is given as 1,796,830 gallons against 1,728,329 gallons in the previous year; but it is only in excise districts and in the town of Madras that the returns of consumption can be accepted as trustworthy. The consumption in this area amounted to 1,185,678 gallons against 1,204,241 gallons in the previous year as shown in the subjoined statement.

Districts.	Population.	Consumption in		Rate per head.	
		1883-84.	1884-85.	1883-84.	1884-85.
		GALS.	GALS.	GALS.	GALS.
1. Ganjam	1,503,301	59,765	50,452	·039	·033
2. Vizagapatam	838,949	16,038	14,201	·019	·016
3. Nellore	1,220,236	55,513	50,395	·045	·041
4. Cuddapah	1,121,038	71,721	64,409	·063	·057
5. Anantapur	599,889	37,345	33,894	·062	·056
6. Bellary Cantonment	53,460	65,948	64,819	1·23	1·21
7. Bellary	672,815	39,248	32,210	·058	·047
8. Madras .. Columbo	405,848	115,192	116,445	·44	·45
8. Madras .. Puttai		64,499	65,660		
9. Chingleput	981,381	56,740	64,410	·057	·065
10. North Arcot	1,817,814	109,496	121,112	·063	·066
11. South Arcot	1,814,738	79,306	95,384	·043	·052
12. Tanjore	2,130,383	48,393	48,774	·022	·022
13. Trichinopoly	1,215,033	51,875	53,824	·042	·044
14. Madura	2,168,680	66,774	68,936	·030	·031
15. Tinnevelly	1,699,747	52,089	50,165	·030	·029
16. Coimbatore	1,657,690	67,991	67,474	·041	·034
17. Nílgiris	91,034	57,453	50,779	·63	·55
18. Salem	1,599,595	75,714	69,110	·047	·043
19. Wynaad	88,091	13,141	13,225	·149	·151
Total ..	21,679,722	1,204,241	1,185,678	·06	·05

19. The highest rate of consumption of country spirits per head of the population were—

	GALS.
Bellary cantonment	1·21
Nílgiri district	·55
Madras town	·45
Wynaad	·15

Excluding these four exceptional localities, the rate per head ranged from ·066 gallons in North Arcot to ·016 gallons in Vizagapatam. The lower rates obtained in 1884-85 in many cases were due to the higher prices for which the country spirits were sold during the year. In paragraph 23 of his report the Commissioner gives particulars of consumption in the towns in which the shops were sold separately. The average for the fifteen towns was ·33 gallons per head. The Bellary cantonment takes the lead; Cuddapah, Nellore and Wálajápet follow with ·53, ·50 and ·42 gallons, and the three Tanjore towns bring up the rear with ·18, ·10 and ·09 gallons per head. The low rates obtaining in these last were due to the more extensive use of toddy from which is drawn a revenue of Rs. 4,79,750, the largest yielded by any district in the presidency. Owing to an oversight which took place with regard to the sale of shops under the new system, this portion of the liquor trade was very seriously damaged, but except in Salem and Coimbatore, the consumption does not appear to have fallen in consequence.

20. *Incidence of the Liquor-tax.*—The total actual revenue from the consumption of spirituous and fermented liquors, including customs duty on imported liquors, was Rs. 73,12,027* giving Annas 3-9 per head of the population against Annas 3-3 in 1883-84; the rate arrived at is, however, not strictly accurate, as a portion of the liquor imported into the ports of this presidency goes into the territory of Mysore. Details by districts of customs duty are not available, and excluding it and the duty levied on spirits manufactured on the European method and license

	RS.
Gross receipts (treasury figures).	70,72,601
Deduct charges	2,30,434
Net revenue ...	68,42,167
Import duty	4,69,860
Total ...	73,12,027

fees for the sale of European liquors, the incidence per head of the population of the revenue from country liquors for each district is shown in the subjoined statement:—

Districts.	Incidence of the Liquor-tax per head of the population.			
	Country spirits.	Toddy including country beer.	Total.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	
Ganjam	0 0 11	0 0 1	0 1 0	
Vizagapatam	0 0 11	0 0 2	0 1 1	
Godávari	(a) 0 2 7	..	0 2 7	(a) Includes the incidence of the tax on toddy also.
Kistna	(a) 0 2 7	..	0 2 7	
Nellore	0 1 9	0 0 3	0 2 0	
Cuddapah	0 3 0	0 0 8	0 3 8	
Anantapur	0 2 4	0 4 3	0 6 7	
Bellary	0 6 10	0 3 4	0 10 2	
Kurnool	(b) 0 3 9	(c) 0 4 0	0 7 9	(b) Includes the incidence of the tax on toddy in the Cumbum and Márkápur taluks.
Madras	6 8 2	0 13 1	1 5 3	(c) Excludes the incidence of the tax on toddy in the Cumbum and Márkápur taluks.
Chingleput	0 3 2	0 1 7	0 4 9	
North Arcot	0 3 3	0 1 1	0 4 4	
South Arcot	0 1 7	0 1 4	0 2 11	
Tanjore	0 0 11	0 3 7	0 4 6	
Trichinopoly	0 1 10	0 0 11	0 2 9	
Madura	0 1 2	0 0 4	0 1 6	
Tinnevelly	0 1 0	0 0 8	0 1 8	
Coimbatore	0 2 1	0 1 4	0 3 5	
Nílgiris	2 2 1	0 0 6	2 2 7	
Salem	0 2 2	0 1 7	0 3 9	
South Canara	(a) 0 2 5	..	0 2 5	
Malabar	(a) 0 1 9	..	0 1 9	
Total ..	..	..	0 3 4	

Comparing the incidence of the tax on arrack and toddy in the districts in which they were separately dealt with, it will be seen that the incidence is much higher on the former than on the latter except in the Anántapur, Kurnool, Madras, South Arcot and Tanjore districts. In the first two districts the greater portion of the revenue is derived from toddy, which is also the case with Tanjore to a still larger extent. In South Arcot the revenue from arrack and toddy were nearly equal. In the Madras district, the rate obtained for country spirits is exclusive of that for Columbo arrack which is about Annas 15-1 per head. The total rate for spirituous liquors will thus be Rs. 1-7-3 against Annas 13-1 for toddy. Taking all liquors together, the highest rates are in the Nílgiri and Madras districts, being Rs. 2-2-7 and Rs. 1-5-3 respectively. In the Ceded districts and Kurnool and in Chingleput, North Arcot, Tanjore Salem and Coimbatore the rates exceed the average rate obtained for the presidency. Within these districts are comprised all but two of the municipalities in which the shops have been separately sold, and the high rates above noticed must be due to a large extent to the large consumption of liquor in the municipal towns. In future reports the Commissioner should show the incidence per head separately for each of the municipalities and for the districts exclusive of them. It will then be possible by comparing the figures for adjoining districts to infer how far illicit practices are likely to prevail.

21. The Board are of opinion that the new arrangements introduced on the recommendation of the Abkári Committee, so far as can be judged by the results of six months, have been decidedly successful. The abkári revenue has risen at a bounds, while there has been no increase in the consumption of spirits. The revenue realized would have been considerably higher but for the failure of some renters and shopkeepers who had offered too high rents for their privileges at the auctions. The sale of small farms and shops by auction is perhaps the weak point of the system, but it is difficult to devise a suitable substitute for it, which is not liable to objection on other grounds. The Board understand that the operation of the auction system has been the subject of investigation in Bombay and the North-West Provinces. The Commissioner might ascertain what decision has been arrived at in those provinces.

22. In conclusion, the Board regret the delay which has taken place in submitting the Commissioner's report. It was due to pressure of work and frequent changes in the office establishments.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Commissioner of Salt and Abkári Revenue.
„ to all Collectors.

READ—the following Proceedings of the Board of Revenue, dated 13th September 1886, No. 2040 :—

Read—the following letter from C. A. GALTON, Esq., Acting Commissioner of Salt and Abkári Revenue, to the Secretary to the Board of Revenue, dated Madras, 10th August 1886, No. 10340 :—

I have the honor to reply to the Board's Proceedings, No. 1493, dafed 30th June 1886.

2. *Paragraph* 12.—The amani demand of Rs. 25,174, as given in column 6 of appendix F to the Board's report for 1883-84, is correct. The figure given in paragraph 33 of the report for 1884-85 is the arrear balance of 1883-84 collected in 1884-85.

3. *Paragraph* 13.—The difference of Rs. 2,515 between the opening balance of the demand, collection and balance statement as given in the report for 1884-85 and the closing balance of the same statement printed with the report for 1883-84 is due to subsequent alterations made in the demand, collection and balance statements in communication with Collectors. The surmise in this paragraph as to the cause of the difference between the receipts as per treasury accounts and those shown in the demand, collection and balance statements is correct.

4. *Paragraph* 14.—No districtwar details of charges being available in the report for 1883-84, a comparison could not be instituted; consequently the figures furnished by the Collectors were adopted.

5. The Board's instructions in paragraphs 7, 16 and 20 regarding the preparation of future reports have been noted. The inquiry directed in paragraph 21 will be made and the report called for in paragraph 9 will be submitted after reference to the local officers.

6. As regards the question raised in paragraph 17, I venture respectfully to point out that the idea of fixing a standard proportion of shops with reference to area and population is impracticable. There are four main factors which determine the distribution of arrack shops—

(*a*) The density of the population.
(*b*) The proportion of the drinking to the non-drinking classes.
(*c*) The price at which the liquor can be sold.
(*d*) The preference for spirits as compared with toddy.

The proportion of shops to area and population must vary with reference to the foregoing considerations not only in every district, but in different parts of each district, and it seems to me useless to attempt to fix any standard. The causes of the variations can, I think, be generally explained by the known characteristics of the several tracts.

7. I enclose a statement showing the proportion of shops to population and area in the rural tracts separately from the towns; a few examples will explain my meaning. Take Bellary, Tanjore and Coimbatore, where the population and area per shop are exceedingly high; in the first and third districts population is sparse and the

rate of consumption per head in the rural tracts small (*vide* appendix B to the Administration report); hence the number of shops is small with relation to population in area. In Tanjore, on the other hand, the country is thickly populated, but the number of shops is very small owing to the well-known preference of the people for toddy. Chingleput and South Arcot are thickly populated, and there is a considerable demand for spirits, the rate of consumption per head being high; hence the ratio of population and area to the number of shops is low. The number of shops is, however, very high in South Arcot as compared with North Arcot in which the population and rate of consumption per head is much the same. This may perhaps be attributed to the fact that South Arcot has, for some years past, been systematically worked by Messrs. Parry and Co. The circumstances of Vizagapatam, the Nílgiris and the Wynaad are special. In the first-mentioned the population and area per shop are both very high. This is due to the very small consumption of *licit* spirits, the rate per head being the smallest in the presidency. In the Nílgiris and Wynaad population is sparse. Accordingly the ratio of area to shops is high, but the consumption is owing to the climate large; hence shops are numerous and population per shop small.

8. In the rented districts statistics of consumption show that the rates per head are, as a rule, much higher than in the excise districts; this is to be expected, considering the low prices at which liquor can be obtained; it is reasonable to expect therefore that shops will be more numerous and the ratios of population and area smaller, and this is what the statement shows; the comparatively high ratio of area in Kurnool is of course due to the extensive hill ranges.

9. I venture to think that a reference to Collectors will elicit nothing of value, and I await further orders before consulting them. The number of shops may well be left to be determined by the ordinary laws of supply and demand, and I do not see how Collectors are to ascertain requirements of different localities with sufficient certainty to admit of any standard that could be insisted upon being arrived at, and if deviation is to be allowed, I do not see any object in having a standard.

ENCLOSURE No. 1.—Statement.

Resolution—dated 13th September 1886, No. 2040.

Submitted for the information of Government with reference to Board's Proceedings, dated 30th June 1886, No. 1493.

2. With reference to the remarks of the Commissioner in paragraph 6, the Board observe that the consumption of spirits on which the number of shops depends is practically determined by the density of population and the degree of preference shown by the people for arrack as compared with toddy; and that it does not appear impracticable to fix a different standard number of shops for arrack and toddy districts with reference to area and population, tracts peculiarly circumstanced being, however, subjected to exceptional treatment. The Board, however, will not insist on any standards being fixed if the number of shops to be licensed is determined by Collectors in communication with the Commissioner and care is taken to see that, on the one hand, encouragement is not given to illicit distillation by licensing too few shops, while on the other, facilities for obtaining liquor are not unduly multiplied.

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department, with a statement.
„ the Commissioner of Salt and Abkári Revenue.
„ all Collectors.

Districts and Town.	Population.	Area.	Number of shops.	Population per shop.	Square miles per shop.
		Excise.			
		SQ. MLS.			SQ. MLS.
Ganjam	1,503,301	3,106	828	1,816	3·7
Vizagapatam	838,949	3,504	128	6,554	27·3
Nellore .. Town	27,505	25	31	887	·8
Rest of the district	1,192,731	8,714	676	1,764	12·9
Cuddapah .. Town	18,982	19	18	1,054	1·06
Rest of the district	1,102,056	8,726	647	1,703	13·5
Anantapur	599,889	5,103	357	1,680	14·2
Bellary .. Town	53,460	26	65	822	·4
Adóni	22,441	3	10	2,244	·3
Rest of the district	650,374	5,711	259	2,511	22·0
Chingleput .. Conjeeveram	37,275	9	18	2,071	·5
Rest of the district	944,106	2,833	387	2,439	7·3
North Arcot .. Vellore	37,491	4	17	2,205	·23
Wálajápet	10,387	1	11	944	·09
Rest of the district	1,769,936	7,251	562	3,149	12·9
South Arcot	1,814,738	4,873	982	1,848	4·9
Tanjore .. Town	54,745	8	26	2,106	·3
Kumbakónam	60,098	3	22	2,277	·14
Negapatam	53,855	7	18	2,992	·4
Rest of the district	1,971,685	3,636	217	9,086	16·7
Trichinopoly. Trichinopoly and Srírangam	104,222	17	24	4,343	·7
Rest of the district	1,110,811	3,544	315	3,526	11·2
Madura .. Town	73,807	4	27	2,734	·15
Rest of the district	2,094,873	8,397	763	2,745	11·00
Tinnevelly	1,699,747	5,381	773	2,198	6·9
Coimbatore .. Town	38,967	3	24	1,624	·1
Rest of the district	1,618,723	7,839	486	3,331	16·1
Salem .. Town	50,667	3	28	1,809	·1
Rest of the district	1,548,928	7,650	582	2,661	13·1
Nilgiris	91,034	957	52	1,751	18·4
Wynaad	88,091	999	94	937	10·6
Total ..	21,273,874	88,356	8,447	2,519	10·46
		Rented.			
Vizagapatam	1,149,099	6,045	1,990	738	3·9
Godávari	1,744,957	5,550	1,507	1,157	3·6
Kistna	1,548,480	8,471	2,969	521	2 8
Kurnool	678,551	7,533	622	1,091	12·1
South Canara	956,842	3,902	897	1,065	4·3
Malabar	2,266,143	4,767	2,685	813	1·7
Total ..	8,343,072	36,268	10,670	782	3·4
		Amani.			
Madras	397,626	26·8	101	3,937	·27
Total ..	397,626	26·8	101	3,937	·27
Grand Total ..	30,014,572	124,650·8	19,218	1,562	6·49

MADRAS,
10th August 1886.

(Signed) H. BRADLEY, On Special duty,
for Commissioner of Salt and Abkári Revenue.

ORDER—dated 20th October 1886, No. 909, Revenue.

Separate Revenue, No. 196.
Abkári.

The important changes initiated during the year under report (1884-85) are so fully described by the Commissioner and the Board, that a brief review of the leading features of the report and of the financial results, so far as they are traceable to those changes, is all that is now called for.

2. *Demand and Realizations.*—The total abkári demand for the year amounted to Rs. 71,32,731 against Rs. 59,81,791 for the previous year, giving an increase of 11½ lakhs of rupees. Of this increase a little more than 7 lakhs appear in revenue from arrack (country spirits), nearly 4 lakhs in toddy revenue, and the remainder under

the head miscellaneous which consists of sundry small items of a fluctuating nature. The increase in arrack revenue is due mainly (*vide infra*) to the new system of taxing the consumption of country spirits, which was in force in all excise districts except South Arcot during the second half of the year. The increase in toddy revenue is due to enhanced rentals obtained on the sale of the farms on the termination of the last leases, and is the result of the natural development of this source of revenue undisturbed, as in previous years, by reckless competition at sales followed by disastrous failures. It is to some extent ascribable also to the improved condition of the agricultural classes in those parts of the country which had suffered from the famine of 1876 and 1877 and had not fully recovered at the previous sale of the leases.

3. The demand for the year, added to the arrear balance which had stood over at the end of the previous year, gave a total of Rs. 73,59,465, of which Rs. 70,74,494 were collected within the year and Rs. 28,457 remitted, leaving a balance of Rs. 2,56,514, distributed under the main heads as shown in the margin.

—	Current.	Arrears.	Total.
	RS.	RS.	RS.
Arrack	1,68,121	4,605	1,72,726
Toddy	71,287	7,797	79,084
Miscellaneous ..	4,704	..	4,704
Total ..	2,44,112	12,402	2,56,514

4. The large balance, current, under the head of arrack (Rs. 1,68,121) is not explained; but it is observed that 29 per cent. of it represents the balance of both arrack and toddy revenue in the Kistna district (not under the excise system) where both were rented together. The balance under toddy refers to those districts only in which it is separately leased out, and considering that there was an increase of close upon 4 lakhs of rupees under this distinct head, the fact that only a small balance (Rs. 71,287) was left unrealized out of the current demand is satisfactory.

5. *Financial result of the changes intr*[illegible]he report gives no information as to the component items of the arrack revenu[illegible] which, under the new system, the separate payments for the privilege of vend form an essential part; neither does it show what the total revenue for the corresponding halves of this and the previous year was; hence it is impossible to find out the exact amount of increase which resulted from the changes introduced, which were in force in the second half of the year. With future reports the Commissioner should furnish a statement of arrack revenue showing separately the demand and col[illegible]ction under the heads of still-head duty, rentals of vend farms and independent sh[illegible]ops (the latter two separately) and other miscellaneous items. Where the actual de[illegible]and under the second of these main heads varies from the nominal rental, the reason [illegible]hould be explained by foot-notes.

6. Taking for the two years the total arra[illegible] revenue of those districts which we[illegible]rought under the new system (the W[illegible] and part of Vizagapatam, for [illegible] excise revenue is not separately [illegible]cepted), it is observed that there

	RS.
* 1883-84	20,05,063
1884-85	25,32,370
Increase ...	5,27,30[illegible]

[illegible]ncrease of 5¼ * lakhs of rupees. [illegible]presents the net gain from the e[illegible] for the half year after deducting l[illegible]om reduced issues for the whole y[illegible] (due partly to causes unconnected wit[illegible] the new system), which may be roughly estimated at Rs. 60,000.† The rentals of vend farms and independent shops for the half year, from which comes this increase, were Rs. 8,02,075; ‡ but this amount was not fully realized, as in several cases the bids at auction sales were recklessly high and the renters consequently failed.

	GALS.	RS.
† 1883-84 ...	928,041	
1884-85 ...	892,211	
	35,830 still-head duty	
at roughly (Rs. 15,63,427 ÷ 920,505 gallons =) Re. 1-11-2		60,836
		RS.
‡ Vend farms		5,97,905
Shops		2,04,170
		8,02,075

7. *Consumption of Country Spirits.*—In the consumption of country spirits, reduced to 30° under-proof, in those parts of the presidency where alone it is possible to gauge it, there was on the whole a falling off of 18,647 * gallons resulting out of a decrease of 37,055 gallons in the areas in which the new system was in force in the second half of the year, and an increase of 18,408 gallons outside those areas. The greater part of the decrease in the areas first mentioned was due to unfavorable agricultural season and other causes independent of the change of system, and the rest to the renters of vend farms and shop licensees having, in order to meet an abnormally high rental, run up retail prices. Prices, however, must soon adjust themselves, and as licit consumption develops under efficient preventive arrangements, the vendor will find his profits in increased sales instead of in excessive selling prices. On the whole, there is little doubt that the revenue is distinctly benefited by the changes introduced, and that the increase which has been actually obtained clearly represents what, under the old system, would have to a great extent, if not wholly, gone to contractors of whole districts who held monopolies of both supply and vend. It is here to be observed, that the legislative enactment (Madras Act I of 1886) passed for the more effective protection of the abkári revenue did not come into force until about the close of the year, and that preventive establishments were not organized until after it. Thus, illicit distillation was, as of old, to a great extent unchecked, and in one district (Ganjam) of which the circumstances are peculiar, even assumed larger proportions.

—	1883-84.	1884-85.	
* Areas under the new system	945,244	908,189	— 37,055
Areas outside (South Arcot and Madras town)	251,318	269,726	+ 18,408
	1,196,562	1,177,915	— 18,647

8. Outside the areas brought under the new system, the noticeable increase (11,599 gallons) appears in South Arcot and is due to the more effective measures adopted to check smuggling from the French settlement and to the vigilance exercised by the renters, Messrs. Parry and Company.

9. *Rates of consumption per head of the population.*—In the areas where alone means of gauging the consumption of country spirits exist, the highest rates per head of the population were—

	GALLS.
In Bellary cantonment	1·21
On the Nílgiris	·55
In Madras town under direct management	·38

The lowest were—

	GALLS.
The coast taluks of the Vizagapatam district	·016
Tanjore district	·022
Tinnevelly district	·029

In towns in which shops were licensed independently of the vend farms (Bellary cantonment and Madras excepted), the rates ranged as shown in the margin, the highest being in Cuddapah ·53 and the lowest in the three towns of Tanjore.

	GALS.		GALS.
Nellore ...	·50	Kumbakónam ...	·25
Cuddapah ...	·53	Negapatam ...	·18
Adóni	·27	Trichinopoly (Srírangam ...	·25
Conjeeveram ...	·26	Madura	·19
Vellore ...	·34	Coimbatore ...	·24
Wálajápet ...	·42	Salem	·20
Tanjore ...	·18		

10. *Rates of revenue per gallon of Country Spirits.*—In paragraph 57 of the report, Mr. Willock gives an interesting table of the rates of revenue per gallon of country spirits of 30° under-proof, as deduced from the financial results of the working of the new system in the second half of the year under review. In this table, for the districts of Bellary and Trichinopoly, he enters the rates of still-head duty charged for the rural tracts (Rs. 1-8-3 and Rs. 1-6-0, respectively) instead of the higher rates obtainable by applying the special rates for the Bellary cantonment and the towns of Trichinopoly and Srírangam to the consumption therein. Correcting the

entries of still-head duty in these cases accordingly, and assuming that Mr. Willock has accurately calculated the proportion of actual realizations under the head of vend farm and separate shop rents, the rates per gallon both 30° under-proof and London proof for the several districts come out as follows:—

Districts.	Per gallon 30° under-proof.						Per gallon of proof spirit.
	Still-head duty.			Vend rents.			Total.
	RS.	A.	P.	RS.	A.	P.	RS. A. P.
Ganjam	1	4	0	1	2	6	2 6 6	3 7 0
Vizagapatam (coast taluks) ...	1	2	0	1	8	1	2 10 1	3 12 1
Nellore	1	4	0	1	8	0	2 12 0	3 14 10
Cuddapah	1	6	3	2	9	4	3 15 7	5 10 10
Anantapur	1	6	3	1	13	8	3 3 11	4 10 2
Bellary	1	13	7	1	14	10	3 12 5	5 6 4
Chingleput	1	6	0	1	2	11	2 8 11	3 10 5
North Arcot	1	6	0	1	9	3	2 15 3	4 3 6
Tanjore	1	7	5	0	12	3	2 3 8	3 2 11
Trichinopoly	1	11	1	1	5	0	3 0 1	4 4 8
Madura	1	7	0	1	1	4	2 8 4	3 9 7
Tinnevelly	1	8	1	1	3	1	2 11 2	3 13 8
Coimbatore	1	8	3	3	3	7	4 11 10	6 12 4
Nilgiris	2	6	6		0	5	4 6 11	6 5 4
Salem	1	4	6		8	9	3 13 3	5 7 6
Wynaad	1	15	0		5	4	2 4 4	3 3 11

It is observed that in the districts of Cuddapah, Anantapur, Bellary, North Arcot, Trichinopoly, Coimbatore, Nílgiris and Salem, the revenue, including vend rents, exceeded the rate of customs import duty, 4 per gallon.

11. *Preventive Operations.*—Chapter VI of the report deals with the work performed during the year in relation to the protection of the revenue; but it is hardly worth while to comment upon statistics admitted to be imperfect and to a great extent inaccurate. So far as these go, however, the results can scarcely be described as satisfactory. As was to be expected, there was a wide prevalence of illicit practices in the four northern and the two west coast districts*; but the very small number of offences returned from Cuddapah, Anantapur and Bellary show that detection of offences could have received hardly any attention in those districts; while the high proportion of acquittals to convictions in Godávari, North Arcot and Salem indicates either want of proper discrimination in arrests, or want of due care in conducting prosecutions. Now that adequate preventive as well as administrative measures have been organized, the Government look for marked improvement as well in coping with transgressions of the law as in placing before Government clear and accurate information in respect of preventive operations. Measures for the suppression of illicit distillation, for which the circumstances of Ganjam offer special facilities, are under consideration, and the smuggling across the Hyderabad frontier into the Kurnool district, to which the Commissioner refers,† should be watched and grappled with.

	Offences reported.	
	Cases.	Persons.
* Ganjam	196	350
Vizagapatam	264	409
Godávari	257	374
Kistna	157	211
Malabar	443	535
South Canara	266	311
Cuddapah	15	19
Anantapur	22	31
Bellary	52	57
	Persons convicted.	Persons acquitted
Godávari	244	132
North Arcot	44	44
Salem	43	25

† Report, paragraph 55.

12. The second of the papers read at the head of these proceedings contains the Commissioner's reply to the Board's suggestion, with regard to the number of shops to

be allowed for the sale of arrack and toddy, that a standard proportion to area and population should be fixed. As Mr. Galton rightly points out, the factors which ought to determine the distribution of shops are not area and population merely, but also the proportion of drinking to non-drinking classes and the preference the former show to either arrack or toddy as between the two. Any marked tendency towards imported liquor, where such is observable, should be considered also. The Government entirely agree with Mr. Galton that it is useless at present to attempt to fix any standard, and that the new system of management, which is intended to adapt, by the operation of spontaneous causes, the facilities of supply to the demand, must be allowed to develop itself for a considerable period before any standard can be arrived at. No standard that could now be fixed could be other than mischievous.

(True Extract.)

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

To the Board of Revenue.

No. 909A.

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

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

Exd. A. Aubert.

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Govt. of {1885} Madras

REVENUE.

Issued

Recd. *Encl.*

G.O., 8th June 1885, Nos. 682, 682A.

JUNE.

Administration Report for 1883-84

reviewed.