

Note.—(1) Since 1878-79, the Local funds, General (item 13) and the Village Service fund, (item 12) have been incorporated in the General Financial Accounts and the revenue under these heads have been entered, a portion under Land Revenue, and the remainder under Provincial rates. The receipts for these years have, however, also been separately given for purposes of comparison with the revenue of the previous years. The revenue under these heads having been thus twice entered in the statement for the years subsequent to 1878-79, the sum of the several totals exceeds the figures entered against the grand totals by the amounts entered against "Local funds, General," and "Village Service fund."

(2) Since 1878-79, the figures entered against "Local funds, Special" represent only the collections of the Cattle Pound fund, which has not been incorporated in the Financial Accounts.

(3) Prior to 1870-71, the receipts from forests and registration were included under *miscellaneous* (item 11).

(4) For details of items 12 to 15—*vide* next statement (b).

(5) The figures in this statement have been taken from the statement printed at pages 150 and 151 of the Famine Commission Report, Appendix I, and from the Finance Accounts of the Government of India.

(b)—Statement showing the growth of the various kinds of Local and Municipal taxation from the year 1853-54 in the Madras Presidency.
In Millions Rs. (Rs. = 10 Rs).

Items of Revenue.	1853-54.	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
<i>Village Service Funds.</i>													
Prescriptive allowances	·04	·04	·04	·05	·04	·06	·06	·06	·06	·07	·07	·05	·06
Service cess in lieu of direct fees .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	·04	·04	·04	·05	·04	·06	·06	·06	·06	·07	·07	·05	·06
<i>Local Funds, General.</i>													
Rate on rent value of land .. ..	..	..	..	..	..	..	..	..	..	..	·01	·02	·02
House-tax in villages for educational purposes.	..	..	..	..	..	..	..	..	..	..	..	..	..
Tolls and ferries .. ..	..	..	..	..	..	..	..	..	..	..	·01	·01	·01
Total ..	..	..	..	..	..	..	..	..	..	..	·02	·03	·03
<i>Local Funds, Special.</i>													
Pound fund .. ..	..	..	..	..	..	..	..	..	..	..	..	·01	·02
Fishery rents .. ..	..	..	..	..	..	..	..	..	..	..	..	·01	·01
Jungle conservancy .. ..	..	..	..	..	..	..	..	..	..	..	..	·01	·01
Total ..	..	..	..	..	..	..	..	..	..	..	..	·03	·04
<i>Municipal.</i>													
Taxation in the city of Madras .. ..	..	..	..	..	..	·02	·02	·02	·02	·02	·03	·03	·03
Taxation of Provincial Municipalities .. ..	..	..	..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	·02	·02	·02	·02	·02	·03	·03	·03
Grand Total ..	·04	·04	·04	·05	·04	·08	·08	·08	·08	·09	·12	·14	·16

(b)—Statement showing the growth of the various kinds of Local and Municipal taxation from the year 1853-54, &c.—cont.

Items of Revenue.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.
	15	16	17	18	19	20	21	22	23	24	25	26
<i>Village Service Funds</i>												
Prescriptive allowances	·09	·08	·09	14	·16	14	·14	·14	·16	·14	·12	Not available.
Service cess in lieu of direct fees .. ..	..	..	..	..	..	·04	·04	·04	·05	·05	·05	..
Total ..	·09	·08	·09	·14	·16	·18	·20	·20	·21	·22	·20	·20
<i>Local Funds, General.</i>												
Rate on rent value of land	·03	·12	·20	·21	19	·23	·37	·37	·37	36	·30	·29
House-tax in villages for educational purposes .. ..	..	..	..	..	..	..	·01	·01	·01	..	..	..
Tolls and ferries	·01	·02	·02	·02	·02	·02	·02	·02	02	03	·02	·03
Total ..	·04	·14	·22	·23	·21	·25	·40	·40	·40	·39	·32	·32
<i>Local Funds, Special.</i>												
Pound fund	·01	·02	·02	·02	·02	·02	·02	·02	02	·02	·02	·02
Fishery rents	·01	·01	·01	·01	·01	01	·01	·01	·01	·01	Trnsfd. to "Irrigation."	..
Jungle conservancy	·01	·01	·01	·02	·02	·02	·02	·02	·02	·03	·02	·02
Total ..	·03	·04	·04	·05	·05	·05	·05	·05	·05	·06	·04	·04
<i>Municipal.</i>												
Taxation in the city of Madras	·04	·04	·04	·04	·04	·04	·04	·04	·04	·04	·05	·06
Taxation of Provincial Municipalities .. ..	..	·07	·07	·07	·07	·08	·08	08	·07	·08	·07	·07
Total ..	·04	·11	·11	·11	·11	·12	·12	·12	·11	·12	·12	·13
Grand Total ..	·20	·37	·46	·53	·53	·60	·77	·77	·77	·79	·68	·69

* These figures do not make up the totals for the reason that certain items (such as percentage on water rates) have been credited to the Village Service fund, which had not been shown separately in the accounts under either head.

(b)—Statement showing the growth of the various kinds of Local and Municipal taxation from the year 1853-54, &c.—cont.

Items of Revenue.	1878-79.	1879-80.	Average of 10 years ending 1879-80.	1880-81.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	Average for 10 years ending 1889-90.
	27	28	29	30	31	32	33	34	35	36	37	38	39	40
<i>Village Service Funds.</i>														
Prescriptive allowances	·15	·16	..	·16	·18	·17	·18	·17	·18	·18	·19	·18	·18	·18
Service cess in lieu of direct fees	·07	·10	..	·10	·13	·14	·15	·14	·15	·14	·15	·16	·19	·14
Total ..	·22	·26	·21	·26	·31	·31	·33	·31	·33	·32	·34	·34	·37	·32
<i>Local Funds, General.</i>														
Rate on rent value of land	·40	·44	..	·38	·40	·42	·43	·40	·45	·43	·43	·43	·45	·42
House-tax in villages for educational purposes .. ..	..	..	..	..	..	..	..	..	..	·01	·01	·01	·02	·01
Tolls and ferries	·03	·03	..	·04	·04	·04	·05	·05	·05	·06	06	·07	·08	·05
Total ..	·43	·47	·36	·42	·44	·46	·48	·45	·50	·49	·50	·51	·55	·48
<i>Local Funds, Special.</i>														
Pound fund	·02	·02	·02	·02	·02	·02	·02	·02	·03	·03	·03	·03	·03	·02
Fishery rents	Trnsfd. to "Irriga."		·01	Transferred to "Irrigation."										
Jungle conservancy	Trnsfd. to "Forests."		·01	Transferred to "Forests."										
Total ..	·02	·02	·04	·02	·02	·02	·02	·02	·03	·03	·03	·03	·03	·02
<i>Municipal.</i>														
Taxation in the city of Madras	·05	·07	..	·07	·07	·07	·07	·09	·09	·09	·09	·09	·09	·08
Taxation of Provincial Municipalities	08	·09	..	·09	·10	·10	·10	·10	·10	·10	·11	·11	·12	·11
Total ..	·13	·16	·12	·16	·17	·17	·17	·19	·19	·19	·20	·20	·21	·19
Grand Total ..	·80	·91	·73	·88	·94	·96	1·00	·97	1·05	1·03	1·07	1·08	1·16	1·01

NOTE.—The return has been compiled from the statement printed at page 153 of Appendix I, of the Famine Commission Report and from the departmental administration reports.

(c)—Statement showing the growth of the Land Revenue and extension of occupied area of land fully assessed in the Madras Presidency.
(In Million £ and Million Acres—1 £ = Rs. 10).

		1852-53.	1853-54.	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.	1859-60.
1. Land revenue realized according to financial statements presented to Parliament.		3.69	3.40	3.49	3.41	3.59	3.68	4.18	4.09
2. Current land revenue demand as given in the revenue returns, including South Canara and Malabar.									
(a) Revenue of zemindari or permanently-settled estates. £		0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.51
(b) Revenue not permanently settled, including "Miscellaneous," "Water-rates," &c. £		3.20	2.92	3.07	3.22	3.35	3.26	3.61	3.53
Total £ ..		3.70	3.42	3.57	3.72	3.85	3.76	4.11	4.04
3. Total cultivators' holdings of fully-assessed lands in ryotwari tracts showing the area in acres and assessment thereon, according to the annual revenue returns, excluding the districts of North and South Canara in each year, and including the district of Malabar after 1865-66.	(a) Dry or unirrigated lands.	Area acres .. Assessment £ .. Rate of assessment per acre in shillings and pence.	9.80 1.23 2-6.1	9.33 1.17 2-6.1	9.41 1.23 2-7.3	9.70 1.32 2-8.6	10.35 1.41 2-8.6	11.01 1.41 2-6.6	11.48 1.42 2-5.6
	(b) Wet or irrigated lands under consolidated assessment.	Area acres .. Assessment £ .. Rate of assessment per acre in shillings and pence.	2.56 1.59 12-5.2	2.58 1.66 12-10.4	2.36 1.49 12-7.6	2.43 1.60 13-2.5	2.57 1.63 12-7.9	2.70 1.78 13-2	2.78 1.52 10-11.4
	(c) Garden lands.	Area acres .. Assessment £ .. Rate of assessment per acre in shillings and pence.	0.41 0.20 10-1	0.31 0.17 10-10.5	0.39 0.19 10-1.2	0.39 0.20 9-11	0.39 0.20 9-10.9	0.35 0.17 9-6.5	0.38 0.17 8-11.5
	(d) Extra assessment or additional revenue.	(1) Water-rate and charge for lands converted from dry to wet. £ (2) Charge for second crop on wet lands. £	.. ..	.. ..	.. ..	0.06 0.04	0.07 0.06	0.07 0.04	0.06 0.08
	Total holdings in ryotwari tracts.	Area acres .. Assessment £ .. Rate of assessment per acre in shillings and pence.	12.77 3.02 4-8.7	12.22 3.00 4-10.9	12.16 2.91 4-9.5	12.52 3.22 5-1.9	13.31 3.37 5-0.6	13.66 3.40 4-11.8	14.64 3.25 4-11.7

(c)—Statement showing the growth of the Land Revenue and extension of occupied area of land fully assessed, &c.—cont.

			1860-61.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.	1867-68.
1. Land revenue realized according to financial statements presented to Parliament.			3.97	4.15	4.24	4.30	4.18	4.30	3.65	4.24
2. Current land revenue demand as given in the revenue returns, including South Canara and Malabar.										
(a) Revenue of zemindari or permanently-settled estates. £			0.51	0.51	0.51	0.51	0.51	0.51	0.51	0.51
(b) Revenue not permanently settled, including "Miscellaneous," "Water-rates," &c. £			3.50	3.72	3.78	3.83	3.74	3.80	3.90	3.69
Total £ ..			4.01	4.23	4.29	4.34	4.25	4.31	4.41	4.20
Area acres ..			11.80	12.44	12.96	13.64	14.05	14.66	14.94	15.44
Assessment £ ..			1.42	1.45	1.47	1.48	1.53	1.63	1.63	1.68
(a) Dry or unirrigated lands.			2-4.7	2-4.3	2-3.2	2-2	2-2.1	2-2.7	2-2	2-2
(b) Wet or irrigated lands under consolidated assessment.										
Area acres ..			2.86	2.95	3.08	3.06	3.08	3.58	3.57	3.57
Assessment £ ..			1.52	1.59	1.60	1.56	1.56	1.75	1.73	1.73
Rate of assessment per acre in shillings and pence.			10-8.1	10-8.7	10-4.3	10-2.5	10-1.5	9-9.3	9-8.2	9-8.2
(c) Garden lands.										
Area acres ..			0.39	0.39	0.40	0.36	0.20	The classification into "Gardens" has been discontinued since 1865.		
Assessment £ ..			0.16	0.16	0.16	0.14	0.09			
Rate of assessment per acre in shillings and pence.			8-4.4	8-4	8-2.8	7-9.9	9-2			
(d) Extra assessment or additional revenue.										
(1) Water-rate and charge for lands converted from dry to wet. £			0.07	0.06	0.09	0.10	0.10	0.13	0.13	0.13
(2) Charge for second crop on wet lands £.			0.05	0.06	0.07	0.07	0.05	0.05	0.05	0.05
Area acres ..			15.05	15.78	16.44	17.06	17.33	18.24	18.51	19.01
Assessment £ ..			3.22	3.32	3.39	3.35	3.33	3.37	3.54	3.59
Total holdings in ryotwari tracts.			4-3.3	4-2.5	4-1.4	3-11.1	3-10.2	3-10.7	3-9.8	3-9.3
Rate of assessment per acre in shillings and pence.										

(c)—Statement showing the growth of the Land Revenue and extension of occupied area of land fully assessed, &c.—cont.

		1868-69.	1869-70	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.
1. Land revenue realized according to financial statements presented to Parliament.		4 07	4 48	4 40	4 44	4 69	4 45	4 64	4 55
2. Current land revenue demand as given in the revenue returns, including South Canara and Malabar.	(a) Revenue of zemindari or permanently-settled estates £	0 51	0 51	0 51	0 51	0 51	0 51	0 51	0 51
	(b) Revenue not permanently settled, including "Miscellaneous," "Water-rates," &c. £	3 80	4 00	4 09	3 94	4 04	3 91	4 14	3 90
	Total £	4 31	4 51	4 60	4 45	4 55	4 42	4 65	4 41
	acres	15 64	16 00	16 34	16 08	16 10	15 95	16 23	16 28
3. Total cultivators' holdings of fully-assessed lands in ryotwari tracts showing the area in acres and assessment thereon, according to the annual revenue returns, excluding the districts of North and South Canara in each year, and including the district of Malabar after 1865-66.	(a) Dry or unirrigated lands.	Assessment £	1 69	1 75	1 71	1 69	1 68	1 71	1 72
		Rate of assessment per acre in shillings and pence.	2-1 7	2-1 7	2-1 5	2-1	2-1 2	2-1 2	2-1 2
	(b) Wet or irrigated lands under consolidated assessment.	Area acres	3 57	3 61	3 65	3 60	3 64	3 68	3 74
		Assessment £	1 72	1 72	1 73	1 69	1 70	1 70	1 70
		Rate of assessment per acre in shillings and pence.	9-7 7	9-6 5	9-6 2	9-4 7	9-4 1	9-1 7	9-1 2
	(c) Garden lands.	Area acres							
		Assessment £							
		Rate of assessment per acre in shillings and pence.							
	(d) Extra assessment or additional revenue.	(1) Water-rate and charge for lands converted from dry to wet. £	0 14	0 15	0 17	0 18	0 20	0 22	0 24
		(2) Charge for second crop on wet lands £.	0 05	0 06	0 06	0 06	0 07	0 07	0 06
Total holdings in ryotwari tracts.	Area acres	19 21	19 61	19 99	18 68	19 74	19 63	19 96	20 02
	Assessment £	3 80	3 66	3 71	3 64	3 66	3 66	3 75	3 72
	Rate of assessment per acre in shillings and pence.	3-9	3-8 7	3-8 5	3-8 4	3-8 5	3-8 7	3-9 2	3-8 6

The classification into "Gardens" has been discontinued since 1865.

(c)—Statement showing the growth of the Land Revenue and extension of occupied area of land fully assessed, &c.—cont.

		1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.	1882-83.
1. Land revenue realized according to financial statements presented to Parliament.		3 29	3 50	4 97	4 95	4 67	4 69	4 82
2. Current land revenue demand as given in the revenue returns, including South Canara and Malabar.								
3. Total cultivators' holdings of fully-assessed lands in ryotwari tracts showing the area in acres and assessment thereon, according to the annual revenue returns, excluding the districts of North and South Canara in each year, and including the district of Malabar after 1866-66.	(a) Revenue of zemindari or permanently-settled estates £	0 51	0 51	0 51	0 51	0 51	0 51	0 51
	(b) Revenue not permanently settled, including "Miscellaneous," "Water-rates," &c £	3 14	3 96	4 10	4 03	4 02	3 95	4 01
	Total £ ..	3 65	4 47	4 61	4 54	4 53	4 46	4 52
	Area acres ..	16 22	16 17	16 04	15 30	15 13	14 98	15 29
	Assessment £ ..	1 73	1 71	1 71	1 65	1 64	1 64	1 67
	Rate of assessment per acre in shillings and pence.	2—1 5	2—1 2	2—1 2	2—1 7	2—2	2—2 2	2—2
	(b) Wet or irrigated lands							
	Area acres ..	3 74	3 83	3 86	3 87	3 80	3 79	3 80
	Assessment £ ..	1 69	1 72	1 73	1 73	1 72	1 71	1 72
	Rate of assessment per acre in shillings and pence.	9—0 5	8—11 5	8—11 3	8—11 3	9—0 5	9—0 5	9—0 5
	(c) Garden lands.							
	Area acres ..							
	Assessment £ ..							
	Rate of assessment per acre in shillings and pence.							
	(1) Water-rate and charge for lands converted from dry to wet £	0 21	0 24	0 27	0 27	0 26	0 24	0 25
	(2) Charge for second crop on wet lands £	0 05	0 09	0 08	0 08	0 08	0 07	0 08
	Area acres ..	19 96	20 00	19 90	19 17	18 93	18 77	19 09
	Assessment £ ..	3 68	3 76	3 78	3 73	3 70	3 66	3 72
	Rate of assessment per acre in shillings and pence.	3—8 2	3—9 1	3—9 6	3—10 7	3—10 8	3—10 8	3—10 7

The classification into "Gardens" has been discontinued since 1865.

(c)—Statement showing the growth of the Land Revenue and extension of occupied area of land fully assessed, &c.—cont.

			1883-84	1884-85	1885-86	1886-87	1887-88	1888-89.	1889-90.
1. Land revenue realized according to financial statements presented to Parliament. £			4 85	4 48	4 90	4 85	4 94	4 85	5 03
2. Current land revenue demand as given in the revenue returns, including South Canara and Malabar.									
(a) Revenue of zemindari or permanently-settled estates £			0 51	0 51	0 51	0 51	0 51	0 51	0 51
(b) Revenue not permanently settled, including "Miscellaneous," "Water-rates," &c £			4 12	3 87	4 13	4 23	4 28	4 30	4 34
Total £			4 63	4 38	4 64	4 74	4 79	4 81	4 85
3. Total cultivators' holdings of fully-assessed lands in ryotwari tracts showing the area in acres and assess-ment thereon, according to the annual revenue re- turns, excluding the districts of North and South Canara in each year, and including the district of Malabar after 1865-66	(a) Dry or unirrigated lands	Area acres	15 56	15 59	15 99	16 39	16 52	16 66	16 93
		Assessment £	1 68	1 68	1 70	1 72	1 72	1 73	1 74
		Rate of assessment per acre in shillings and pence	2-2	2-1 7	2-1 5	2-1 2	2-1	2-0 7	2-0 7
	(b) Wet or irrigated lands under consolidated assess-ment	Area acres	3 83	3 85	3 89	3 93	3 98	4 06	4 11
		Assessment £	1 7 5	1 7 4	1 7 5	1 7 7	2 00	2 03	2 06
		Rate of assessment per acre in shillings and pence	9-0 5	9-0 5	9-0	8-3 7	10-0 5	10-0	10-0
	(c) Garden lands	Area acres							
		Assessment £							
		Rate of assessment per acres in shillings and pence	The classification into "Gardens" has been discontinued since 1865						
	(d) Extra assess-ment or addi-tional revenue	(1) Water-rate and charge for lands converted from dry to wet £	0 26	0 26	0 27	0 29	0 09	0 08	0 08
		(2) Charge for second crop on wet lands £	0 08	0 07	0 08	0 09	0 08	0 08	0 08
	Total holdings in ryotwari tracts.	Area acres	19 33	19 44	19 88	20 32	20 50	20 72	21 04
Assessment £		3 75	3 75	3 80	3 87	3 89	3 92	3 96	
Rate of assessment per acre in shillings and pence		3-10 1	3-10 2	3-9 7	3-9 5	3-9 5	3-9 5	3-9 2	

For Remarks see next page.

NOTE.—This statement cannot be carried before 1852-53, as detailed information does not exist in a complete form prior to that year.

2. Item No. 1 represents the *actual realizations* of land revenue for each year, which are the same as the *current demand* (item No. 2) for that year, *minus* any sums left uncollected within the year, *plus* collections of arrears of former years. This explains the discrepancies between items 1 and 2.

3. Item No. 2 (a) represents the *fixed land revenue demand* on the *zemindari* or permanently-settled estates, assessed at a lump sum on each estate. The total area of these estates is about 27½ millions of acres, but the areas occupied and cultivated by tenants within them not being known, they have been excluded from item No. 3.

4. When lands in *zemindaris* and whole *inam* villages receive water from Government works of irrigation, they pay water-rate in addition to their fixed assessment. This water-rate now amounts to £50,000 a year, and is included in item 2 (b).

5. Item No. 2 (b) comprises all heads of land revenue demand other than the fixed assessment of the *zemindari* estates. The principal item is the revenue of lands held at full assessments direct from Government or *ryotwari* lands (item No. 3 (a), (b), (c)), the other items are water-rates (items 3 d (1 and 2)) and those referred to in Note 4 *supra*, quit-rents on lands and villages partially exempt from assessment (in area about 8 million acres) amounting to £280,000 and numerous minor items known as land revenue "*Miscellaneous*" about £300,000.

6. Item No. 3 does not include the figures for North and South Canara for each year and for Malabar up to 1865-66 as the areas have not been shown in the revenue returns.

7. *Ryotwari* lands were, up to 1864-65, classified under the Madras revenue system into lands assessed as "dry," "wet," and "garden" and the class "garden" was abolished in that year. Lands which are irrigated by works which are private property (as for instance, wells constructed by the landholder) are assessed at dry or unirrigated rates and have been entered under item 3 (a) since 1865-66 and lands irrigated from Government works of irrigation are assessed at wet rates and are shown under item 3 (b). In order to exhibit the direct return from certain large irrigation works constructed by Government, such as the Godavari and Kistna anicut systems, the charge for water supplied from them was, till 1887-88, shown in the revenue returns as water-rate separately from the land assessment and the water-rate amounted to about £200,000 annually. In 1865 lands watered by private wells were relieved of any impost beyond the "dry" rate and all lands were classed as either "dry" or "wet." This accounts for the disappearance of "garden" lands since 1866-66.

8. The areas entered under item No. 3 represent the extent of holdings, not of cultivation, of *fully-assessed* lands. In ordinary years about 88 per cent. of the area held in *ryotwar* settlement is under the plough and 12 per cent. fallow or pasture.

9. The amount and the rate of assessment per acre of the different classes of lands entered under items 3 (a), (b) and (c) show the regular ordinary assessment of fully-assessed lands. But under certain circumstances an extra charge on account of the use of water may be made either on dry lands, water-rate (item 3 (d. 1), or on wet lands, an extra charge when a second crop is grown (item 3 (d. 2), because the ordinary "consolidated" assessment (so called as including both soil and water-rate) is calculated on one crop only. As already explained in note 7 the large decrease under water-rate 3 (d. 1), is due to the water-rate charged on wet lands in the Godavari and Kistna districts having been since 1887-88 consolidated into wet assessment.

10. 1853-54. Very disastrous year.

1854-55. Assessments previously reduced in nine districts to the extent of £113,749.

1859-60. Olungu method of adjusting the commutation prices of grain in Tanjore and Tinnevely abandoned for regular settlement.

1862-63. North Canara transferred to Bombay; revenue demand, £110,000; cultivated area not known.

1864-65. Rates of assessment reduced in Trichinopoly, and land watered from wells relieved of special water-rate.

1865-66. Area and assessment for Malabar first shown in the accounts in this year. Dry 381,815 acres, assessment £59,442 and wet 381,151 acres, assessment £116,086; distinction of garden and other minor classification of lands disappear in the accounts from this date.

1871-72. Unfavorable year.

1876-77

to

1877-78.

} Famine years; large remissions or suspensions of revenue demands were made in consequence.

11. The statement has been compiled from the Revenue Settlement Reports and the Finance and Revenue Accounts of the Government of India.

(d)—Statement showing the value of land in certain districts of the Madras Presidency.

(1)—Statement showing the average value of land per acre in the Tanjore District.

Years	Wet lands	Remarks
	RS	
1823-24	12	The values for the years up to 1862-63 have been deduced from the values entered in the deeds of sale and mortgage of lands paying revenue to Government, which passed through the Collector's office under the system of mirasi registry, which formerly prevailed in the district
1824-25	12	
1825-26	15	
1826-27	9	
1827-28	9	
1828-29	25	
1829-30	13	
1830-31	15	
1831-32	16	
1832-33	13	
1833-34	19	The selling prices for the years subsequent to 1862-63 have been deduced from the values given in the deeds of sale registered in the Registration offices
1834-35	18	
1835-36	18	
1836-37	19	
1837-38	23	
1838-39	20	
1839-40	23	
1840-41	27	
1841-42	27	
1842-43	26	
1843-44	24	
1844-45	26	
1862-63	39	
1868-69	151	
1869-70	160	
1870-71	148	
1871-72	138	
1872-73	132	
1873-74	146	
1874-75	126	
1875-76	153	
1876-77	180	
1877-78	172	

(2)—Table showing the selling prices of land in certain villages in the Tanjore District per acre.

Taluk.	Village	1838-39	1840	1885-88	Remarks.
		RS	RS	RS	
Shiyali	Alakudi	21	25	235	The selling prices for the years 1838-39 and 1840 are the values deduced from the prices for which lands were sold for arrears of revenue. Those for 1885-88 are the averages deduced from the sale deeds registered in Registration offices.
Do.	Valluvakkudi	8	20	170	
Do.	Kilanganai	31	38	300	
Do.	Keelayur	42	62	272	
Do.	Cadavasa	20	21	132	
Kumbakonam	Yaragraharam	47	48	433	
Do.	Kadichambadi	36	46	409	
Do.	Valangiman	12	30	244	
Do.	Tillayambur	11	72	332	
Tanjore	Perambalur	108	108	672	
Do.	Vanthinathampalli	42	129	547	

(3)—Table showing the prices paid in the Tinnevely District for the same lands at different sales ascertained from Registration records.

Shermādevi, Ambāsamudram Taluk.—Survey No. 1343, nunjah acres 0·74, sold in 1865 for Rs. 330, fetched Rs. 1,102-8-0 in 1890.

Shembagavampadi, Nāngunéri Taluk.—Survey No. 120 (a) and (c), extent acres 0·64, sold in 1866 for Rs. 116, was resold in 1885 for Rs. 200.

Vadakkuvimananallur, Ambāsamudram Taluk.—Survey No. 634, nunjah acres 0·30, sold in 1868 for Rs. 182, fetched Rs. 275 in 1889.

Anuppankulam, Sātūr Taluk.—Punjah field survey No. 9 (b), acres 3·3, sold in 1872 for Rs. 98, fetched Rs. 290 in 1889.

Gopālasamudram, Ambāsamudram Taluk.—Nunjah field No. 286, 8 cents., sold in 1874 for Rs. 50, fetched Rs. 262-8-0 in 1882.

Shembayavampari, Nāngunéri Taluk.—Survey No. 51 (b) and 112 (c), nunjah acres 1·21, sold in 1875 for Rs. 297, fetched Rs. 825 in 1889.

Anaikulam, Sriwilliputur Taluk.—Punjah No. 156 (b), acres 1·95, sold in 1870 for Rs. 50, fetched Rs. 100 in 1879.

(4)—Table showing the prices paid in the Coimbatore District for the same lands on the several occasions when they changed hands, ascertained from Registration records.

1. *Anuparpallayam.*—11·18 acres of punjah lands (survey Nos. 26, 37 and 38), were sold in 1860 for Rs. 225; a portion of the lands, i.e., survey No. 37, measuring 5·47 acres, was sold in 1882 for Rs. 500.

2. *Kumarapalayam.*—Survey Nos. 57, 58 and 59 (extent 6·1 acres) of nunjah lands, were sold in 1848 for Rs. 1,200. They were resold in 1877 and 1880 for Rs. 1,900.

3. *Kurichi.*—Survey Nos. 370, 452 and 454 (extent acres 8·42 of nunjah lands), sold in 1858 for Rs. 750, were resold in 1887 for Rs. 1,850.

4. *Devarayapuram.*—Survey Nos. 55 and 56, acres 8·62 of punjah lands, sold in 1847 for Rs. 200, were resold in 1876 for Rs. 300.

5. *Ramanathapuram.*—Survey Nos. 138, 143 and 153, extent 6·97 acres of nunjah lands, were sold in 1855 for Rs. 350. A portion of the lands (No. 143) measuring 2·87 acres, was resold in 1876 for Rs. 1,300.

6. *Vellalur.*—Survey Nos. 225 and 226, extent 9·10 acres of punjah lands, sold in 1849 for Rs. 30-8-0, were resold in 1885 for Rs. 200.

7. *Sanganur.*—Punjah land, Nos. 248, 249 and 250, sold in 1863 for Rs. 50, fetched Rs. 200 in 1884.

8. *Kumaralingam.*—Paimash Nos. 30 and 39, extent 2·2 cawnies, were sold in 1847 for Rs. 225. No. 39 alone was resold in 1876 for Rs. 550 and in 1890 for Rs. 900.

9. *Avalappampatti.*—Paimash No. 37, extent 3·14 vallams of punjah land, sold in 1852 for Rs. 716, fetched in 1881 Rs. 1,000.

10. *Kallapuram.*—Paimash Nos. 233 and 234, extent cawnies 2-14-2, sold in 1872 for Rs. 500, fetched in 1890 Rs. 1,500.

11. *Kallapuram.*—Paimash No. 248, sold in 1878 for Rs. 100, fetched in 1890 Rs. 600.

12. *Mevadi*.—Paimash Nos. 186, 116 and 38, sold in 1876 for Rs. 600, fetched Rs. 800 in 1890.

13. *Nunjahthothakurichi*.—Field No. 203, wet acres 0·75, was sold in 1876 and 1880 for Rs. 200 and in 1890 for Rs. 250.

14. *Nunjahthothakurichi*.—Field No. 31, wet acres 1·5, was sold in 1876 for Rs. 375 and Rs. 400 and in 1879 for Rs. 550 and Rs. 450.

(5)—*Statement showing the prices of lands per acre in the Coimbatore District, deduced from the statistics relating to applications for transfer of revenue registry (extracted from the Coimbatore District Manual).*

Years.	Erode taluk.			Coimbatore taluk.		Pollachi taluk.		Udamalpet taluk.	
	Wet.	Dry.	Garden.	Wet.	Dry.	Wet.	Dry.	Wet.	Dry.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1850-51	23	9	69	...	...	...	...	...	...
1855-56	32	3	31	...	...	...	...	...	...
1860-61	111	7	39	...	...	...	...	...	...
1865-66	222	14	80	...	...	...	...	...	...
1870-71	296	15	130	...	...	86	20	271	23
1873-74 ... ..	...	...	...	119	18	55	32	189	24
1875-76	364	16	90	200	13	66	18	276	32
1878-79 ... ..	...	...	...	109	11	92	30	633	24
1880-81	285	14	77	155	17	163	33	185	28
1882-83	369	15	99	136	7	208	33	241	30

(6)—*Statement showing the average prices of lands per acre in the several taluks of the Coimbatore District, deduced from the sale-deeds registered in the Registration offices from 1878-79 to 1882-83.*

Taluks and divisions.	Wet.	Dry.	Garden.
	RS.	RS.	RS.
Aravakurichi	405	15	59
Avanashi	117	13	31
Bhavani	73	15	45
Dhárápúram	500	11	34
Erode	366	25	88
Karúr	277	14	83
Kollegál	113	37	...
Kángyám	100	16	78
Mettupálaiyam	123	8	55
Palladam	162	23	52
Perundurai	50	21	...
Polláchi	145	25	62
Satyamangalam	249	19	55
Udamalpet	294	22	57
Average for the district ...	266	20½	45

(7)—Statement showing the prices of land per acre in the Kurnool District, deduced from the values entered in the sale-deeds registered in the Registration offices during the years 1882-86.

Taluks and divisions.	Wet lands.			All lands.		
	Rs.	A.	P.	Rs.	A.	P.
Kurnool	47	3	2	10	11	7
Rámallakót	55	1	0	11	4	8
Pattikonda	..			6	13	11
Pyápali	42	14	4	12	2	0
Koilkuntla	54	2	6	18	11	4
Owk	60	2	8	23	14	9
Sirvel	43	9	8	14	2	5
Nandyál	85	1	9	22	8	11
Atmakúr	18	15	9	11	10	2
Nandikótkur	70	14	11	12	13	3
Kalwa	220	0	2	18	0	8
Márkápuri	47	12	6	15	15	3
Cumbnam	63	4	0	23	7	9
Giddalur	49	12	11	21	6	0
				16	1	3

(8)—Statement showing the sale value of lands per acre in the Anantapur District, deduced from sale-deeds registered in the years 1878-79 to 1885-86.

	Wet	Garden	Dry
	Rs.	Rs.	Rs.
Whole district exclusive of Tadpatni	45	27	6
Tadpatni taluk	82	61	16
Whole district	47	33	10

(e)—Table showing the ratio of Government assessment to gross produce of lands.

(1)—Statement showing the average outturn of lands per acre (Class IV) on which the assessment was based by the Settlement Department in the Chingleput District.

Sorts.	Wet 3rd group, Madras measures	Dry 1st group, Madras measures	Remarks.
1st, Best	840	444	} Varagu and regi.
2nd, Good	720	380	
3rd, Ordinary	600	316	
4th, Inferior	530	286	
5th, Worst	460	246	

(2)—Statement showing the value of outturn per acre, of each sort of land under class IV, for wet and dry, in the Chingleput District, at the commutation rates adopted by the Revenue Settlement Department.

—	Value of outturn			One-sixth deduction for wet and one-fourth for dry lands			Cultivation expenses			Remainder			Rate.		
<i>Wet</i>															
	RS	A.	P.	RS	A.	P.	RS	A.	P.	RS	A.	P.	RS	A.	P.
1st	27	9	0	4	9	6	11	0	0	11	15	6	6	0	0
2nd	23	10	0	3	15	0	9	12	0	9	15	0	5	0	0
3rd	19	11	0	3	4	0	8	8	0	7	14	6	4	0	0
4th	17	6	3	2	14	4	7	8	0	6	15	11	3	8	0
5th	15	1	6	2	8	3	6	8	0	6	1	3	3	0	0
<i>Dry</i>															
1st	15	8	6	3	14	1	5	8	0	6	2	5	3	0	0
2nd	13	3	6	3	4	10	5	0	0	4	14	8	2	8	0
3rd	10	14	7	2	11	8	4	10	0	3	8	11	1	12	0
4th	9	13	3	2	7	4	4	6	0	2	15	11	1	8	0
5th	8	6	1	2	1	6	4	2	0	2	2	7	1	0	0

NOTE.—The commutation rate for paddy was Rs 105, for varagu Rs 89, for ragi Rs 142. The commutation price is taken at 12½ per cent less than market prices.

(3)—Statement showing the average yield, the cultivation expenses and the rent per acre in the United Kingdom and in the Madras Presidency.

—	United Kingdom		Madras Presidency	
	Wheat	Barley	Dry	Wet.
	£ s d	£ s d	Rs A P	Rs A P
Value of produce	8 17 0	7 11 9	8 0 11	25 7 1
Cultivation expenses	5 2 2	4 1 8	3 3 10	9 8 9
Bent ..	1 14 9	1 11 1	1 3 2	5 1 9
Rates and taxes	0 2 4	0 2 3		
Total	1 17 1	1 18 4	1 3 2	5 1 9
Ratio of rent to produce ..	19 63	20 48	14 87	20 08
Farmer's profit	1 17 9	1 16 9	3 9 11	10 12 7

NOTE.—The figures for the United Kingdom were worked out from the statistics published in the Report of the Royal Commission on Agriculture, and those for the Madras Presidency from the Settlement calculations, the produce being valued at the commutation rates assumed by the Settlement Department.

(4)—Statement showing the extent of Ryotwar or fully assessed lands leased out for money rent in the Coimbatore District in 1889, the Government assessment thereon and the rent stipulated to be paid to the proprietors (prepared from the Registration statistics).

Names of Sub-district	Dry lands						Garden lands (i.e.) dry lands with wells on them						Wet lands					
	Number of leases	Extent of land leased	Amount of Government assessment	Amount of rent	Assessment per acre	Rent per acre	Number of leases	Extent of land leased	Amount of Government assessment	Amount of rent	Assessment per acre	Rent per acre	Number of leases	Extent of land leased	Amount of Government assessment	Amount of rent	Assessment per acre	Rent per acre
		ACRES	RS	RS	RS	RS		ACRES	RS	RS	RS	RS		ACRES	RS	RS	RS	RS
Kumarapalayam ..	4	53	57	109	1 1	2 1	3	13	18	81	1 4	6 2	1	1	6	5	6	5
Ganapathi ..	13	112	156	660	1 4	5 9	11	50	80	666	1 6	13 3						
Gudalur ...	12	65	86	452	1 3	7 0	18	130	192	1,318	1 5	10 1						
Mettupalaiyam	1	5	5	10	1 0	2 0	4	37	26	175	7	4 7	4	15	103	800	6 8	53 3
Pollachi ..	36	410	410	1,380	1 0	3 3	14	322	303	1,073	1 0	3 3	5	21	116	662	5 5	31 5
Anaimalai ..	5	36	35	144	1 0	1 0							2	31	110	390	3 6	12 6
Udamalpet ..	17	193	215	805	1 1	4 1	39	656	772	4,005	1 1	6 1	3	17	85	740	5 0	43 5
Dharapuram ..	17	302	257	541	8	1 8	23	381	392	1,862	1 0	4 7	1	6	47	142	7 8	23 6
Aravakurichi	4	43	38	75	9	1 7	5	83	57	248	7	3 0						
Karūr ..	4	15	11	80	7	5 3	4	37	28	189	7	5 1	81	124	986	4,892	8 0	40 0
Kodumudi ..	9	82	70	217	9	2 7	6	83	75	354	9	4 2	2	3	18	165	6 0	55 0
Erode ...	7	39	39	116	1 0	5 0	3	27	63	365	2 3	13 5	2	2	33	122	16 6	61 0
Perundurai ..	8	51	58	75	1 1	1 5	13	133	187	693	1 4	5 2						
Bhavani ..	5	51	55	160	1 0	3 1	9	72	80	653	1 2	9 1						
Gopichettipalayam	1	8	12	40	1 5	5 0	2	6	8	72	1 3	12 0	1	4	43	195	10 7	48 7
Sattiamangalam	2	14	15	135	1 0	9 6	3	31	31	290	1 0	9 3						
Avanashi ..	4	33	35	185	1 0	5 6	14	153	187	717	1 2	4 6						
Sulur ..	26	270	296	1,196	1 1	4 4	29	370	479	3,120	1 3	8 4	6	21	174	976	8 3	46 5
Palladam ..	41	519	517	2,006	1 0	3 9	62	614	627	3,610	1 0	6 0						
Kangayam ..	32	424	294	937	7	2 0	29	354	305	915	8	2 6						
Kollegal ..	1	4	4	4	1 0	1 0												
Coimbatore Registrar's Office	21	346	248	869	7	2 5	10	123	140	749	1 1	6 1	21	130	611	2,630	4 7	20 2
Total	270	3,084	2,918	10,096	0 94	3 2	301	3,675	4,059	21,155	1 1	5 7	129	375	2,332	11,719	6 2	31 2

NOTE.—In all these cases, the lessor pays the Government assessment on the lands leased, out of the rent which is stipulated to be paid entirely in money.

(5)—Tables showing the cost of Cultivation, &c., for an acre of certain grains in the Sātūr Taluk of the Tinnevely District, published by the Madras Agricultural Department.

(a) Gingelly.

	RS	A	P
3 ploughings requiring 4 pairs of cattle	2	0	0
Sowing	0	12	0
Seed	0	4	0
1 ploughing through the crop, 1 pair	0	8	0
Reaping, 6 men	1	0	0
Threshing for 3 days, 6 men	1	0	0
	<hr/>		
Assessment	5	8	0
	1	0	0
	<hr/>		
Total	6	8	0
Value of outturn (1½ kotahs or 1¼ measures at 7 measures a rupee)	20	8	0
	<hr/>		
Balance	14	0	0
	<hr/>		

(b) Cumbu following cumbu for a Sanghili or 3.64 acres.

3 ploughings, 14 pairs of cattle	7	0	0
Sowing, 4 pairs	3	0	0
Seed (cumbu, mochai, tattampayaru, kalluppayaru, green-gram, castor)	2	0	0
Bullock hoeing, 3 pairs	1	8	0
Reaping, 16 men	2	8	0
Watching	1	0	0
	<hr/>		
Total	17	0	0
	<hr/>		

Value of produce—

6 kotahs of cumbu	48	0	0
1 kotah of pulses, &c.	7	0	0
4 cart-loads of straw	12	0	0
	<hr/>		
Total	67	0	0
Balance on 1 Sanghili	50	0	0
Or on one acre	14	0	0
	<hr/>		

(c) One Sanghili (3.64 acres) of cumbu after cotton.

Sowing, 4 pairs	3	0	0
Seed	0	8	0
Bullock-hoeing, 3 pairs	1	8	0
Reaping, 16 men	2	8	0
Watching	1	0	0
	<hr/>		
Total	8	8	0

			RS.	A.	P.
Outturn—					
4 kotahs of cumbu	..	...	32	0	0
3 cart-loads of straw	..	...	9	0	0
Total			41	0	0
Balance on one Sanghili	..	...	32	8	0
On one acre	...	...	9	4	0

(d) *One acre of cholum grown as a fodder crop.*

Seed, 30 measures	...	..	2	0	0
Sowings	...	..	0	12	0
Reaping, 12 men	...	...	2	0	0
Total			4	12	0

Outturn—

3 cart-loads at Rs. 4-8-0 each	..	...	13	8	0
Balance			8	12	0

(e) *One acre of cholum grown as a grain crop.*

3 ploughings, 4 pairs	...	..	2	0	0
Sowing	..	..	0	12	0
Seed	...	..	0	6	0
Ploughing the crop	...	..	0	8	0
Reaping, 6 men	...	..	1	0	0
Total			4	10	0

Outturn—

Cholum, 2½ kotahs	...	...	15	0	0
3 cart-loads of straw	...	...	9	0	0
Total			24	0	0
Balance			19	6	0

(f) *One Sanghili (3.64 acres) of varagu grown as a mixed crop.*

3 ploughings	...	...	7	0	0
Sowing, 4 pairs	...	...	3	0	0
Seed—					
Varagu, 24 measures	...	...	1	8	0
Red-gram, 2½ measures	...	...	0	6	0
Castor, 2½ measures	...	...	0	6	0
Bullock-hoeing, 3 pairs	...	...	1	8	0
Weeding, 24 women	...	...	2	0	0
Reaping, 32 men	...	...	5	6	0
Threshing	...	...	2	8	0
Total			23	10	0

				RS.	A.	P.
Outturn—						
20 kotahs of varagu	...	...	...	90	0	0
12 merkals of castor	...	...	..	5	0	0
12 merkals of red-gram	.	...	.	4	0	0
3 cart-loads of straw	..			9	0	0
40 bundles of castor plants	.	...		2	0	0
40 bundles of red-gram	..	.	.	2	0	0
Total				112	0	0
Balance for one Sanghah				88	6	0
Balance for one acre				25	0	0

(g) One acre of Bengal-gram *

2 ploughings, 3 pairs of cattle				1	8	0
Sowing, 2 pairs				1	8	0
Sower (1) ..				0	3	0
Seed, 7 measures ..				0	12	0
Harvesting, 6 men				1	0	0
Threshing .				0	4	0
Total				5	3	0

Outturn—

36 measures	...			15	0	0
Balance				9	13	0

(h) One acre of horse-gram.

Seed, 6 measures	...	..		0	8	0
Sowing, 1 pair				0	12	0
Harvesting, 6 men	.	..		1	0	0
Threshing, 2 men				0	6	0
Total				2	10	0

Outturn—

1 kotah of horse-gram	.			6	0	0
6 merkals of castor	..	..		2	0	0
Stemps and pods	..	..		1	0	0
Total				9	0	0
Balance				6	6	0

(1) *One acre of Cotton.*

	Rs.	A.	P.
3 ploughing requiring 5 pairs	2	8	0
Seed	0	4	0
Manure ($\frac{1}{3}$ of the value of 20 cart-loads)	1	8	0
Sowing	0	12	0
3 weedings	1	8	0
Watching the crop	0	8	0
Clearing the plants	0	12	0
	7	12	0
Assessment	1	8	0
Total	9	4	0
Outturn of uncleaned cotton $1\frac{1}{2}$ podis (of 328 lb each) at Rs 22 a podi	33	0	0
3 cart-loads of plants	1	8	0
Total	34	8	0
Balance or profit	25	4	0

NOTE (1) The Government assessment of an acre of land as regards (b) (c) (d), (e), (f) (g) and (h) may be taken at one rupee

(2) The season in the year to which the outturn given in the above tables relates is reported to have been particularly good

(f)—*Remarks on the alleged increase in the price of Salt due to the Salt Excise System*

The evil features of the monopoly system of salt manufacture are the following.

2. Under the monopoly system the Government undertakes a work for which private agency is better fitted. The Government cannot by means of its officers manufacture salt as cheaply as private individuals, under the stimulus of self-interest, can. I do not put this on the *laissez faire* or any other abstract principle, but on the experienced results of the monopoly system when it was in force. There are certainly cases in which Government can advantageously undertake the supply of services to the community, for instance, the Postal service, the Telegraph, and perhaps in this country even Railways. These are all cases in which the work to be done is spread over such large tracts of country, and is of such invariable routine character as to make its regulation by general rules issued by a Government department possible and desirable. In these cases, the work done by the officers of the department in different parts of the country is such that the failure or laxity on the part of one of them is liable to immediate detection and exposure by throwing out of gear almost instantaneously the work of those similarly employed in other parts. No one will maintain that salt manufacture is a business of this kind. As in agriculture, so in the manufac-

ture of salt, profit to the manufacturer depends on the minute attention given to details at every stage of the process of production and on the small and individually almost inappreciable saving in cost effected in a hundred ways.

3. It may perhaps be argued that even under the monopoly system the Government employs the ryots to manufacture the salt and recognizes to some extent a right of occupancy in these ryots, who may be supposed to have an interest in making as much salt and as cheaply as possible. This, however, is not the case, and it is exactly in this respect that the monopoly system grievously fails. The quantity to be manufactured by each ryot is fixed at the commencement of the manufacturing season by a Government officer, and any outturn in excess of the quantity required by Government must be destroyed. The ryot has thus no certainty as to the quantity of salt he will be allowed to manufacture in coming years, or even as to whether he will be permitted to manufacture at all; for manufacture must be closed if the stocks in the factory in question and adjoining factories are sufficient. He cannot, therefore, look beyond the immediate present in any of his arrangements for carrying on manufacture and is practically reduced to the position of a labourer paid at a fixed rate on the quantity of salt which the Government chooses to take. The variableness of the seasons renders salt manufacture a somewhat precarious industry; and the monopoly system makes it still more precarious.

4. The salt, whether good or bad, must be taken by Government when it is not below a certain standard in quality; and in years in which the outturn, owing to unfavourable season, is deficient, any salt that is delivered must be accepted. As the Government pays at the same rate for good and bad salt, the incentive to the production of good salt is weakened. It is to the interest of the Government officer having large stocks of bad salt to force it on the public by withholding the sales of good salt until the former are got rid of. This very frequently happened when the monopoly system was in force throughout the Presidency. It is no doubt true that the portion of the population which cares for good salt is at present a small one, but small as it is, it is increasing. Under the monopoly system there is no chance of the taste of the higher classes of the community for good salt at increased prices finding satisfaction, and the result must be that so long as the system is in force, the demand for good salt will be smothered, unless the Government undertakes to supply salt of different qualities at different costs to suit the tastes of the different classes of consumers. This, it is hardly necessary to say, will be a chimerical undertaking and lead to speculation and waste. That any part of the community should be debarred from getting salt of good quality when it is willing to pay for it, is a considerable grievance, and the grievance is all the greater when it is remembered that good salt is really cheap salt too. For instance, A manufactures salt containing 96 per cent. sodium chloride and 4 per cent. impurities, while B turns out salt with 99 per cent. chloride of sodium and 1 per cent. impurities. Under the excise system if each man be allowed to sell the salt at such price as he can get for it, A may realize for his salt 3 annas and B 4½ annas over and above the duty of Rs. 2-8-0 paid to

Government. As, however, B's salt contains a little over 3 per cent. more of sodium chloride than A's, the purchaser of A's salt saves in duty more than he loses in cost price, and, on the whole, gets a better article for a lower price. Under the monopoly system both kinds of salt would be sold at exactly the same price, 3 annas per maund ex-duty, and the person wishing to obtain by legal means the better kind of salt might chance to obtain it as a matter of favour, but could not get it for money.

5. The rates of kudivaram, that is, the prices paid by Government for salt delivered to it under the monopoly system, are fixed and to a great extent independent of the changes in the rates of wages for labour prevailing in the particular localities. This would not be a great grievance if the ryots were allowed to regulate production each year according to their own calculations as to probable demand, so that they might recoup the losses of one year from the gains of another. It is true that the rates of kudivaram have sometimes been raised, but this is done only after it is demonstrated to the satisfaction of the higher authorities that the ryots could not possibly manufacture and deliver salt at the rates in force. This is not an easy process. Moreover, there is considerable difference between the costs of salt of pans situated near the platforms and of those at a great distance, the cost of carriage in the latter case being higher than in the former. The Government officers cannot take into account all these differences and increase or decrease the kudivaram in the way in which private manufacturers can. I find from the last annual report of the Salt Department that Messrs. Arbutnot and Company and other firms who have entered into contracts with manufacturers in the Chingleput factories for short periods have agreed to pay in addition to the fixed kudivaram additional sums varying apparently with reference to the increased cost of manufacture in, or of transport of salt from, particular pans.

6. The selling of salt at a fixed price whether it is good or bad, light or heavy, gives room for the play of individual preferences or partialities and consequent demoralization of the subordinate officers in the factories. An example will make my meaning clear. It is a well known fact that traders prefer to buy light salt as they can make a greater profit out of it than out of heavy salt; the reason is that people purchase salt by the measure and light salt measures more

than heavy salt, the difference being sometimes * as much as 20 per cent. The sale of salt by measurement instead of weighment is sometimes erroneously ascribed to the machinations of traders who seek to earn a profit by deceiving

* NOTE.—It appears from the administration report of the Salt Department for 1890-91, that eight factories in the Bombay Presidency have made special arrangements for the production of light salt in order to meet the demand for it in this Presidency.

ignorant purchasers and giving them short weight. Traders do, no doubt, sometimes take undue advantage of the ignorance of purchasers, but in this instance it seems to me probable that even if they reformed their ways and attempted to sell by weighment, the purchasers who have long been accustomed to purchase by measurement would imagine that fraud was intended and would not take the salt. However desirable it may be that salt should be retailed by

weight and not by measure, any attempt to bring about this result by coercive measures, rendering penal the sale of salt by measure in the thousands of petty bazaars throughout the Presidency, will be attended with great risk of oppression to the poorer classes of the population whose interests are intended to be safe-guarded ; and the Government cannot undertake legislation of this kind with a light heart. This question is intimately connected with the scheme for the introduction of greater uniformity in the measures and weights in use in this Presidency, which, I believe, is now under the consideration of Government. If it is decided to take action in this direction, the measure will, I presume, be adopted tentatively in the larger towns at first and gradually extended to rural tracts, the duty of enforcing the regulations prescribed being entrusted to popular bodies, such as Municipal Councils and Local Fund Union Panchayats. However this may be, there is the fact that light salt finds greater favour with the trade than heavy salt, and this fact gives the former a higher value. Under the monopoly system, it was in the power of the subordinate officers of the department to sell the light salt to their friends and benefit them, while heavy salt fell to the lot of others. No doubt the heaps were sold in the order of the numbers assigned to them, but information as to which heaps contained light salt was not easily procurable by all intending purchasers, and it would be nothing strange if particular persons succeeded in getting the light salt to the exclusion of others. It comes then to this, viz., that, whereas under the monopoly system the additional, it may be adventitious, value borne by light salt was appropriated either by accident or by design by certain favored persons among purchasers, under the excise system it is enjoyed by the person who is justly entitled to it, viz., the producer.

7. While the monopoly system on the one hand throws upon Government the serious responsibility of adjusting supplies to demand with reference to the ever-shifting conditions of trade, it deprives Government of the only means of judging whether and when, such an adjustment is necessary, as it substitutes an artificial for a natural price which, under ordinary circumstances, serves as an unerring index pointing to the necessity of increasing or contracting supplies. This is an evil of great magnitude, and now that owing to the extension of communications and the cheapening of the cost of carriage, almost all parts of the country have been brought into trade relations with one another and rendered sensitive to trade influences, it seems to me to be perfectly idle for a Government department to undertake the duty of regulating salt production. To put the same thing in another way. The salt trade cannot be isolated from trade in other commodities, because salt is generally brought inland as a return load by traders who take grain or other articles to the coast, and a change in the demand for those articles reacts on the demand for salt. In private trade under natural conditions the adjustment of supplies to demand is automatic, that is to say, traders and manufacturers who may know nothing about the causes in the changes in the conditions of supply and demand all over the country of any commodity, set about making arrangements for increasing or diminishing supplies by simply taking as their guide the rise or fall

in prices. The Government officers would need to be almost omniscient to perform this function efficiently without the aid afforded by the natural course of prices.

8. The Government by selling salt produced at different places at a uniform price, without reference to the cost of production or the conditions of demand and supply, bolsters up inferior factories and handicaps the better sources, the result being on the whole increase in the cost of salt and loss to the community.

9. The monopoly system has not the effect of steadying prices, as is commonly believed. On the contrary, though under it salt is sold at a uniform price when it leaves the factory, outside the factory the prices are subjected to fluctuations all the more violent, because the factory price is kept down at an artificial level. The result is that the trader benefits at the expense of the producer, except in cases in which both occupations are combined in the same person. The truth of the above observations will be seen from the following example. Take 3 factories A, B and C, at a distance of 20 miles from each other north to south. When there are sufficient stocks in these factories and the facilities of communications are equal, each factory will supply all places within a distance of 10 miles north and south, besides tracts which are at less distance from it than from other factories. If stocks are deficient in A and the demand great, and Government continue selling salt at 3 annas a maund, there is sure to be a run on the factory. When the salt is all sold out, traders from A and the regions supplied by it will have to go to B, and though they may get the salt at 3 annas a maund, the cost of carriage will have increased. Meanwhile the factory at A having been denuded of salt, the retail prices at that station will have enormously risen. Under the excise system what would happen is this. When the stocks in A are insufficient to meet the demand, the price of salt in A will rise to such an extent as to make it profitable for traders in some of the tracts served by A to go to B for the salt. This will again affect the price in B and then in C and so on all along the line. The result is that no factory will be absolutely denuded of salt, producing panic and violent perturbations in retail prices, but stocks will be conserved as long as practicable, a diversion of trade being effected in various directions.

10. The above remarks, I repeat, are not based merely on theoretic considerations, but on actual experience. The report of the Salt Commission and the annual reports of the administration of the Salt Department are full of instances of factories having been denuded of salt in the manner pointed out.

11. In view of the grave evils inherent in the monopoly system, we should be justified in giving preference to the excise system, even if it were attended with some increase of price to the consumer; but has there really been an increase of price and over what? The cost price under the monopoly system has been assumed to be 3 annas for the last 30 years, and this rate has acquired in popular estimation a sort of prescriptive right to be regarded as the normal cost notwithstanding changes in the rates of wages, in the value of money, and in the conditions of trade. Even when the Salt Commission

made their calculations, the cost of salt in Madras was found to be more than 3 annas a maund, and salt was sold by Government at the Madras depôt really at a loss. Assuming, however, for the sake of argument, that 3 annas correctly represented the cost price of salt at the time when the monopoly system was displaced by the excise, it will be seen that no fair comparison can be made between that rate and the present excise prices without taking the following considerations into account and making due allowances for them :—

1st.—Since 1881 the sales of salt in consequence of demand from tracts outside the Presidency, chiefly Orissa, and increase of population which amounts to 15·6 per cent., have increased from 56 to 69½ lakhs of maunds or by 24 per cent., while the number of factories at work was greatly reduced shortly before 1881. The increased produce would to some extent have had to be raised at more than proportionate cost, even if the monopoly system had been continued throughout the Presidency. That this must be the case is clear from statements contained in the administration reports of the Salt Department which go to show that the officers of the department find very great difficulty in procuring labour for working the extensions of factories recently sanctioned.

2nd.—The prices of excise salt include three items of charges which the monopoly rate of 3 annas excludes, though these charges fall eventually on the consumers under either system. The items are—

(a) The additional price paid to the producer at the factory instead of to the trader on account of the inadequacy of stocks to meet the demand as pointed out in paragraph 9 *supra*.

(b) The additional price paid for light salt (paragraph 6 *supra*).

(c) The additional price paid for good salt (paragraph 4 *supra*).

For example, the price of excise salt at Surlá in the Ganjam district was 4 annas 3 pies a maund in 1890-91. The high price was due to the restriction, owing to insufficient stocks, of inland sales at Ganjam (which by the way is a *monopoly* factory) and the consequent diversion of trade to Surlá. Salt at Ganjam is sold by Government at a fixed price of 4 annas (*not* 3 annas), and sales are allowed only on certain days and in restricted quantities to prevent depletion of stocks. The consequence is that traders have to go to Surlá and get their salt at an enhanced price incurring probably enhanced cost of carriage at the same time. All this enhanced cost is recouped by the traders by enhancing the price of salt to the consumers whether the salt has been obtained from Ganjam or Surlá. Nevertheless the factory price of a maund is only 4 annas at Ganjam, while that at Surlá is 4 annas 8 pies, and this shows that the factory price of excise salt may be higher than the monopoly rate though really the price paid by the consumer may be less under the former than under the latter system. Examples of cases of salt commanding higher or lower prices according as they are light or heavy abound in the Madras depôt, where the price of salt varies from 4 to 7 annas a maund. The reason for the preference for light salt has already been explained. In the Madras retail market also salt is sold at different prices with reference to the quality of the article.

12. What after all is the increase of cost of excise salt at present? The cost is 4 annas a maund for the whole Presidency as compared with the hypothetical 3 annas under the monopoly system. In the Masulipatam division it is only 2 annas 8 pies. It seems to me that, making sufficient allowance for the considerations above pointed out, prices are really cheaper now than under the monopoly system. A comparison of retail prices in 1889 with the prices before 1880 shows that retail prices are in most places lower now than under the monopoly system. Moreover, a difference of one anna per maund of 80 lb. makes no difference in retail prices, as these are quoted at so much per Madras measure of say 4 lb., and the increase of one anna per maund would be equivalent to only an increase of price of a Madras measure by less than one-half of a pie. This fact should be borne in mind in judging of the real effect of a sudden temporary pressure of demand on inadequate stocks and consequent rise of prices, which pressure of demand, be it noted, must happen quite as frequently as, if not more frequently, under the monopoly than under the excise system.

13. It is now unnecessary to advert to the circumstances which led to the enhancement of the price of salt in 1885 and 1886, soon after the introduction of the excise system. The causes of the rise in price were fully investigated by Government in 1888, and though the views of the Salt Department have been at variance with those of Government on this subject, I am not aware that a single argument has been brought forward tending in any way to shake the conclusions arrived at by Government after full enquiry. As regards the measures adopted by Government to remedy the evils that had arisen, there can be but one opinion, viz., that the measures have been eminently successful. The retail price of salt to the consumer has not increased beyond what it was under the monopoly system. On the contrary, if an exact calculation were possible, it would probably be found that prices have gone below what they would be at the present time under the monopoly system. A fairer distribution of profits between the manufacturers and the traders has been brought about and the profits of middlemen have to some extent been cut down. The old argument that capitalists restrict production has been shown to be entirely unfounded, the "dittam" or regulation of the quantity manufactured being now found to have been fixed with a view to secure the *maximum* production and not with a view to restrict it. Many licensees work their salt pans independently of capitalists and store and sell salt on their own account. There is full competition among the capitalists themselves. This, I believe, is the case even in Madras where the average price is 5 annas 2 pies a maund. Salt at this station always costs more than the monopoly price of 3 annas, and the additional 2 annas and 2 pies includes this excess as well as the extra value of light as well as of good salt as already explained. I do not think therefore that any material reduction in the price of salt at Madras can be looked for.

14. The monopoly system is sometimes defended on the ground that as the Government levies on salt a duty amounting to nearly 20 times the cost price, it is bound to see that the cost to the consumer is not unduly enhanced. The assumption underlying this statement is

that under the monopoly system it is possible for Government to have control over the price of salt. This assumption, as I have above shown, is unfounded. It seems to me that if the salt tax is an evil, it is an aggravation of that evil to levy it under the monopoly system. The Government has, however, with a view to prevent an undue enhancement of price by combinations of traders, accumulated reserve stocks, and these stocks have completely fulfilled their purpose. The necessity for this arrangement arose from the sudden substitution of the excise for the monopoly system which was in existence for over three-quarters of a century, and I believe that in the course of a few years more, their maintenance will be found to be unnecessary. The object is not to drive capitalists out of the salt trade; what is desired is that there should be sufficient competition among them. There is not likely to be any danger of extensive combinations among the capitalists, such as that which arose at Madras in 1885 and 1886 under very special circumstances. Temporary local combinations may of course occasionally occur, but their effect will be evanescent. The danger now seems to be rather in the direction of Salt Department imposing unnecessary restrictions on the prices charged by salt manufacturers or of bringing the reserve stocks to sale with a view to reduce prices below what they would be under natural conditions when there is full competition, instead of keeping the reserve for use as a heroic remedy on extraordinary occasions, such as, for instance, would justify Government in importing grain to tracts suffering from distress. Government reserve stocks under the excise system, though objectionable on principle and justifiable only as a temporary expedient to repair mistakes committed in the past, have not practically operated to the prejudice of the excise manufacturers, because the Government has not hitherto interfered with the course of salt trade and has allowed traders a large range of prices to base their calculations upon. The loss incurred by Government by maintaining the stocks is also very trifling when compared with the revenue derived by Government from the salt duty. If, however, Government were to enter into direct competition with excise manufacturers, it would simply lead to the extinction of the excise and to the rehabilitation of the monopoly system, which is a consummation greatly to be regretted in the interests of the public for the reasons I have already explained.

15. There are three conditions essential for the proper working of the excise system, viz., *first*, the restrictions imposed on manufacturers should not be greater than are absolutely necessary for the protection of the revenue; *secondly*, there should be no obstacles interposed to the opening of new pans, and additional storage room should be provided on a liberal scale under adequate guarantees in all factories; *thirdly*, small traders should receive the same countenance and assistance as large traders from both salt and Railway officials when they want to purchase salt and send them by the railway. I do not know what the policy of the Salt Department in respect of these matters latterly has been, but I have no doubt that, if they are looked at from the point of view of the convenience of the producers as well as of the Salt Department and adequately provided for, the excise system will in the course of a few years be able to stand on its own

legs, and to dispense with the artificial support of Government reserve stocks. The completion of the East Coast and other railways now in progress will also materially help to bring about this result. The excise system has now justified itself and what is wanted for its complete success is a continuity of policy. If this is ensured, there is no reason why Madras should not secure a large share in the Bengal salt trade, driving out Liverpool salt from thence. The question of substitution of excise for Government monopoly was first mooted by the Cheshire Salt Chamber of Commerce, in the hope that a market might thereby be opened in Madras for their salt, and the prejudice against the excise system is to some extent due to this circumstance. The probability, however, is that Madras salt will eventually drive out English salt from Bengal. Salt is sent from England to Bengal as ballast, but if a trade springs up between Madras and Bengal in Bengal coal, it would be profitable to send Madras salt as a return load. The Government would do well to do all that lies in its power to develop an export trade in Madras salt, and this can be done only under the excise system. If the English salt syndicate persists in artificially raising the price of English salt shipped to Bengal, it would be materially assisting the Madras manufacturers to compete in the Bengal market. Germany, Aden and Arabia have been sending salt to Bengal during the last 3 or 4 years; and Madras, which is so much nearer to Bengal than these countries and has so many facilities for the manufacture of good salt, ought, under proper arrangements, to be able to secure to itself the bulk of the Bengal salt trade.

STATEMENT No. I.

Quantity of salt manufactured and sold and the balance remaining in stock in the East Coast factories in each year from 1881-82 to 1890-91.

In lakhs of maunds. 1 maund = 82½ lb.

Years.	Manufac- ture.	Sale.	Stocks at the end of each year.
1881-82	60.42	56.00	75.89
1882-83	66.54	62.55	76.44
1883-84	59.83	65.35	63.28
1884-85	74.87	64.89	67.08
1885-86	57.20	67.34	51.27
1886-87	48.40	65.91	28.04
1887-88	88.67	68.24	47.93
1888-89	89.94	70.69	63.25
1889-90	92.42	71.68	80.21
1890-91	87.23	69.50	94.20

STATEMENT No. II.

Average factory price of salt per maund.

	1885-86.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.
	AS. P.	AS. P.	AS. P.	AS. P.	AS. P.	AS. P.
Chattrapur	3 2	3 5 7	6 0 6	5 10 9	4 1	4 3 6
Chicacole	3 6 6	4 5 6	9 2 6	5 9 8	4 3	3 11 5
Masulipatam	3 6 6	4 9 5	4 11 09	3 11 2	3 3	2 8
Nellore	3 0	3 9 9	3 3 6	3 6 7	3 7	3 5 3
Chinglepu	5 4 8	6 8 2	6 3 2	5 4 1	5 2	5 0 5
Nagapatan	3 10 9	7 1 0	6 2 2	4 11 6	4 3	4 5
Tinnevel	5 0 9	6 1 0	6 1 7	4 4 3	4 3	3 7
Average .. ..	..	5 7 3	6 1 1	4 9 8	4 4	4 0 2

NOTE.—The excise system was introduced in a small number of factories in 1882-1884. In 1885-86 the system was brought into force in nearly all the Madras factories. The season in 1885-86 and 1886-87 was unfavorable for salt manufacture, and the outturn in those years was very small as compared with the ordinary outturn. The result was depletion of stocks and consequent enhancement in the price of salt.

STATEMENT No. III.

Retail price of salt in seers of 8 tolas per rupee.

	1879	1880.	1889.	1890.
Ganjam	11 85	11 81	12 33	11 40
Vizagapatam	10 24	10 58	11 69	11 70
Godavari	12 54	11 98	12 00	12 01
Kistna	12 91	12 80	13 19	13 11
Nellore	12 70	12 60	12 34	12 80
Ouddapah	13 89	13 92	12 34	12 20
Anantapur	12 95	12 81	11 14	11 60
Bellary	12 06	12 53	11 87	11 90
Kurnool	13 88	13 75	11 36	11 50
Madras	12 12	12 33	12 31	13 00
North Arcot	14 09	14 28	11 31	11 40
South Arcot	12 27	12 52	11 58	11 60
Tanjore	12 20	12 13	12 62	12 80
Trichinopoly	13 80	13 64	12 46	12 42
Madura	13 95	14 74	13 47	13 48
Tinnevelly	11 78	12 12	14 68	14 80
Coimbatore	11 82	11 94	11 98	12 50
Salem	11 55	11 51	13 43	13 28
South Canara	10 55	9 79	13 17	13 50
Malabar	12 48	12 52	11 69	11 70
Average	12 48	12 52	12 35	12 44

NOTE.—From January 1878 to 10th March 1882, the duty on salt was Rs. 2-8-0 a maund, and on the latter date it was reduced to Rs. 2 a maund. The duty was again raised to Rs. 2-8-0 in January 1888 and continues at this rate at present.

(g)—*Remarks on the Abkâri Administration of the Madras Presidency.*

The principles formulated by the Secretary of State for India in regard to abkâri administration and accepted by the House of Commons during the recent debate on this question are stated in the letter of the Government of India of 16th May last to be as follows:—

- (1) Any extension of the habit of drinking among Indian populations is to be discouraged.
- (2) The tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor.
- (3) Subject to the above considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

2. The discouragement of drinking is thus the primary object aimed at in abkâri arrangements. A *total prohibition* of the consumption of liquors among classes of people addicted to the use of them would, however, cause great hardship and be incapable of enforcement even if desirable. The drinking classes in such a case would almost to a certainty supply themselves with liquor by illicit distillation and smuggling, and get demoralized by law-breaking as well as drinking. The object in view is therefore sought to be attained by subjecting liquors to a high duty, so high as to act as a check on consumption, and yet not so high as to cause an outbreak of illicit distillation or smuggling, which cannot be coped with except by employing preventive establishments at enormous cost. The limit of taxation which satisfies the above conditions is not the same in all places but varies in different places, and even in the same place at different times, according to idiosyncrasies of race, taste and lawless habits, climatic differences, efficiency of prevention, facilities for illicit distillation and other circumstances; and the problem of excise administration consists in finding this limit for the different parts of the country and adjusting the duty with reference to it.

3. Revenue is not to be the main object in abkâri arrangements, that is to say, it is not to be developed by lowering the duty and extending consumption of intoxicating liquors, but by enhancing the duty and restricting consumption. Subject to this condition, it is a desirable object to develop the revenue (1) by pushing up taxation to the limit already referred to, (2) by taking care that as little of the realizable revenue as possible is diverted from the coffers of the State and absorbed by middlemen or others to whom privilege of sale, &c., of liquors may be granted. The taxation of liquors has this great advantage over other forms of taxation of commodities in general consumption, viz., that while the latter are objectionable in that and in so far as they restrict consumption, the former is beneficial for that very reason.

4. The following facts will show that the principles and considerations above adverted to have been steadily kept in view in all abkâri arrangements in this Presidency during the last 15 or 20 years, and that this Government may justly claim to have attained, in spite of *difficulties met with at the outset*, a very considerable measure of success in the application of those principles.

5. The Presidency contains an area of about 140,000 square miles with a population of nearly 31 millions. Of this area about 20,000 square miles, containing a population of nearly a million, comprise what are called the Agency tracts in the Ganjam, Vizagapatam and Godávári districts. These tracts are hilly and jungly and inhabited by uncivilized, wild races; and it is not open to Government to adopt scientific methods of administration in these places. Throughout the Agency tracts, toddy (fermented palm juice) is now left untaxed. During the Rumpa rebellion in 1880, the oppressions of the toddy renters was alleged as one of the reasons for the *emeute*. In Ganjam, Khonds are allowed to distil spirits for domestic consumption and not for sale. It was at one time thought that Uriya distillers in the Khond country were spreading drunkenness among the Khonds and steadily and surely winning their lands; and they (Uriyas) were prohibited from distilling or selling liquor there. Recent reports from the Collector, however, show that the Khonds do not distil liquor themselves, but employ clandestinely Uriya distillers to manufacture for them and that the prohibition above referred to has given rise to considerable illicit traffic in liquor. The question of allowing Uriyas to distil under proper safeguards and strict control is now under the consideration of the Abkári department. In Vizagapatam the Abkári privileges in some of the tracts are leased out to contractors, and in others kept under amani management, that is to say, the supply and sale of liquor is made under the supervision of Government officers. In the Rumpa country in the Godávári district little or no spirit is consumed. In some of the other Agency villages in this district the privilege of sale of spirit is leased out to contractors; in others again to the villagers themselves for lump sums. It will not be possible to control the traffic in liquor in the Agency tracts on the principles laid down by the Secretary of State, and these tracts must be put aside so far as the present inquiry is concerned. There is, however, no reason to think that drunkenness is on the increase in these regions.

6. Confining our attention to the portions of the Presidency (comprising an area of nearly 120,000 square miles with a population of about 30 millions) in which it is practicable to regulate the taxation of liquor on the principles laid down by the Secretary of State, the following very brief account will show the steps taken during the last 20 years for introducing sound methods of abkári administration. The liquors principally drunk in this Presidency are, 1st, country spirits, 2ndly, imported liquors and liquors manufactured in the country and excised at the customs rate of duty and otherwise dealt with for purposes of taxation in the same manner as imported liquors, and, 3rdly, toddy or fermented palm juice.

7. *Country spirits* consumed are distilled either from jaggery (crude sugar) or toddy (palm juice). Toddy spirit is in use in the Godávári, Malabar and South Canara districts and in the coast taluks of the Kistna district and the two taluks of the Kurnool district east of the Nallamalai hills, viz., Cumbum and Márkápúr. In some of the plain taluks of the Vizagapatam district spirit distilled from mowha flowers (*Bassia latifolia*) and also spirit distilled from rice are consumed. In the remaining portions, jaggery spirit is drunk,

8. Twenty years ago, the systems of *abkari* administration in force were very primitive and the privilege of manufacturing and selling spirits in large areas, usually districts, was leased out to contractors for lump sums, and the spirit was manufactured in stills scattered all over the country according to the rude methods and appliances in use among native distillers. The liquor was sold in sanctioned shops, but practically there was no limit to the number of shops that might be opened. In accordance with the provisions of the *Abkari* Act, a minimum price was no doubt fixed below which liquor could not be sold, but as the minimum price was fixed without any reference to the alcoholic strength of the liquor sold, it was of no use whatever. In short, there was no attempt made to regulate taxation or to ascertain and control consumption, and contractors were practically allowed to do what they liked in the way of extending consumption.

9. The obvious remedy for this state of things was the substitution for the renting system of an arrangement under which out-stills could be suppressed and manufacture concentrated in large distilleries easily guarded, the revenue being realized by a duty of excise adjusted with reference to alcoholic strength on every gallon of spirit issued therefrom. Before, however, this system of central distilleries, known locally as the "excise system," could be introduced into any particular district, it was necessary to make sure of two conditions, viz., 1st, that when out-stills were suppressed distillers able and willing to construct the necessary buildings and manufacture spirit cheaply on a large scale by using scientific methods and appliances would be forthcoming, and, 2ndly, that the expenses of distribution of liquor from a central distillery to the outlying parts of districts in which facilities for illicit distillation were great did not so enhance the cost of liquor to the consumers as to drive them to supply themselves with it illicitly.

10. Accordingly, "the excise system" was first experimentally tried in selected districts between the years 1869-74. The results showed that no difficulty was likely to be experienced in finding distillers, provided that the areas over which they were given the privilege of selling liquor were sufficiently extensive to enable them to do a large business. In 1875-76, the "excise system" was introduced into further portions of the Presidency with certain modifications; the chief of which was that the distiller or contractor who was given the monopoly privilege of manufacture and sale within a district was required to guarantee a minimum revenue from the duty leviable on the spirit issued for consumption, the object in view being to prevent his making all his profit in the easily manageable portions of his farms, leaving the distant outlying portions to the illicit distiller and the smuggler. The contractor was charged with the duty of maintaining sufficient establishments to prevent illicit practices and smuggling. He was bound to sell the spirit at certain maximum and minimum prices prescribed by Government. The minimum limit was intended to prevent the contractor lowering the price to such an extent as to unduly extend consumption, and the maximum limit to prevent his running up the price so high in particular localities as to cause hardship to the drinking classes and drive them to illicit practices in obtaining supplies of liquor. The minimum prices were

fixed in such a manner as to leave a reasonable profit to the contractor after paying the duty and defraying the cost of liquor, of distillation, of establishments, of remuneration to vendors, &c., according to an assumed standard, and the maximum prices were fixed somewhat higher so as to leave a margin for the contractor to enable him to adapt prices to the actual circumstances of the different parts of his farm.

11. The concentration of distillation and the introduction of the guaranteed revenue system, as the system above described was called, was easy in all districts in which jaggery spirit was consumed, and it was extended in 1875 and 1878 to all the districts of the Presidency excepting those mentioned in paragraph 7 as districts in which toddy spirit is chiefly drunk. In the inland taluks of the Vizagapatam district in which mowha spirit is drunk, the excise system was introduced in 1875, but was withdrawn in 1878 as it did not work well there.

12. The guaranteed revenue system (which is still retained in Bombay) was in force until 1884-85, when the abkâri arrangements were again completely remodelled with reference to the recommendations of the Abkâri Committee, which was appointed by Government in 1884. It was found that this system had done its work in the way of introducing and familiarizing native distillers with improved methods and appliances in the manufacture of spirit, but was operating prejudicially to sound abkâri administration in other respects. Its failure was mainly attributable to three causes, viz., *first*, the large size of the farms generally comprising entire districts, which shut out all but the largest capitalists from the competition for the contracts, and enabled a few rich European firms to combine to keep down the bids for the guaranteed revenue, and to make unduly large profits from the more easily managed portions of the farms, neglecting altogether the outlying parts; *secondly*, the realization of the revenue wholly in the shape of a uniform fixed duty throughout the farms without regard to the often widely varying conditions of the tracts comprised within them, and the artificial regulations imposed by Government as regards retail prices of liquor, which, as already observed, were based on hypothetical data as regards cost of liquor and other items liable to considerable fluctuations in different tracts of country and from year to year; and, *thirdly*, the entrusting to the contractors the duty of maintaining sufficient establishments for the prevention of illicit distillation, while at the same time no police powers were or could be conceded to these establishments which were not under official control and discipline. The large monopolists had very generally neglected to maintain the establishments they were bound to employ or to provide adequate facilities for the supply of liquor to the more difficult and less accessible portions of their farms; they had closed large numbers of shops previously existing, and in the remaining shops they had cut down the allowance of the retailers to such an extent as to drive them to seek their remuneration in illicit practices, such as giving short measure, dilution, &c.; and by charging the maximum prices in the populous portions of the farms and spending as little as possible on their management, they had reaped enormous profits, a very considerable portion of which should, under proper arrangements, have come to Government in the shape

of taxation. The result was a considerable decline in the revenue, while at the same time there was reason to suppose that the real consumption had increased and not decreased.

13. The object of the reforms initiated in 1884 was to provide a remedy for these evils. To ensure sufficient personal attention being paid by the renters to all parts of the farms and to admit of the smaller capitalists with local knowledge competing for them, the size of the farms had to be reduced ; but as it would, at the same time, have been distinctly a retrograde step to allow small renters to establish stills of their own for the supply of tracts served by central distilleries, the expedient was adopted of separating the privileges of manufacture and sale, which had hitherto been leased out conjointly. As regards the former, the policy has been to leave the manufacture and supply of spirits to licensed vendors "free" wherever possible, that is to say, to make it cease to be a monopoly and to permit any one, who chooses to embark in the business of distillation, to obtain a license to work a distillery and to sell the liquor manufactured to licensed vendors at prices mutually agreed upon between them from time to time and not fixed by Government. The existence of sufficient competition between distillers being essential to the success of this scheme, it was experimentally tried at first in a limited number of localities, and being found to answer was extended to all the districts brought under the excise system with the exception of a few special tracts where, owing to the absence of railway communications or other causes, the privilege of manufacture is still, for the present, granted as a monopoly. The principal advantages of the "free supply" system, as it is called, are that it affords encouragement to distillers to lay out capital in the adoption of the most recent improvements in the methods of manufacture, without the fear, so long as they comply with excise regulations, of having the right of distillation taken out of their hands after any definite period, as would be the case when the privilege is granted as a monopoly ; that by reducing the cost of liquor, it increases the margin left for the Government taxation out of the price realizable from the consumers, and that it enables licensed vendors to exercise some choice as to the distillers from whom they can purchase their liquor, and thus to adapt the liquor supplied by them to some extent to the tastes of the consumers. The duty of maintaining preventive establishments has been undertaken by Government. The realizable taxation varies, as already pointed out, in different parts of the country, depending as it does on the habits of the people, the price which they can pay and the facility with which illicit liquor can be made with impunity ; and in order to obtain the highest duty that it is possible to get in different localities, the taxation was divided into two portions ; the first being the still-head duty payable when the liquor leaves the distilleries and fixed at rates sufficiently low to enable the renters of the vend farms to suppress the sale of illicit liquor where necessary, and the second being the lump sums paid for the privilege of sale by the vend-farmers and determined by public competition. By these arrangements the total taxation leviable in different places is intended to adapt itself to their varying circumstances by a natural process ; and when, by the combined action of the preventive establishments maintained by Government and of the renters working in their own interest to displace illicit by licit consumption, unhampered by artificial

restrictions as regards maximum and minimum prices, illicit dealings in liquor have been suppressed, it is expected that the way will be clear for equalizing the still-head duty throughout the country and levelling it up to the import rate; in other words, increasing the fixed and decreasing the variable portion of the total taxation. The intention is eventually to dispense altogether with middlemen, with monopoly privileges for the sale of liquor also and to make the taxation consist of the still-head duty and shop rents. This plan has been adopted in towns, but as it is not possible to abolish middlemen all at once in rural tracts, the size of the vend farms has been gradually reduced in view to middlemen being finally got rid of.

14. Since 1884 very considerable progress has been made in bringing the improved excise system

	Area in sq miles.	Population.
Tracts under the excise system ...	106,000	25,425,000
Tracts in which the excise system has been ordered to be intro- duced from 1st April next	4,000	473,000
Total ...	110,000	25,898,000

into force throughout the Presidency; it was of course introduced at once into the districts in which the "guaranteed revenue" system was in force; it was also extended to the Kurnool district with the exception of the Cumbum and Márkápúr taluks in 1885-86; to the upland taluks of the Kistna district in 1886;

to the five Municipal towns of the Malabar district in 1886-87; to the inland taluks of the Vizagapatam district and into the Mangalore taluk of the South Canara district and into the taluks of Chirakal, Kottayam, Calicut and Pálghat of the Malabar district in 1888-89. It is under contemplation to introduce it into Cumbum and Márkápúr taluks of the Kurnool district and Gudiváda, Vissanapet and Núzívd taluks of the Kistna district from next April. Within the next two or three years it will probably be in force in all parts of the Presidency excepting, of course, the Agency tracts. The difficulty has hitherto been to devise arrangements under which the excise system can be worked in districts in which toddy spirit is consumed. In these districts distillation is practised by almost every toddy-drawer and its suppression requires large preventive establishments. Toddy required for distillation is, moreover, expensive to carry long distances and gets spoilt if kept long. The plan introduced into the taluks of the Malabar district at the suggestion of Mr. Galton may, however, be considered to have solved the problem. The plan is to establish distilleries in central localities, where palm-trees are abundant, and to permit the distiller to work subsidiary stills in the vicinity, from which weak spirits could be passed by the distillery officer to the central distillery for redistillation. Centralization of distillation of toddy spirit necessitates the employment of strong preventive establishments and it is found convenient to work it in connection with the tree-tax system (to be noticed in connection with toddy arrangements) which likewise requires strong establishments to work it.

15. The number of distilleries in the tracts under the excise system is 20, of which 17 are worked under the "free supply" and 3 under the "monopoly supply" system. In all these distilleries spirit is manufactured by the method of continuous "close distillation." It was at one time feared that Messrs. Parry and Company, who work a

large distillery at Nellikuppam in the South Arcot district in connection with their sugar factory there and manufacture spirit cheaply from molasses, would be able under the "free supply" system to establish a practical monopoly and then enhance the price of liquor unduly and thus diminish the margin left out of the retail price for the Government duty. Experience has, however, since shown that there is keen competition among distillers for the custom of licensed vendors in "free supply" areas and that the danger apprehended is not likely to arise.

16. There can be no doubt that since 1883-84 both the duty realized and the price of liquor in excise districts have increased. The average duty for the districts in which the excise system was in force in 1883-84 was Rs. 3-2-6 per gallon of proof strength. In 1887-88 the duty realized in the same districts was Rs. 4-8-3 per gallon, of which Rs. 2-13-10 represented the duty levied at the still-head and Rs. 1-10-5 the incidence per gallon of the rents paid by vend farmers and shopkeepers for the privilege of sale. The highest excise duty leviable under law is Rs. 5 per proof gallon. For the current year the still-head duty has been enhanced considerably in several districts and therefore a much larger portion of the taxation will be realized in the shape of still-head duty than in 1887-88.

17. To determine the effect of the excise system on consumption of liquor, the circumstances of the several districts must be separately examined. The following are the facts connected with each district :—

Ganjam, exclusive of Agency tracts.—The consumption in 1875-76 was 38,849 proof gallons, in 1883-84 it had increased to 41,836 gallons. Since then it has been rapidly diminishing; in 1886-87 it was 24,579 gallons; 1887-88, 24,170 gallons; and in 1888-89, 24,044 gallons. The duty per proof gallon which was Rs. 1-15-0 had increased to Rs. 3-11-9 in 1887-88 and to Rs. 3-6-4 in 1888-89.

Vizagapatam, exclusive of Agency tracts.—The consumption in the coast taluks of the district was 16,905 gallons in 1875-76, 11,227 gallons in 1883-84, 26,479 gallons in 1886-87 and 29,133 gallons in 1887-88. The increase in these taluks in the later years is entirely due to the stoppage of smuggling from the inland taluks where liquor was sold cheaply by the contractors under the renting system. Under the old law the transport of spirit in quantities not exceeding one quart was permissible and considerable quantities were thus transported from the rented to the excise taluks with a view to evade the higher duty leviable in the latter. The Abkari Act of 1886 has enabled Government to put a stop to this practice by prohibiting the transport of liquor in however small quantities from the rented to the excise tract. The excise system having been introduced into the interior taluks also from 1888-89, the consumption for the whole district has declined from 68,472 gallons in 1887-88 to 36,323 in 1888-89. The duty realized in 1887-88 and 1888-89 was Rs. 3-4-10 and Rs. 5-7-1, respectively, per proof gallon against Rs. 2-10-0 in 1875-76.

Godavari.—No reliable statistics of consumption are available for this district which has not yet been brought under the excise system. In this as in other tracts in which the out-still system is retained the consumption is very large, being 80 proof gallons per 1,000 of the

population, a rate nearly double of that in excise tracts. There is nothing to show that consumption has increased since 1875-76. When the arrangements for concentrating distillation of toddy spirit are introduced in this district, there will be an enormous decrease in consumption. Mr. Bliss has been directed to visit the Northern districts and submit proposals for placing the Abkari administration there on an improved footing, which, it is hoped, will be done at an early date.

Kistna.—The excise system was introduced into the upland taluks of this district only in 1886-87 and reliable statistics of consumption for previous years are not available. The consumption in 1887-88 was very high, 141 gallons per 1,000 of the population, but it must have been much higher under the out-still system. A reduction in the consumption should be brought about by a gradual enhancement of the still-head duty in this district. Since 1888-89 the duty has been raised from Rs. 1-1-2 to Rs. 1-14-0 per gallon London proof. As the upland taluks of this district are surrounded by tracts in which the renting system is still maintained, it is necessary, in order to prevent smuggling, that the duty should not be fixed very high at the outset, but when the coast taluks are also brought under the excise system, as it is hoped that they will shortly be, the duty can be considerably enhanced.

Nellore.—In 1875-76 the consumption was 27,403 proof gallons; it has been gradually increasing since 1883-84; in that year it was 38,859 gallons, in 1886-87, 39,813 gallons, and in 1887-88, 42,106 gallons. In 1888-89, however, it went down to 39,240 gallons. The increase, as compared with the earlier years is due to the suppression of illicit distillation and smuggling, which is known to have been

	Gallon per head of the population
* North Arcot	50
Cuddapah	42
Kurnool	58
Nellore	32

prevalent chiefly in the zemindari portions, and this is shown by the fact that the consumption per head of the population* in this district is much lower than in the adjacent districts. The duty, which was

Rs. 2-3-9 per proof gallon in 1875-76, amounted to Rs. 4-9-1 in 1887-88 and to Rs. 4-6-6 in 1888-89.

Cuddapah.—The excise system was introduced into this district in 1878. The consumption under renting system in 1875-76 was reported at 66,848 gallons. In 1878-79, the year after the famine during which this district had suffered very severely and lost more than one-fifth of its population, the consumption was 41,172 proof gallons. Since then the consumption has been 50,205 gallons in 1883-84, 43,614 in 1886-87, 46,703 in 1887-88 and 47,541 in 1888-89. The duty has risen from Rs. 3-1-2 per gallon in 1878-79 to Rs. 5-1-2 in 1887-88 and Rs. 4-14-9 in 1888-89.

Bellary Cantonment.—In 1875-76, the consumption was 33,460 gallons. In 1883-84 it had increased to 46,164 gallons; in 1886-87 it fell to 37,531 gallons; it rose in 1887-88 to 42,685 owing to favorable season and fell again to 38,487 gallons in 1888-89. The duty per gallon has risen from Rs. 3-13-6 in 1875-76 to Rs. 5-8-11 in 1887-88

and Rs. 5-0-1 in 1888-89. The consumption in this town fluctuates with the strength of the garrison.

Bellary district, exclusive of the Cantonment, and Anantapur district.—The excise system was introduced into these districts in 1878-79. If the consumption reported under the renting system in 1875-76 can be relied on, it must have been very high—119,875 proof gallons. In 1883-84, or 5 years after the famine in which these districts severely suffered, the consumption was 53,615 gallons; in 1886-87, 48,637 gallons; in 1887-88, 63,179 gallons; and in 1888-89, 50,990 gallons. The duty realized in 1888-89 amounted to Rs. 4-11-8 per gallon in the Bellary district including the cantonment and to Rs. 4-4-5 in the Anantapur district.

Kurnool District.—In the taluks west of Nallamalai hills the excise system was introduced in 1885-86. The consumption has been as follows:—1885-86, 35,438 gallons; 1886-87, 41,282 gallons; 1887-88, 38,798; and 1888-89, 28,022. The high consumption in 1886-87 appears to have been due to the large numbers of laborers employed on railway works which have since been completed. The duty realized in 1888-89 was Rs. 4-14-9 per gallon.

Madras Town.—The consumption of Puttai and Colombo arrack within the Municipal limits in 1875-76 was 114,402 gallons. In 1877-78, when the famine was at its height, the consumption rose to 127,101 gallons owing to the activity of the grain trade. In 1883-84 it was 126,628 gallons. In 1887-88 the consumption rose to 136,673 gallons owing to the strike among toddy-drawers during a portion of the year and consequent increase in the sales of arrack. In 1888-89 consumption fell to 129,802 gallons.

Chingleput District.—The consumption in the Chingleput district was in 1888-89, 57,483 against 57,795 gallons in 1875-76.

North Arcot.—The consumption in this district has been as follows.—90,765 gallons in 1875-76; 76,647 in 1883-84; 91,157 gallons in 1887-88; and 91,323 gallons in 1888-89. The duty realized has risen from Rs. 3-3-3 per gallon, London proof, in 1875-76, to Rs. 5 per gallon in 1888-89.

South Arcot.—The consumption in this district has been 50,437 gallons in 1875-76; 55,514 gallons in 1883-84; 74,981 gallons in 1886-87; 80,670 gallons in 1887-88; and 95,740 gallons in 1888-89. The rapid increase in the later years is entirely due to the employment of preventive establishments and other arrangements made with a view to put a stop to the smuggling of liquor which for several years past was going on from the French territory of Pondicherry into the adjoining taluks of the South Arcot district. In fact the French Government was deriving a large revenue from consumption of liquor in British territory. The French and British villages are so interlaced with one another that a large population in the British taluks were drinking French liquor which was sold at much lower prices than the British liquor. Partly owing to a rise in the price of French spirit and partly owing to fall in the price of spirit sold in shops within British territory, the latter spirit is now enabled to compete with the former, and much of the revenue which the French Government was illegitimately making from consumption in British territory now finds

its way, as it ought to, into the British treasury. The price* of

	Price per gallon of 80° under-proof.
	RS. A. P.
* In French shops ..	2 6 6
In shops on the British side of the frontier	2 4 0

British liquor consumed is, however, higher than the French liquor consumed before, and there is no reason to think that actual consumption has really increased. The rate of consumption in the South Arcot district (53 gallons per 1,000

of the population) is about the same as that in the adjoining district of North Arcot (50 gallons per 1,000 of the population), the conditions of which are similar to those of the former. The French Government are getting alarmed at the diminution of the revenue they have been deriving for several years and are thinking of imposing a high duty on country spirits as well as on imported brandies. If they do this, they will be benefiting their revenue and placing a check on the enormous consumption of liquors within their territory—a consumption which is little less than a scandal and has no parallel in any portion of the British territory. Until they see the wisdom of this policy the British frontier taluks must suffer as regards abkâri administration by the proximity of the French territory. Negotiation with the French Government for an assimilation of the systems of abkâri administration in their territory with that in force in British territory was tried before but it led to no result, as the French Government returned evasive answers, being apparently loath to give up the revenue they were deriving from British consumption. Now that it has been shown to them that they can no longer rely on this revenue, it is to be hoped that they will see that, by working the abkâri administration on sound principles, they can improve the revenue, and, at the same time, promote the interests of sobriety and morality.

Tanjore.—The consumption in this district has been as follows:—1875-76, 36,564 gallons; 1883-84, 33,875 gallons; 1887-88, 37,045 gallons; and 1888-89, 39,100 gallons. Much arrack is not drunk in this district, the favorite drink of the lower classes being toddy. The rate of consumption of arrack per head of the population is about one-third of that of the adjoining district of South Arcot. The duty realized in 1888-89 was Rs. 3-11-0 per gallon against Rs. 2-13-9 in 1875-76.

Trichinopoly.—The consumption has been—1875-76, 39,092 gallons; 1883-84, 36,314 gallons; 1887-88, 32,157 gallons; 1888-89, 35,282 gallons. The duty realized has risen from Rs. 2-12-11 in 1875-76 to Rs. 4-3-8 in 1888-89.

Madura.—In 1875-76, when the abkâri revenue of this district was managed under the renting system, the consumption of arrack was reported to have been 75,003 gallons. In 1883-84 the consumption under the excise system was 46,742 gallons; in 1887-88, 42,477 gallons; and in 1888-89, 48,225 gallons. The rate of consumption per head of the population is less than that in the northern districts and there is considerable smuggling and illicit distillation in the zemindari portions. The increase in consumption in 1888-89 appears to be due to large numbers of laborers employed on the works connected with the Periyâr project. The duty realized in 1888-89 was Rs. 4-5-1 per gallon.

Tinnevely.—In this district also, the arrack revenue was managed under the renting system in 1875-76, when the consumption of arrack was reported by the renters to have been 73,794 gallons. In 1883-84, the consumption was 36,462 gallons; in 1887-88, 21,718 gallons; and in 1888-89, 26,506 gallons. The rate of consumption of arrack in this district is the lowest in the Presidency. The duty realized in 1888-89 was Rs. 3-15-4 per gallon.

Coimbatore.—The consumption in this district has been as follows:—1875-76, 59,944 gallons; 1883-84, 47,594 gallons; 1887-88, 38,183 gallons; and 1888-89, 46,148 gallons. The duty realized has risen from Rs. 2-9-10 per gallon in 1875-76 to Rs. 4-15-5 in 1888-89.

Nilgiris.—In this district the consumption of arrack has been as follows:—1875-76, 23,255 gallons; 1883-84, 37,217 gallons; 1887-88, 36,212 gallons; 1888-89, 31,918 gallons. The consumption in

	Population in 1871.	Population in 1881.	1883-84 was considerably in excess of that in 1875-76, but the * principal towns in the district have been growing of late years. It is also understood that, as the cultivation
* Ootacamund	9,988	12,335	
Coonoor	2,488	4,778	

of poppy, which was carried on to some extent by the Badagas, was suppressed when the Opium Act was introduced in 1880, they have taken to drinking liquors. Since 1883-84, however, there has been a decline in the consumption of country spirits. The duty realized has risen from Rs. 3-6-11 per gallon in 1875-76 to Rs. 6-0-8 in 1888-89.

Salem.—The consumption in this district has been—1875-76, 76,187 gallons; 1883-84, 53,000 gallons; 1887-88, 54,171 gallons; 1888-89, 52,236 gallons. The duty has risen from Rs. 3-9-3 per gallon in 1875-76 to Rs. 4-10-1 in 1888-89.

Malabar and South Canara.—In Malabar, except in the Wynaad, the excise system was only recently introduced into some of the taluks. In South Canara the excise system has been introduced only into one taluk. The introduction of the excise system by raising the price of liquor has undoubtedly tended to check consumption, but reliable statistics are not available for previous years.

18. From the foregoing it will be seen (i) that the "excise" system has been introduced since 1875-76 into the greater portion of the Presidency as rapidly as circumstances permitted; (ii) that the effect of the introduction has been to increase the taxation and with it the price of country spirits and to diminish the consumption much below what it was under the old renting system; (iii) that in most of the "excise" districts the consumption in 1888-89 was very much less than in 1875-76 with the exception of South Arcot and the Nilgiris; (iv) that in South Arcot the increase is due to the measures taken for enabling liquor in British shops to compete with and displace the cheap liquor sold in French shops and which was chiefly consumed in the taluks on the frontier of the Pondicherry territory, and that it does not indicate any increase in drunkenness; (v) that the increase in the Nilgiri district is more than accounted for by the increase in the population; and (vi) that in the Madras town, where it might be expected that consumption would have increased considerably owing to increase of population and other causes, the consumption in 1888-89,

as compared with that in 1875-76, shows only a slight increase. As regards the increase in consumption in 1888-89 observable in a few districts, as compared with that in 1883-84, it should be remembered (i) that since then most portions of the Presidency have had a succession of very good seasons and the Presidency has rapidly recovered from the effects of the famine of 1876-78; and (ii) that, since 1886, the amendment of the Abkari law giving power to prohibit transport of liquor from Native States, &c., even in quantities not exceeding a quart and the preventive establishments employed by Government have rendered it possible to displace illicit by licit consumption.

19. The above remarks refer to "country spirits," by which term is to be understood spirits manufactured in this country and on which the duty levied is below the rate prescribed by the customs tariff for imported liquors and which under present law is Rs. 5 per gallon of London proof strength and in proportion to strength for spirits of other strengths. Spirit manufactured in this country and taxed at the tariff rate is treated in all respects as imported spirit and permitted to be sold in the same shops as the latter. The object is eventually to assimilate the duty on the so-called "country spirit" to that on foreign spirits, that is to say, to abolish the distinction between "country spirit" and "foreign spirit," which is based simply on the rate of duty levied and not on the methods of manufacture. The so-called "country spirit" is in most distilleries manufactured by European process and is really rum and it is taxed at lower rates than the tariff rate, because it is believed that, if the duty were levied at the latter rate, considerable inducement would be offered to illicit distillation and smuggling. In the case of the Madras town and the Nilgiri district, it is possible now to raise the duty on country spirit to the tariff rate and abolish the distinction between "country" and "foreign" liquors and this question is now under consideration.

20. *Foreign liquors.*—Liquors classed as "foreign" consist of (i) imported spirits, wines and malt liquors; (ii) spirit manufactured within the Presidency and excised at the customs tariff rate of Rs. 5 per gallon of proof strength; and (iii) beer brewed in the country and excised at the tariff rate of one anna per gallon. Formerly licenses for sale of "foreign liquors" used to be granted on payment of fixed fees, but licenses for the sale of liquors, except in hotels and refreshment rooms, are put up to auction and the liquors subjected to a heavier duty than before. There are two breweries on the Nilgiris and the consumption of the beer brewed is stated to be extending among the lower classes of natives at Ootacamund and other places on the hills, where toddy is not available and the price of country spirit is high.

21. *Toddy.*—The regulation of the taxation of toddy (fermented palm juice) presents great difficulties. The levy of an excise duty is impossible and the only means available for regulating the tax on this intoxicant with some reference to consumption is to impose a tax on each palm tree tapped, the rate of tax being based on an estimate of the average production of the several descriptions of toddy-producing trees. The tree-tax to some extent performs the function of an excise duty and enables Government to form some judgment as to increase or decrease in consumption from the number of trees tapped

and to enhance the tax wherever it is found that consumption is increasing. The idea was borrowed from Bombay, but in working it care has been taken here to avoid the mistake which was committed in that Presidency of attempting to levy the duty not only on raw toddy but also on toddy spirit by means of the tree-tax. This necessitated the imposition of the tree-tax at rates so high (Rs. 18 annually per cocoanut tree) that they had the effect of suppressing the consumption of raw toddy altogether and compelling classes of the population accustomed to this beverage to drink spirit. The correct principle for working the tree-tax was stated by Mr. Galton when Abkari Commissioner in the following terms: "The true principle appears to be that the taxation in the form of a tree-tax should not exceed what the people can afford to pay upon the beverage, and where, as in some parts of Malabar, toddy constitutes an article of diet and is in fact the ordinary morning meal of some of the laboring classes, taxation must be moderate, or such classes would be deprived of their food. Shop rents serve to enhance the tax on toddy used as an intoxicant and when toddy is used for distillation taxation must be supplemented by other means; if possible by a still-head duty." The tree-tax in the portions of the Presidency in which it has been introduced has been worked strictly on the lines above indicated. The tax imposed, excepting in the town of Madras, amounts to Rs. 3 per cocoanut tree. The tree-tax at this rate is hardly equivalent to a duty of one anna per gallon of fermented toddy which contains sometimes as much as 8 per cent. of alcohol. When palm juice is drawn in vessels coated with lime, fermentation is prevented and the toddy thus drawn is used either for food or for the manufacture of crude sugar. This description of toddy is not taxed. In the Madras town the tree-tax is at the rate of Rs. 6 per cocoanut tree. This rate is not an unduly heavy one for the town of Madras, where considerable quantities of toddy are drunk for purposes of intoxication, and it is desirable to check consumption by raising the price of toddy. The tax was originally at the rate of Rs. 3 per tree and subsequently enhanced to Rs. 4-8-0; this enhancement did not cause any rise in the price of the beverage, but only reduced the profits of the toddy drawers. It has, therefore, been still further enhanced to Rs. 6 per annum during the current year in the town of Madras. It is believed that the increase in the duty levied on country spirit and consequent enhancement of its price have tended to increase the consumption of toddy and that this tendency requires to be checked to some extent. The tree-tax system, which is the only satisfactory system for taxing toddy on sound principles, is being gradually introduced. It has now worked well in the portions of the Presidency in which it is in force and its extension throughout the whole of the Presidency is only a question of time. It requires considerable establishments for marking the trees on which the tax is to be levied, and as the organization of the establishments entails considerable labour on the Abkari department the work has to be done gradually. In the tracts in which the tree-tax system is in force the toddy-shops are sold by auction every year, excepting in the Madras town and the Malabar district, where fixed fees are levied. In South Canara a regular tree-tax system has not been introduced, but the toddy-drawers are granted licenses to tap any number of trees they like on payment of fixed fees; the

licenses are not transferable and tapping under them of trees by persons other than those whose names are specified in the license is not permitted. This plan is obviously inferior to the tree-tax system, as there is no limit to the number of trees tapped under each license and no reliable estimate can be formed of the quantity of toddy drawn or of the incidence of taxation. The only advantages of this system are that it renders the employment of expensive establishments for marking the trees tapped unnecessary and prepares the way for the introduction of the tree-tax. The fees levied on each license have gradually been enhanced, but they still fall far short of what would be payable if the tree-tax, such as exists in Malabar, were introduced. In other portions of the Presidency the old renting system as regards toddy is still retained, but the size of the toddy farms in like manner with arrack farms has been reduced everywhere in order to ensure the renters effectually coping with illicit tapping and unlicensed sale of toddy. In towns middlemen have been dispensed with and toddy shops are sold by auction.

22. In some of the towns, however, the consumption of spirit

Towns.	Consumption in 1882-83.	Consumption in 1888-89	Rate per head of the population, 1888-89
	GALS.	GALS.	
Nellore .	9,044	12,174	442
Adóni . .	3,659	7,236	332
Conjeeveram .	4,784	8,931	239
Vellore . .	7,970	13,746	367
Kumbakonam .	4,195	7,770	155
Madura	7,466	12,191	165
Dindigul	2,698	5,660	399

appears to have increased considerably since 1882-83. A great part of the increase is no doubt accounted for by the increase of urban population in recent years, but the price of liquor in some towns during portions of the year appears to have been lower than in the rural tracts. In the town of Vellore, for instance, prices of spirit of 30° under proof appear to have ranged from Rs. 2-8-0 to Rs. 6 during 1888-89. This would appear to indicate that the shopkeepers are endeavouring to force sales during festivals, &c.,

by lowering prices unduly. When the abkári arrangements for the next year come to be settled, it will be a question for consideration whether the still-head duty on spirit issued for consumption in these towns should not be considerably enhanced with a view to compel the shop-keepers to sell their liquor during all portions of the year at rates which are not unduly low.

23. The number of shops for the sale of liquors licensed in 1887-88 compares with the number in 1875-76 as follows:—Country spirits 22,549 against 20,062; toddy 20,140 against 19,671; foreign liquors 931 against 965. The number of licenses to sell arrack in the Malabar district was 4,422 in 1887-88 against 1,119 in 1875-76, and licenses to sell toddy were 4,152 against 1,262. If the figures for Malabar are excluded, it will be seen that the number of arrack shops in the remaining districts show a decrease of 425 and toddy shops show a decrease of 2,812. The peculiar circumstances of Malabar render the maintenance of a large number of shops necessary. The people are not congregated in villages, but have their homesteads in the midst of their farms and palm groves. Palm trees are most abundant, and the distillation of toddy spirit, which is both easy and

inexpensive, is universally practised. Illicit distillation carried on in a country, where the houses are detached and situated each in its own garden, removed from observation, must of course be difficult of detection in the absence of very strong preventive establishments. Prior to 1884-85 under the renting system unlicensed sales were very common, the renters contenting themselves with levying a fee from the vendors and leaving them to do what they liked. With a view to suppress this illicit traffic it was necessary that places should be freely licensed and steps taken to enforce the requirements of the law as regards sales in licensed places only. This accounts for the large increase in the number of shops in this district in recent years up to 1887-88. Of late, however, the tree-tax and excise systems have been introduced into portions of the district and large preventive establishments organized to detect and prevent illicit practices. This has made it possible to reduce the number of shops very much, the reduction in 1888-89 amounting to no less than 2,000. The Collector expects that there will be a further decrease of 1,000 shops during the current year. The regulation of the number of shops has perhaps been the most vulnerable part of the abkari arrangements in this Presidency. Under the renting system and also the guaranteed excise system, which was one of big monopolies, it was necessary that the contractors, who were charged with the duty of preventing illicit distillation and smuggling, should be allowed considerable discretion as regards the number of shops to be maintained. During the last few years the Government has, however, employed preventive establishments of its own, and the facts as regards illicit consumption in the different parts are being pretty well ascertained. It is therefore now possible to regulate the number of shops with reference to the requirements of different localities and the Commissioner of Salt and Abkari Revenue has been devoting considerable attention to the subject. He has recently directed that the number of shops, in towns especially, where illicit practices are easy of detection, should be considerably reduced. The Government has insisted on large reductions in the number of shops in the rural tracts also, and before long the number of shops will in all probability be reduced to one-half of what it is now. As in this Presidency, however, toddy and arrack are sold in different shops, the total number of shops maintained must be larger than in provinces where the two kinds of liquor are allowed to be sold in the same shop.

24. The net abkari revenue of this Presidency since 1878-79 has been as follows :—

						Lakhs of rupees.
1878-79	...	...	...	...	...	56.72
1879-80	...	...	...	...	...	57.31
1880-81	...	...	...	...	...	54.49
1881-82	...	...	...	...	...	58.29
1882-83	...	...	...	...	...	57.84
1883-84	...	...	...	...	...	57.82
1884-85	...	...	...	...	...	68.42
1885-86	...	...	...	...	...	77.21
1886-87	...	...	...	...	...	81.79
1887-88	...	...	...	...	...	86.19
1888-89	...	...	...	...	...	95.13

Since 1883-84 it will be seen that the revenue has increased by 37·31 lakhs or 64 per cent.

25. The facts stated above will, I believe, place it beyond doubt that the abkâri administration of this Presidency has for several years past been conducted on sound principles. The revenue has doubtless increased considerably, but it has been obtained by pushing up taxation and reducing consumption and not by pushing up consumption. The ascertainment of the limit, to which the taxation in the several parts of the Presidency can be carried, is a tentative process and it would be rash to assert that in no instance was a mistake committed. On the whole, however, there is no reason to think that consumption is now higher than it was 15 years ago, and there is distinct evidence to show that in most parts of the Presidency it is very much less. The assertion, which one sometimes hears to the contrary, is not the result of a proper investigation of the conditions of the past or study of comparative statistics, but of a newly awakened consciousness to the evils of drinking in the abstract. It has been truly remarked: "Those who have lately become conscious of certain facts are apt to suppose that they have lately risen. After a changed state of mind has made us observant of occurrences we were before indifferent to, there often results the belief that such occurrences are more common than they were." I believe that most of the difficulties connected with abkâri administration have now been surmounted and that very little remains to be done beyond persevering in the policy hitherto pursued. The excise system and the tree-tax system must of course be introduced into the remaining portions of the Presidency as quickly as circumstances will permit, and when this has been done, and the shops licensed have been reduced to the smallest number possible, consistently with the requirements of the population to be served, and the duty is enhanced from time to time in places where the consumption shows a tendency to increase, the Government will have done in the way of reducing consumption all that it is possible for it to do. The consumption of liquor by the laboring classes fluctuates with the state of the agricultural season from year to year and in prosperous times shows a tendency to increase. This tendency can be checked only by the diffusion of elementary education among the lower classes. This being so, it is a question for consideration whether a fixed percentage of the increase of revenue (nearly 38 lakhs within the last 5 years) contributed chiefly by the working classes should not be set apart for advancing elementary education. The Government of India now take 75 per cent. of the revenue derived from excise.

26. There are three classes of persons who condemn the abkâri arrangements in this Presidency. The first comprises philanthropists who, being impressed with the evils which the spread of drunkenness has wrought in England, feel anxious lest a similar state of things should be brought about by Government arrangements in India, more especially as religious prejudices among large classes of the population, which formerly told in favour of sobriety, are gradually wearing away. Their fears, so far as this Presidency is concerned, are not well-founded, and if they knew the facts they would doubtless be ready to admit that Government is working in the same direction as

themselves. The second class of persons are the distillers and big monopolists who have had their enormous profits reduced by the new arrangements. Their dislike to the new order of things is, of course, very natural. The third class are the toddy-drawers and professional distillers who find their hereditary occupation going out of their hands and who have to seek new means of livelihood. They undoubtedly suffer hardship, but it is temporary, and their interests are opposed to those of the general public.

Postscript.

The above note was written in November 1889 or two years ago. I will briefly state below what improvements have since been effected in the abkari administration :—

(1) Excluding the agency tracts, the “ excise system ” (*vide* para. 14) is in force in about 110,000 square miles out of the 120,000 square miles comprised within the Presidency.

(2) The tree-tax system (*vide* para. 21) has been further extended and it is in force in 28,000 square miles of country.

(3) The average rate of duty per gallon of country spirits, proof strength, which was Rs. 2-13-7 in 1875-76 was Rs. 3-15-9 in 1888-89, Rs. 4-2-1 in 1889-90 and Rs. 4-6-1 in 1890-91

(4) The consumption of country spirits has fallen considerably during recent years and as compared with 1875-76 the consumption in 1890-91 was only 5 per cent. more notwithstanding an increase of more than 10 per cent. in the population.

Millions of proof gallons

1875-76	...	...	...	...	...	1·27
1888-89	...	...	...	...	...	1·38
1889-90	...	...	...	...	...	1·43
1890-91	...	...	...	...	...	1·33

(5) The number of shops both in the towns and in the rural tracts has been enormously reduced.

—		1875-76.	1888-89	1889-90.	1890-91.
Country spirit shops	49 towns			899	524
	Rest of the Presidency.			14,026	12,230
Total		20,062	17,532	14,925	12,754
Toddy shops	.. . .	19,761	26,180	21,684	19,415
Grand Total		39,823	43,712	36,609	32,169

(6) The taxation per head of the population of duty on country spirits and on toddy has increased as shown below :—

Per head of population.

	1875-76	1888-89.	1889-90.	1890-91.
	RS A P.	RS A P.	RS A. P	RS A. P.
Country spirits	0 1 10	0 2 2	0 2 6	0 2 7
Toddy	0 1 1	0 1 10	0 2 0	0 2 4

(7) The revenue derived from country spirits and toddy has increased.

	In lakhs of rupees			
	Country spirits	Toddy	Country spirits and toddy combined	Total.
1888-89	46	40	8	94
1889-90	51	44	5	103
1890-91	57	51	1	109

(8) The consumption of imported liquors, excluding liquors manufactured in the country on the European method, in 1890-91 compares with that in 1875-76 as shown below :—

	In thousands of gallons	
	1875-76	1890-91
Imported spirits	208	208
Wines	102	61
Malt liquor	196	540
Country brewed beer	80	379
Total	586	1,183

The above table shows that the consumption of spirits and wines has decreased, while that of malt liquors has considerably increased. Regarding the causes of the increase Mr. O'Connor in his trade review for 1889-90, says : " Various causes in combination may be assigned

for this remarkable augmentation. The character of the beer has changed and many are able to drink the lighter qualities now imported who were unable to drink the heavier beers of former years. There has been a great increase in the classes of European population accustomed to drink beer habitually,—artizans, workers in mills and factories, men employed on railways and in land and coasting steamers and so forth. There has also been created a taste for beer among the Madras coolies who work for high wages in Burmah and return annually to Madras with their earnings. The strength of the British army has been largely augmented and the prices of beer have materially fallen. But it is hardly likely that these causes alone can have brought about such a sudden development in consumption, and the most effectual cause may perhaps be sought in competition. The English brewers keenly felt the competition of the German and Austrian brewers, and actively sought to retain a market which seemed to be undermined from without by continental and from within by Indian beer." The total population of the Presidency has increased by 14 per cent. since 1871 and the European and Eurasian population by 11·4 per cent.

(9) On the whole, there has been great decrease in consumption by the introduction of the "excise system," and the assertion that drunkenness is spreading is entirely without foundation so far as this Presidency is concerned.

(h) 1—*Statement showing the Number of Offences reported in 1850 and 1890 in the Madras Presidency.*

	1850.	1890.
1. Offences against person—		
(a) Affecting life	352	799
(b) Hurt	437	14,079
(c) Rape	75	82
(d) Assault	167,063	32,725
(e) Other offences ... ..	...	2,629
Total ...	167,927	50,314
2. Offences against property—		
(a) Robbery and dacoity	1,314	899
(b) Theft	14,715	19,424
(c) Other offences	6,541	28,948
Total ...	22,570	44,271
3. Other offences	7,263	19,447
4. Offences against special and local laws ... ..	...	121,181
Grand Total ...	197,760	235,213

(h) 2—Statement showing the Number of Cases instituted before Criminal Courts in the Madras Presidency.

	1850.	1890.
Number of cases filed before the Village Police ..	12,678	11,529
Number of cases filed before the District Police (answering to the present 2nd and 3rd Class Magistrates)	171 584	169,490
Number of cases filed before the Magistracy (the present 1st-class Magistrates) ..	10,154	41,730
Number of cases committed to the Sessions Courts	914	1,040
Number of cases committed to the High Court	115	51
Total	195 115	223,840

NOTE.—Out of 41,730 cases filed before 1st class Magistrates in 1890, 35,606 were before the Presidency Magistrates.

(h) 3—Statement showing the Number of Civil Suits instituted in the Presidency of Madras in 1850 and 1889.

	1850	1889.
1. Village Panchayats	14	
2. Village Munsiffs ..	11,107	53,733
3. District Panchayats	8	
4. District Munsiffs	52,708	151,498
5. Revenue Courts		6,656
6. Cantonment Court of Small Causes		354
7. Agency Courts ...		912
8. Sudder Ameens	12,691	...
9. Subordinate Judges	4,816	14,017
10. District Judges ...	48	641
11. Presidency Court of Small Causes		26,824
12. High Court ...	..	371
Total	* 81,392	255,006
Number of suits for lands, houses and other fixed property	6,847	44,242
Number of suits for arrears of rent or revenue	1,239	6,656
Number of suits for money, allowances and personalities.	70,841	204,108
Total	78,427	255,006
Total value of suits, Rs.	54,82,053	3,74,59,396
Average value, Rs.	70	146

* Includes suits "referred," for which particulars are not available.

(i)—Statement showing the incidence of taxation in the Madras Presidency.

Heads of revenue.	Gross revenue in lakhs of rupees.			Incidence per head of the population.					
	1852-53.	1872-73.	1889-90.	1852-53.	1872-73.	1889-90.			
				RS. A. P.	RS. A. P.	RS. A. P.			
Land revenue, including receipts from Forests and Tobacco monopoly ...	375.1	475.3	519	1 8 0	1 8 3	1 7 3			
Provincial rates, including Municipal taxation ...	...	75.1	107.9	...	0 3 10	0 4 10			
Salt ...	50.4	128.5	175.7	0 3 3	0 6 6	0 7 11			
Excise (including Abkari and Opium) ...	24.2	61.7	114	0 1 6	0 3 4	0 5 4			
Customs ...	12.1	39.4	18.1	0 0 9	0 2 1	0 0 9			
Assessed taxes (Moturpha) ...	11.8	7.3	18.3	0 0 9	0 0 4	0 0 9			
Stamps ...	4.8	42.6	65	0 0 3	0 2 2	0 3 0			
Registration ...	...	3.3	10.3	...	0 0 2	0 0 5			
Total ...	478.4	833.2	1,028.3	1 14 6	2 10 8	2 14 3			

NOTE (1).—The incidence for 1852-53 has been arrived at by assuming the then population of the Presidency to have been 25,000,000.

(j)—Statement showing the Expenditure of the Madras Presidency in 1889-90 as compared with that in 1849-50. 000 omitted.

Items.	1849-50.	Items.	1889-90.
	RS.		RS.
1. Land Revenue, Sayer, Abkari and Tobacco—		1. Land Revenue and Abkari—	
(a) Salaries and allowances to the Members of the Board of Revenue, officers of account, &c. ...	237	(a) Salaries and allowances to the Members of the Board of Revenue and Civil Officers of Account and Audit ...	404
(b) Charges of collecting the revenues, &c. ...	4,110	(b) Charges of collecting the revenue, &c. ...	4,217
(c) Purchase and charges of tobacco ...	265	(c) Revenue Survey and Settlement ...	930
(d) Tanjore sinking funds and interest on Tanjore bonds ...	493	(d) Land Records and Agriculture ...	56
(e) Allowances and assignments payable out of the revenues in accordance with treaties or other engagements ...	5,112	(e) Inam Commission ...	14
Total ...	10,217	(f) Allowances to District and Village Officers ...	3,660
		(g) Assignments and compensations ...	1,240
		(h) Territorial and political pensions ...	918
		Total ...	11,439
2. Customs ...	215	2. Customs ...	212

NOTE.—The figures for 1849-50 have been taken from Appendix 1 to the report from the Select Committee on Indian territories in 1852. The figures for 1889-90 are taken from the Financial and Revenue Accounts for that year.

(j)—Statement showing the *Expenditure of the Madras Presidency in 1889-90 as compared with that in 1849-50. 000 omitted—cont.*

Items.	1849-50.	Items.	1889-90.
	RS.		RS.
3. Salt—		3. Salt—	
(a) Purchase of salt ...	234	(a) Salt purchase and freight ...	168
(b) Purchase of salt manufacturer's share ...	333	(b) Purchase of salt manufacturer's share ...	115
(c) Establishment and contingencies ...	233	(c) Establishment, contingencies, &c. ...	1,324
(d) Compensation ...	13		
Total ...	813	Total ...	1,607
4. Assessed taxes ...	...	4. Assessed taxes ...	31
5. Forest ...	...	5. Forest ...	1,162
6. Stamps ...	50	6. Stamps ...	248
7. Registration ...	...	7. Registration ...	661
8. Mints ...	100	8. Mints ...	...
9. Interest on loans and deposits including the Tanjore Redemption Fund ...	533	9. Interest ...	80
10. Post Office ...	434	10. Post Office ...	1,395
11. General administration ...	887	11. General administration, including charges on account of Local Funds and Municipal establishments.	1,356
12. Residents and Political Agents ...	141	12. Political Agents ...	83
13. Ecclesiastical establishments ...	292	13. Ecclesiastical establishments ...	347
14. Education ...	113	14. Education, including Local Funds and Municipal expenditure ...	2,290
15. Courts of Law ...	2,361	15. Courts of Law ...	4,128
16. Police ...	977	16. Police (public safety) ...	3,987
17. Jails ...	...	17. Jails ...	800
18. Medical (hospitals, &c.) ...	124	18. Medical ...	3,337
19. Scientific and minor departments ...	30	19. Scientific and minor departments ...	350
20. Pensions, donations to charitable institutions, &c. ...	1,175	20. Pensions, donations to charitable institutions, &c. ...	1,350
21. Marine charges ...	123	21. Marine charges ...	83
22. Miscellaneous ...	220	22. Miscellaneous ...	2,480
23. Military charges including buildings ...	25,247	23. Military charges including buildings ...	34,750
24. Public Works—		24. Public Works—	
(a) Repairs to tanks, &c. ...	970	(a) Railways, working expenses and capital expenditure ...	5,021
(b) Buildings, roads, &c. ...	719	(b) Buildings and roads ...	5,818
		(c) Irrigation including capital outlay ...	4,574
		(d) Establishments, &c. ...	2,689
Total ...	1,689	Total ...	18,097
Grand Total ...	45,741	Grand Total ...	90,273

NOTE.—The figures for 1849-50 have been taken from Appendix 1 to the report from the Select Committee on Indian territories in 1852. The figures for 1889-90 are taken from the Finance and Revenue Accounts for that year.

(F).—*Statistics relating to the improvement or the reverse in the standard of living of the different classes of the population.*

(a).—*Comparative table showing the number of persons (males) engaged in the several occupations in 1871 and 1881 in the Madras Presidency (extracted from the Report on the Census of 1881).*

	Male population, 1871.	Male population exclusive of Pudukota, 1881.
1. Persons engaged in the general and local government of the country	126,104	193,450
2. Do. in defence of the country	34,319	22,882
3. Do. in learned professions, literature, art and science, with their immediate subordinates	154,848	185,070
4. Do. in entertaining or performing personal offices to man	36,277	104,639
5. Persons who buy, sell, keep or lend houses or goods of various kinds including bankers, money-lenders and money changers	425,116	176,544
6. Persons engaged in the conveyance of men, animals, goods and messages	63,376	163,342
7. Persons possessing or working the land or engaged in producing grain, fruit, grasses, animals or other products	5,211,178	6,453,839
8. Persons engaged about animals	38,042	106,380
9. Do. in art and mechanical productions.	89,585	150,337
10. Do. in working and dealing in the textile fabrics and dress	755,676	720,404
11. Do. in food and drinks	223,520	391,048
12. Do. in animal substances	5,253	63,281
13. Do. in vegetables	58,906	153,617
14. Do. in minerals	288,001	416,934
15. Laborers and others (branch of labor undefined)	2,295,917	510,585

NOTE.—The classification of occupations in the Census of 1881 was different from that adopted in 1871. In framing the above table, attempt has been made to re-classify the population of 1871 on the principles adopted in 1881. The results cannot, however, be fully relied on.

2. The very considerable increase in the number of persons engaged in "Personal service," item 4, will be noted. In regard to this, the Census report says: "Increased contact with western ways, the incidents of railway travelling, competition in business, have all led to the greater development of personal services as a group of industries. The words 'hotel' and 'club' have grown into the native language and the things they mean have come into existence within the last few years. For the well-to-do traveller, the choultry of tradition has, with its gratuitous shelter (and sometimes gratuitous entertainment), given place in every town to the private hotel, where the traveller is entertained for payment; while the Brahmin traveller, who formerly crept up the coast ten miles a day and cooked his rice at the chattram, now readily embarks in a steamer and shares with his paid fellow-clerk (*sic*) the services of a travelling cook of his own caste." The number of persons engaged in "Personal service" is, however, still only 1 in 139

in the Madras Presidency, while it is 1 in 14 in England, and this to some extent affords an indication of the number of wealthy persons needing personal services in the two countries.

3. The great decrease observable in the mercantile men and general dealers, item 5, is attributed to erroneous classification. The figures for 1881 include—mercantile men 78,268, and other general dealers 107,902. The first head comprises 46,041 merchants, 21,544 money-lenders and money-changers and 3,707 brokers. The number of merchants is absurdly overstated, as there are only 16,000 merchants in England, the most commercial country in the world.

4. The increase in the number of persons engaged in connection with land, item 7, is merely nominal, as the figures of 1881 evidently include agricultural laborers shown under the head "Laborers and others (branch of labor undefined)" in the Census of 1871.

5. The decrease in the number of "Persons working and dealing in textile fabrics and dress," item 10, is the result of the declining condition of the weaving industry owing to the competition of the Manchester cotton goods and also, latterly, to some extent of the machine-made goods from Bombay. The imports of cotton twist, which amounted to 4 millions of pounds in 1855-56, increased to 13 millions in 1870-71 and they are now (1887-88) 21½ millions. The imports of piece-goods increased from 825,406 pieces and 311,815 yards in 1855-56 to 94,600,201 yards and 11,469½ dozens in 1870-71 and to 139,360,368 yards and 1,150,450 pieces in 1887-88. While the weaving trade is a poor industry, it affords employment to a large number of persons, probably half a million males as the women and children of weavers' families all work in the looms. That this is not a profitable industry may be inferred from the fact that among the weaving castes only 3 in every 1,000 of the males are returned as subsisting by "property." In 1871, the Board of Revenue instituted inquiries into the state of the weaving industry in this Presidency and the results are given in their Proceedings, dated 28th June 1871, No. 2605. The conclusion then arrived at was that the weaving industry was in a fairly healthy condition. The number of looms at work (279,220) showed an increase of nearly 42 per cent. as compared with the number of looms at work between 1856-57 and 1860-61 and on which the moturpha tax was levied, but the returns for the earlier period were imperfect and not to be relied on. The Board estimated the real increase at between 20 and 25 per cent. and attributed this result mainly to the abolition of the vexatious and inquisitorial moturpha tax. The total quantity of twist worked up into cloth was taken at 31½ million pounds, of which 11½ millions, or 36½ per cent., was imported and the rest country-made.

Another inquiry was instituted in 1889 by the Board of Revenue on a reference from the Government of India calling for "fairly accurate statistics of the area and probable outturn of cotton" in the Madras Presidency, and the results are embodied in the Proceedings of the Board of Revenue, No 39, dated 12th February 1890, Revenue Settlement, Land Records and Agriculture. The average area under the cotton crop was ascertained to be 1½ million acres, and the probable annual outturn was fixed at 87½ million pounds, or at 50 pounds of

clean cotton per acre with reference to the quantity of cotton clothing required per head of the population and having regard also to the exports and imports of cotton and cotton cloth manufactured. The quantity of cotton used locally was estimated at 28½ million pounds, 13½ millions being used by the spinning and weaving mills at work in the Presidency and the remainder being used by the poorer classes for spinning into the thread used for making coarser cloths used by the rural population. The number of hand looms at work in the Presidency was estimated at 300,000, and the quantity of twist worked up into cloth at 34½ millions of pounds, of which 19 millions, or 55 per cent., were imported, 1 million mill-spun and the remaining 14½ millions hand spun in the country

6. In the number of persons engaged in the other occupations specified in the statement, it will be seen that there has been a very large increase ; that in items 6, 12 and 14 may be particularly noticed. The increased facilities of communication between different parts of the country have led to a great increase in the number of carts and other conveyances, and railways, here as elsewhere, have not in any way reduced their number, but on the other hand have since increased it. Under item 12, the fish-curing industry is gaining in importance since 1881 on account of new facilities granted for the use of duty-free salt in fish-curing operations. The large increase in the imports of metals (valued at 11 lakhs of rupees in 1855-56, 40 lakhs in 1870-71, and 54 lakhs in 1887-88) and the great reduction in the cost of the articles has led to an extension of the demand for them and the prosperity of the metal industry. Among the persons included under item 14, 76,469 were gold and silver smiths, or 1 male goldsmith for every 408 of the total population, while in England there is only 1 goldsmith for every 1,200 inhabitants.

(b)—Statement showing the varieties of Tenure held direct from Government during the official year 1889-90 in the Madras Presidency

Nature of tenure	Number of estates	Number of villages	Number of holders or shareholders	Gross area in acres	Average area of each estate	Average assessment of each estate.
	NO	NO	NO	ACRES	ACRES	RS
1. Great Zemindaries paying more than Rs 50,000 revenue to Government { Held by individuals under law of primogeniture	14	9 183	14	6 783 549	484,539	1,96,906
{ Held by individuals and families under ordinary law	1	269	1	116,102	116 102	59,928
2. Large Zemindaries paying from Rs. 50,000 to Rs 5,000 revenue to Government { Under law of primogeniture	50	9 837	51	8,280,030	165,601	14,363
{ Under ordinary law	78	1,475	124	1,088,943	13,961	20,511
3. Zemindaries paying from Rs 5,000 to Rs 100 revenue	612	3 162	929	2,506,258	4,095	1,482
4. Small Zemindaries other than those of cultivating communities paying less than Rs. 100	94	429	116	275,047	2 926	54
5. Peasant proprietors paying separately *	2,848,710	26 728	4,615,740	21,133,179	7	14
6. Holders of wholly or partially { In perpetuity	433,298	28 247	778,197	8,135,537	19	11
{ For life or lives	5,361	1,121	8 949	102,237	19	8
7. Landholders who have redeemed the revenue	550	181	651	4,767	9	4
8. Purchasers of waste lands	464	138	495	27,436	59	82
Total	3,289,232	80,770	5,405,267	48,453,085	15	16

* For details see statement

Classes of puttahs.	Number of single puttahs	Joint puttahs		Total number of puttahs	Total assessment	Average assessment for each puttah.
		Number	Number of ryots holding then			
Ryots paying under Rs 10 to Government	1,419 869	450,825	1,308,939	1,870,694	RS 71,86,747	RS. A P 3 13 6
Do. between Rs. 10 & 30 ..	443 678	227,712	810,068	671,390	1,12,90,515	16 11 5
Do. do. Rs 30 & 50	109,322	53,898	288,033	163,220	60,98,921	37 5 10
Do. do. Rs 50 & 100 . ..	68,397	32,630	143,152	101,027	67,49,731	66 12 11
Do. do. Rs 100 & 250	26,998	11,889	49,278	38,887	55,73,105	143 5 1
Do. do. Rs 250 & 500	4,701	2 011	9,403	6,712	21,74,052	323 14 6
Do. do. Rs 500 & 1,000	1,292	440	2,877	1,732	11,18,110	645 8 11
Do. do. Rs. 1,000 and upwards	318	107	956	425	6,55,304	1,541 14 3
Total	2,074,575	779,512	2,612,706	2,854,087	4,08,46,485	14 4 11

(c)—Statement showing the number of transfers of Revenue estates during the year 1889-90

Nature of Estate	Number of transfers			Total area in acres transferred		
	By order of Court	By sale for arrears of revenue	By private contract or gift	By order of Court	By sale for arrears of revenue	By private contract or gift
Zemindaris or permanently-settled estates	4	2	32	36,571	2,675	54,908
Ryotwar holdings ...	971	5,140	107,424	7,409	13,070	356,374
Inam tenures	208	194	5,200	1,384	1,416	43,765
Total	1,183	5,336	112,656	45,314	17,161	455,047

(d)—Statement showing the classification of the incomes on which the

Classified items.	Incomes from Rs. 500 to Rs. 2,000 per annum.						Incomes of Rs.	
	Districts		Presidency Town		Total		District.	
	Number of assesses	Amount of assessment	Number of assesses	Amount of assessment.	Number of assesses	Amount of assessment	Number of assesses.	Amount of assessment.
PART I.								
(a) Salaries, &c, paid by Government	3,971	Rs 57,645	1,208	Rs 15,665	5,179	Rs 73,310	1,295	Rs. 1,31,778
(b) Do by local authorities	1,141	10,655	177	2,996	1,318	13,651	61	4,315
(c) Do by Companies, &c	2,645	33,793	1,010	16,393	3,655	50,186	533	39,573
Total, Part I	7,757	1,02,093	2,395	35,054	10,152	1,37,147	1,889	1,75,666
PART II								
(a) Banking Companies	41	781	41	1,104	82	1,885	21	2,609
(b) All other Companies	4	102	6	181	10	283	18	14,259
Total, Part II	45	883	47	1,285	92	2,168	39	16,868
PART III								
(a) Interest on securities of the Government of India		99		861	..	960		11,962
(b) Do on all other securities							..	265
Total, Part III		99		861	..	960	...	12,227
PART IV								
(a) Professions—								
(1) Fine Arts	33	591	3	50	36	641		
(2) Barristers, pleaders, and other legal practitioners.	1,020	18,686	14	401	1,034	19,087	220	24,607
(3) Medicine ..	18	307	7	179	25	486	1	191
(4) Other professions	237	3,537	23	544	260	4,081	27	4,188
Total (a)	1,308	23,121	47	1,174	1,355	24,295	248	28,936
(b) Commerce—								
(1) Agents, brokers, bankers, and contractors	974	18,172	58	1,939	1,032	20,111	229	30,765
(2) General merchants	3,152	46,213		62	3,152	46,275	235	35,819
(3) Piece-goods merchants	1,659	26,076	68	1,320	1,727	27,396	91	8,250
(4) Grain merchants	3,280	48,623	7	132	3,287	48,755	187	14,263
(5) Indigo merchants	439	6,096	3	90	442	6,186	15	1,147
(6) Salt merchants	125	1,909			125	1,909	19	4,753
(7) Money lending and changing.	13,829	2,01,487	56	1,555	13,885	2,03,042	1,210	1,46,761
(8) Other merchants	719	10,081	..	225	719	10,306	65	9,451
Total (b)	23,677	3,58,657	192	5,823	23,869	3,63,980	2,001	2,51,209
(c) Transport, &c.—								
(1) Cart and carriage builders and owners and livery stable-keepers	107	1,374	23	520	130	1,894	4	950
(2) Ship or boat owners	139	2,046	6	192	145	2,238	42	6,290
(3) Hotel and inn-keepers and others	59	905	4	126	63	1,031	10	917
Total (c) ...	305	4,325	33	838	338	5,163	56	8,157

Income-tax was collected in the Madras Presidency during the year 1890-91.

3,000 and upwards per annum.				Total.					
Presidency Town.		Total.		Districts.		Presidency Town.		Total.	
Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.
682	Rs. 78,975	1,977	Rs. 2,10,753	5,266	Rs. 1,89,423	1,890	Rs. 94,640	7,156	Rs. 2,84,063
22	2,849	83	7,164	1,202	14,970	199	5,867	1,401	20,887
323	33,340	856	72,913	3,178	73,366	1,333	49,733	4,511	1,23,099
1,027	1,15,164	2,916	2,90,830	9,646	2,77,759	3,422	1,50,240	13,068	4,27,999
21	24,643	42	27,252	62	3,390	62	25,747	124	29,137
9	6,933	27	21,192	22	14,361	15	7,114	37	21,475
30	31,576	69	48,444	84	17,751	77	32,861	161	50,612
...	54,134	...	66,036	...	12,061	...	54,995	...	67,056
...	3,116	...	3,331	...	265	...	3,116	...	3,381
...	57,250	...	69,477	...	12,326	...	58,111	...	70,437
...	65	...	65	33	591	3	115	36	706
47	15,435	267	40,042	1,240	43,293	61	15,836	1,301	59,129
7	1,488	8	1,679	19	498	14	1,667	33	2,165
5	1,410	32	5,598	264	7,725	28	1,954	292	9,679
59	18,398	307	47,334	1,556	52,107	106	19,572	1,662	71,679
51	24,647	280	55,412	1,203	48,937	109	26,586	1,312	75,523
14	22,762	249	58,531	3,387	82,032	14	22,824	3,401	1,04,556
29	11,950	120	20,200	1,750	34,326	97	13,270	1,847	47,596
...	197	137	14,430	3,417	62,886	7	329	3,424	63,215
4	866	19	2,013	454	7,243	7	956	461	8,199
2	251	21	5,004	144	6,662	2	251	146	6,913
26	8,893	1,236	1,55,634	14,539	3,48,248	82	10,448	14,621	3,58,696
...	57	65	9,508	784	19,532	...	282	784	19,814
126	69,623	2,127	3,20,832	25,678	6,09,866	318	74,946	25,996	6,81,812
2	1,288	6	2,238	111	2,324	25	1,808	136	4,132
1	234	43	6,524	181	8,336	7	426	188	8,762
3	771	13	1,688	69	1,822	7	897	75	2,719
6	2,333	62	10,450	361	12,432	39	3,131	400	15,612

Statement showing the classification of the incomes on which the Income-tax

Classified items	Incomes from Rs. 500 to Rs. 2,000 per annum.						Incomes of Rs.	
	Districts.		Presidency Town.		Total		Districts.	
	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.
(d) Trade—		RS.		RS.		RS.		RS.
(1) Dealers in agricultural produce.	1,816	24,943	78	1,710	1,894	26,653	41	10,606
(2) Dealers in animals, animal and vegetable substances, not food, food and salt	1,328	18,010	34	1,061	1,362	19,071	32	3,323
(3) Dealers in precious stones, &c.	273	4,101	7	287	280	4,388	11	1,108
(4) Dealers in spirits and opium.	314	4,780	7	2,421	321	7,201	19	1,698
(5) Dealers in dress, &c.	954	13,905	3	1,192	957	15,097	45	3,759
(6) Dealers in other articles.	3,931	54,765	232	6,479	4,163	61,244	133	15,128
Total (d)	8,616	1,20,504	361	13,150	8,977	1,33,654	281	35,616
(e) Manufacture—								
(1) Manufacture of cotton, silk and woollen goods.	1,199	15,986			1,199	15,986	38	4,039
(2) Builders and artisans	50	588	5	251	55	839		..
(3) Manufacture of salt	168	3,007			168	3,007	32	3,351
(4) Manufacture of spirits, &c.	1	15			1	15	1	417
(5) Manufacture of metals, &c.	328	4,716	9	193	337	4,909	29	3,804
Total (e)	1,746	24,312	14	444	1,760	24,756	100	11,111
(f) Property—								
(1) House proprietors	361	6,579	195	4,854	556		63	7,150
(2) Newspaper proprietors	3	75		42	3	11,433		..
(3) Printing press proprietors.	21	361	9	177	30	117	..	...
(4) Taxable Estate holders	7	126			7	538	17	3,896
Total (f)	392	7,141	204	5,073	596	12,214	80	10,546
Total, Part IV	36,044	5,38,060	851	26,002	36,895	5,64,062	2,766	3,45,625
Grand Total, Parts I, II, III, & IV.	43,846	6,41,135	3,293	63,202	47,139	7,04,337	4,694	5,50,886

* Inclusive of Rs 22 relating to the tax on salaries paid by local

REMARKS.—

Number of persons assessed to income-tax in 1890-91
 Total taxable income
 Average income assessed per head
 Average assessment per head
 Number of ryots paying assessment of Rs. 250 and upwards
 Total assessment

56,899
 Rs. 6,51,21,769
 Rs. 1,145
 Rs. 29-10-6
 6,960
 Rs. 29,47,496

was collected in the Madras Presidency during the year 1890-91—cont.

2,000 and upwards per annum.				Total.					
Presidency Town.		Total.		Districts.		Presidency Town.		Total.	
Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.	Number of assesses.	Amount of assessment.
2	Rs. 208	43	10,813	1,857	35,548	80	1,918	1,937	37,463
16	4,121	48	7,444	1,360	21,333	50	5,182	1,410	26,515
2	4,659	13	5,767	284	5,209	9	4,946	293	10,155
3	4,628	22	6,321	333	6,473	10	7,049	343	13,522
1	890	46	4,649	999	17,664	4	2,082	1,008	19,746
35	6,194	168	21,322	4,064	69,893	267	12,673	4,331	82,566
59	20,700	340	56,316	8,897	1,56,120	420	33,850	9,317	1,89,970
...	...	38	4,039	1,237	20,025	...	...	1,237	20,025
1	117	1	117	50	588	6	368	56	956
...	...	32	3,351	200	6,358	...	...	200	6,358
1	1,792	2	2,209	2	432	1	1,792	3	2,224
...	130	29	3,434	357	8,020	9	323	366	8,343
2	2,039	102	13,150	1,846	35,423	16	2,483	1,862	37,906
54	8,729	117	15,879	424	13,729	249	13,583	673	27,312
4	1,468	4	1,468	3	75	4	1,510	7	1,535
2	221	2	221	21	361	11	398	32	759
...	...	17	3,396	24	3,522	...	...	24	3,522
60	10,418	140	20,964	472	17,687	264	15,491	736	33,178
312	1,23,471	3,078	4,69,096	38,810	8,83,685	1,163	1,49,473	39,978	10,33,158
1,369	3,27,461	6,063	8,77,847	48,540	11,91,521	4,662	3,90,685	53,202	15,82,206

authorities for which classwar particulars are not available.

Average assessment per ryot	Rs. 445
Number of ryots paying assessments of Rs. 500 and upwards	2,187
Total assessment	Rs. 17,78,614
Average assessment per ryot	Rs. 823
Number of income-tax payers per 100,000 of the population	165
Number of ryots paying Rs. 500 and upwards per 100,000	36
Number of ryots paying 500 and upwards per 100,000	8

(e)—Statement showing the amount of Government stock (public debt) held by Europeans and Natives, respectively, in 1834, 1850 and 1888, throughout India.

—				Europeans.	Natives.	Total.
				Rx.	Rx.	Rx.
1834	...	...	...	20,489,870	7,225,360	27,665,230
1850	...	...	...	21,981,447	12,271,140	34,252,587
1888	...	...	...	70,895,590	24,065,239	94,960,829

NOTE.—(a) The amounts entered for 1888 do not include the special loans from the Gwalior Durbar, &c.

(b) The amount of stock actually presented for payment of interest was Rx. 54,582,992, Rx. 36,657,560 by Europeans, and Rx. 17,925,432 by Natives. The amount of enfaced notes held in London was Rx. 21,682,105. The balance of principal not presented for interest, viz., Rx. 18,695,732, was ratably distributed among Europeans and Natives in the proportion of the amounts presented by each for payment of interest.

(f)—Statement showing the transactions of the Presidency, District and Post Office Savings Banks in India.

Years.	Number of Deposits.			Amount of Deposits including interest in thousands of rupees.		
	Europeans.	Natives.	Total.	Europeans.	Natives.	Total.
1857-58	...	...	...	RS.	RS.	RS.
1862-63	...	...	...	...	...	3,898
1867-68	12,565	16,310	28,875	3,165	3,607	4,167
1872-73	13,631	28,236	41,867	4,915	8,558	6,772
1877-78	17,208	48,378	65,586	5,113	12,172	13,473
1882-83	20,232	68,614	88,846	7,815	23,321	17,285
1889-90	53,416	343,790	397,206	11,562	57,393	31,186
						68,955

NOTE.—District Savings and Post Office Savings Banks were established in 1871-72 and 1886-87 respectively.

(g)—Statement showing the Number and Value of Money Orders issued.

Year.	Number of Orders.		Value of Orders in thousands of rupees.	
	India.	Madras.	India.	Madras.
1867-68	120,107	9,794	RS.	RS.
1872-73	269,485	30,086	6,816	528
1877-78	259,680	36,192	12,921	1,131
1882-83	2,594,364	554,939	9,847	1,388
1889-90	6,750,000	847,852	66,281	3,815
			1,46,500	17,212

(h)—Comparative statement of the rates of value of labour per diem in the several districts of the Madras Presidency for certain years compiled from schedules of rates in force in the Public Works Department.

Description of labour.	Per	Ganjam.	Vizagapatam.	Godavari.	Kistna.	Nellore.	Cuddapah.	Bellary.	Kurnool.
1	2	3	4	5	6	7	8	9	10
<i>Skilled labour.</i>		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bricklayers .. { 1859-60 ..	Each	0 4 11½	0 4 1	0 4 5½	0 4 11½	0 5 9½	0 5 5½	0 6 3½	0 6 11½
.. { 1874 ..	"	{ 0 5 4	0 6 0	0 7 0½	0 8 0	0 7 6	0 10 0	0 10 0	0 10 0
		{ 0 6 0	0 5 6	0 6 0	0 7 0	0 7 0	0 8 0	0 12 0	0 8 0
Recent years since 1883 ..	"	{ 0 7 0	0 5 6	0 7 0	{ 0 6 0	0 10 0	0 8 0	{ 0 10 0	0 10 0
		{ 0 8 0	0 6 0	0 8 0	{ 0 7 0	0 7 0	0 12 0	{ 0 12 0	0 12 0
		{ 0 8 0	0 6 0	0 8 0	{ 0 8 0	0 6 0	0 10 0	{ 0 12 0	0 10 0
Carpenters .. { 1859-60 ..	"	0 4 7½	0 3 11½	0 4 8½	0 5 1½	0 5 2½	0 5 7½	0 6 1½	0 6 4½
.. { 1874 ..	"	{ 0 6 0	0 5 6	0 7 0	0 8 0	0 10 0	0 10 0	0 8 0	0 8 0
		{ 0 7 0	0 5 0	0 6 0	0 6 0	0 7 0	0 8 0	0 12 0	0 7 0
Recent years since 1883 ..	"	{ 0 7 0	{ 0 5 0	{ 0 6 0	0 8 0	{ 0 12 0	{ 0 10 0	0 10 0	0 10 0
		{ 0 8 0	{ 0 5 6	{ 0 8 0	0 12 0	{ 0 8 0	{ 0 12 0	0 12 0	0 12 0
		{ 0 8 0	{ 0 6 0	{ 0 8 0	0 12 0	{ 0 6 0	{ 0 12 0	0 12 0	0 12 0
Smiths .. { 1859-60 ..	"	0 4 2½	0 4 3	0 5 0½	0 5 1½	0 5 0½	0 5 4½	0 6 4½	0 6 5½
.. { 1874 ..	"	{ 0 6 6	0 7 0	0 7 0	0 6 0	0 10 0	0 10 0	0 8 0	0 12 0
		{ 0 5 4	0 5 6	0 6 0	0 8 0	0 7 0	0 8 0	0 12 0	0 10 0
Recent years since 1883 ..	"	{ 0 6 0	0 7 0	{ 0 7 0	{ 0 7 0	{ 0 12 0	{ 0 10 0	0 10 0	0 14 0
		{ 0 8 0	0 6 0	{ 0 8 0	{ 0 8 0	{ 0 10 0	{ 0 12 0	0 12 0	1 0 0
		{ 0 8 0	0 6 0	{ 0 8 0	{ 0 8 0	{ 0 6 0	{ 0 12 0	0 12 0	1 0 0

(h)—Comparative statement of the rates of value of labour per diem in the several districts of the Madras Presidency, &c.—cont.

Description of labour.	Per	Chingleput.	North Arcot.	South Arcot.	Tanjore.	Trichinopoly.	Madura.	Tinnevely.	Coimbatore.
	11	12	13	14	15	16	17	18	19
<i>Skilled labour.</i>									
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Bricklayers	1859-60 ..	Each 0 6 6 ⁰ / ₁₀	0 6 6 ²¹ / ₂₈	0 6 2 ⁷ / ₁₉	0 6 4 ² / ₃	0 5 11 ¹ / ₃	0 5 6 ⁶ / ₇	0 5 0 ⁶ / ₁₃	0 6 8 ¹¹ / ₂₈
	1874 ..	" { 0 6 6 0 7 0	" { 0 9 0 0 7 6	" { 0 8 0 0 7 0	" { 0 9 0 0 6 0	" { 0 5 0 0 6 0 0 8 0 0 12 0 0 8 0	" { 0 12 0 0 10 0	" ..	" { 0 10 0 0 9 0
	Recent years since 1883 ..	" { 0 6 0 0 8 0	" { 0 6 0 0 10 0 0 8 0 0 12 0	" { 0 8 0 0 10 0 0 12 0	" { 0 6 0 0 8 0	" { 0 10 0 0 7 0 0 6 0	" { 0 7 0 0 10 0	" { 0 8 0 0 12 0	" { 0 9 0 0 10 0
Carpenters	1859-60 ..	" 0 7 3 ⁶ / ₁₀	0 7 2 ⁶ / ₅	0 5 11 ¹² / ₁₃	0 6 7 ² / ₃	0 5 11 ¹ / ₃	0 4 11 ² / ₇	0 4 1 ⁶ / ₁₃	0 6 11 ¹² / ₂₈
	1874 ..	" { 0 7 0 0 8 0	" { 0 10 0 0 8 0	" { 0 10 0 0 9 0	" { 0 9 0 0 5 0	" { 0 6 0 0 8 0 0 12 0	" { 0 12 0 0 10 0	" { 0 8 0 0 10 0 0 12 0	" { 0 12 0 0 10 0
	Recent years since 1883 ..	" { 0 8 0 0 10 0	" { 0 7 0 0 10 0 0 8 0 0 12 0	" { 0 10 0 0 12 0 0 8 0	" { 0 8 0 0 10 0	" { 0 10 0 0 12 0 0 8 0 0 6 0	" { 0 8 0 0 10 0	" { 0 6 0 0 12 0	" { 0 9 0 0 12 0
Smiths	1859-60 ..	" 0 7 1 ⁷ / ₁₀	0 7 1 ⁵ / ₁₃	0 6 0 ¹² / ₁₃	0 6 7 ¹ / ₃	0 6 3 ¹ / ₃	0 4 10 ⁵ / ₇	0 3 9 ⁶ / ₁₁	0 5 10 ¹ / ₂₈
	1874 ..	" { 0 9 0 0 8 0	" { 0 11 0 0 8 0	" { 0 8 0 0 9 0	" { 0 6 0 0 8 0	" { 0 12 0 0 8 0 0 6 0	" { 0 12 0 0 10 0	" { 0 12 0 0 8 0	" { 0 10 0 0 8 0
	Recent years since 1883 ..	" { 0 8 0 0 12 0	" { 0 8 0 0 12 0	" { 0 11 0 0 12 0 0 8 0	" { 0 8 0 0 10 0	" { 0 10 0 0 12 0 0 8 0 0 6 0	" { 0 9 0 0 10 0	" { 0 7 0 0 12 0	" { 0 9 0 0 12 0

(h)—Comparative statement of the rates of value of labour per diem in the several districts of the Madras Presidency, &c.—cont.

Description of labour.	Per	Salem.	North Canara.	South Canara.	Malabar.	Civil Architect (Madras).	Garrison Engineer.	Wellington (Nilgiris).	Bangalore.	
	20	21	22	23	24	25	26	27	28	
<i>Skilled labour.</i>										
Bricklayer	1859-60 ..	Each	0 6 11 $\frac{5}{8}$	0 6 9 $\frac{3}{4}$	0 7 0 $\frac{3}{8}$	0 6 5 $\frac{1}{16}$	0 7 1 $\frac{1}{2}$	0 7 6	0 9 6	0 5 10 $\frac{1}{2}$
	1874 ..	"	{ 0 8 0 }	..	{ 0 14 0 }	0 12 0	{ 0 7 0 }	..	{ 0 10 6 }	0 8 0
			{ 0 9 0 }		{ 0 12 3 }	0 8 0	{ 0 8 0 }		{ 0 12 0 }	0 7 0
	Recent years since 1883 ..	"	{ 0 10 0 }	..	{ 0 12 0 }	{ 0 10 0 }	{ 0 6 6 }	..	{ 1 0 0 }	0 8 0
		{ 0 12 0 }		{ 0 14 0 }	{ 0 12 0 }	{ 0 7 0 }		{ 0 15 0 }	0 9 0	
					{ 0 13 0 }			{ 0 14 0 }	0 7 0	
Carpenters	1859-60 ..	"	0 6 8 $\frac{3}{4}$	0 7 2 $\frac{1}{2}$	0 7 0	0 6 3 $\frac{1}{8}$	0 7 3	0 9 0	0 10 6	0 5 10 $\frac{1}{2}$
	1874 ..	"	{ 0 8 0 }	..	{ 0 14 9 }	0 10 0	{ 0 7 6 }	..	{ 0 10 6 }	0 8 0
		"	{ 0 9 0 }		{ 0 12 3 }	0 12 0	{ 0 8 0 }		{ 0 12 0 }	0 7 0
									{ 0 14 0 }	
	Recent years since 1883 ..	"	{ 0 10 0 }	..	{ 0 12 0 }	{ 0 8 0 }	{ 0 8 0 }	..	{ 1 0 0 }	0 8 0
		"	{ 0 12 0 }		{ 0 14 0 }	{ 0 12 0 }	{ 0 12 0 }		{ 0 14 0 }	0 12 0
		"				{ 0 10 0 }			{ 0 10 0 }	
Smiths	1859-60 ..	"	0 6 4 $\frac{3}{4}$	0 6 7 $\frac{3}{4}$	0 6 6 $\frac{3}{8}$	0 5 5 $\frac{1}{2}$	0 6 9	..	0 11 0 $\frac{1}{2}$	0 5 10 $\frac{1}{2}$
	1874 ..	"	{ 0 9 0 }	..	{ 0 12 0 }	0 10 0	{ 0 7 6 }	..	{ 0 10 6 }	0 10 0
		"	{ 0 10 0 }		{ 0 10 0 }	0 12 0	{ 0 8 0 }		{ 0 12 0 }	0 9 0
									{ 0 14 0 }	
	Recent years since 1883 ..	"	{ 0 10 0 }	..	{ 0 14 0 }	0 8 0	{ 0 8 0 }	..	{ 1 4 0 }	0 10 0
		"	{ 0 12 0 }		{ 0 12 0 }	0 10 0	{ 0 12 0 }		{ 1 0 0 }	0 12 0