REPORT ON THE ADMINISTRATION OF THE ABKARI REVENUE IN THE MADRAS PRESIDENCY

FOR THE YEAR-1885-86

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ADMINISTRATION REPORT

OF THE

MADRAS ABKÁRI DEPARTMENT

FOR 1885-86.

CHAPTER I.—INTRODUCTORY.

Changes of system recommended by the Abkári Committee.

THE report for the year preceding that under review describes the circumstances which led to the appointment of a Committee to report what changes in the Abkári system of this Presidency and what amendments of the Abkári law were desirable, and indicates the nature of the recommendations made by them and approved by Government. The programme which they sketched for adoption is thus stated in their report :—

* * * * *

"Acting on the above principles, the changes which we recommend for introduction into the existing system of making and selling country spirits in excise districts are—

(1) The sale separately of the privileges of manufacture and of sale.
(2) The breaking up of district farms of sale into taluk farms or even smaller divisions in selected localities, in view to the eventual elimination of the middleman altogether.
(3) The fixing a standard rate of excise duty on country liquor on issue and differentiating the total taxation in respect thereof by license fees, or other methods of payment, for the right of vend varying according to the circumstances of different localities.
(4) The abolition of the surcharge system in municipalities where it now exists, and the substitution, in its place, of the sale of shop-licenses by auction in all large towns.
(5) The throwing open to competition, but subject to the payment of a moderate license fee, only the manufacture or supply in certain selected areas, where a total taxation on spirits may be expected to be realized approximating to the tariff rate.
(6) The eventual abolition of the Madras Town Abkári system and its assimilation to that proposed for excise districts generally.

"We further think that this system may be gradually extended to all districts where the farming system now prevails, the first step in this direction being the concentration of manufacture.

"As regards toddy and the revenue to be derived therefrom, while we are not prepared to recommend the adoption of the proposals contained in the Secretariat note in their entirety, we so far agree with them that we consider that the basis of any alteration in the present system should be a tax on each tree tapped for toddy, supplemented and increased by licenses for selling toddy in shops and for the distillation and sale of weak spirit distilled from toddy * * *."

Partially adopted in the year under review, but more fully developed in the current year.

2. To admit of the scheme being brought into force without delay, the leases then current were extended up to 30th September 1884 and in disposing of the contracts for the tracts managed under the excise system for a term of 18 months from 1st October 1884, effect was given to the changes advocated by the Committee to some extent, but the scheme was more fully developed in the current year; it will be

convenient therefore to bring this report up to date and to notice changes which, though not brought into operation until 1886-87, were fully discussed in the year under review.

Principal changes carried out during the last lease.

3. The principal changes carried out when the farms were sold for the period of the last lease were briefly as follows :—

Country Spirits.

(*a*) The separation of the privilege of manufacture and sale in all the excise districts (except South Arcot).
(*b*) The abolition of the "surcharge" system (*i.e.*, the levy of an extra duty on spirits consumed in certain towns where a higher rate of taxation can be imposed than in the rural tracts), and the substitution therefor of the sale of shop-licenses by auction.
(*c*) The introduction of the free-supply system into the undermentioned districts—

Bellary cantonment.
Kurnool (taluks west of the Nallamalais).
Chingleput district (except the four outside shops).
Trichinopoly district.

(*d*) The abolition in the town of Madras of the "dowle" system (*i.e.*, the fixing of a minimum quantity of liquor which the shopkeepers are bound to pay for whether they are able to sell it or not) combined with sale of the shops by auction and reduction of the price at which the liquor was supplied to the shopkeepers by Government.
(*e*) The enhancement of the fixed annual fees for vend of "foreign liquor" and the substitution for such fee in respect of shops licensed for consumption on the premises (now denominated "taverns") of a system of sale of license by auction.

Toddy.

(*f*) The reduction of the areas of farms, the sub-division for the most part corresponding with Revenue Inspectors' ranges, but being carried in some localities as far as the small areas which were formerly sub-rented separately by the farmers.
(*g*) The sale of shops separately in certain towns ; and
(*h*) The alteration of the term of leases so that the term might correspond with the fasli year.

Chief alterations effected in the current year.

4. The chief alterations effected during the current year may be summarized as follows :—

Country Spirits.

(*a*) The extension of the free-supply system to the tracts noted below :—

Cuddapah.	Tanjore.
Anantapur.	Madura.
Bellary district.	Tinnevelly.
Madras district.	Coimbatore.
The remainder of the Chingleput district.	Nilgiris.
	Salem.
North Arcot.	Wynaad taluk of Malabar.

(*b*) The addition of the Dindigul and Erode towns to the list of those in which the shops are sold separately.
(*c*) The reduction of the areas of the vend farms both in excise and rented tracts.
(*d*) The enhancement of the rates of still-head duty generally.
(*e*) The abolition of the distinction between manufacture by the European and Native processes and the substitution of one form of license.
(*f*) The withdrawal from taluk vendors of the right of supply of towns shops.
(*g*) The constitution of a special class of licenses for the sale of country spirits by wholesale.
(*h*) The reduction of the number of stills in rented tracts.

Toddy.

(*i*) The extension of the plan of reducing the size of the farms and sale of shop-licenses separately in towns.
(*j*) The introduction into a portion of Malabar of a system of raising the revenue by means of a tax on each tree tapped and into South Canara of a system of licensing the toddy-drawers.
(*k*) The alteration of the term of the leases so that they might terminate at the end of September, which was considered a better time for the renewal of contracts.

Description of the different systems.

5. The main features of the scheme which is in process of being worked out will be rendered more clear by the following brief description of the various methods by which the revenue from country spirits and toddy is raised in different parts of the Presidency :—

A.—COUNTRY SPIRITS—EXCISE SYSTEM.

6. *Excise "Monopoly supply."*—Under this system the exclusive privilege of manufacture is disposed of by tender by the district or other tract of country. That of sale is separately disposed of by auction by the taluk or other area, such as the Revenue Inspector's division, except in the case of certain towns in which the shops are separately sold. The exclusive privilege of manufacture is granted to the approved tenderer who offers the highest rate per gallon for the privilege of supplying taluk vendors or shopkeepers at the fixed rates of still-head charge. Manufacturing monopolists are bound to supply taluk vendors and independent shopkeepers at the prescribed strengths and at the above rates. In the year under report, however, the privilege of supplying the town shopkeepers was given to the taluk vendors concerned, who were bound to supply the liquor to shopkeepers at certain prescribed maximum prices. The exclusive privilege of sale is granted to the highest approved bidder at auction, taluk vendors being bound to purchase only from the manufacturing monopolist. They are required to maintain depôts to which the liquor must first be conveyed for verification of the consignment by a Government officer before issue to the shopkeepers. They are at liberty to select their own shopkeepers and to establish, as a general rule, as many shops as they may consider essential for the adequate supply of their farms subject to the sanction of Collectors, which is ordinarily granted in the absence of objection on police grounds. In the towns in which the shops are sold separately the right of sale is assigned to the highest approved bidder.

7. *Excise "Free supply."*—In the tracts known as "free supply" tracts no exclusive privilege of manufacture or supply is assigned. Licenses for manufacture or supply, by the establishment of distilleries or depôts of excise (now called Private Warehouses), are granted on payment of the prescribed annual fee to any respectable person who is prepared to provide suitable buildings and pay the cost of guarding them. The privilege of sale is disposed of by auction as in monopoly supply districts. Taluk vendors and independent shopkeepers may obtain the liquor required by them from any licensed distillery or warehouse on payment into a Government treasury of the prescribed duty, the only restrictions being that the spirits so supplied must be issued only at 20°, 30° or 60° under proof, and that the cost of the liquor is not to exceed a fixed price.

8. Holders of licenses to manufacture under the free-supply system are also permitted to manufacture spirits and issue them at any strength on payment of the tariff rate of duty, viz., Rs. 4 per gallon up to London proof with a proportionate increase for higher strengths. Under the Madras Abkári Act I of 1886, spirits on which duty of excise at the full rates chargeable on liquor imported into British India from foreign countries by sea has been levied, are included in the definition of "Foreign liquor" although manufactured in British India, and the only restrictions imposed on the distillers in respect of country spirits so excised are that they shall be issued only to persons licensed to sell foreign liquor or to private persons for domestic

consumption but not for sale. As regards wholesale and retail sale, spirits of the above description are subject to precisely the same regulations as imported European liquor.

9. *Excise "The Guaranteed Minimum Revenue system."*—This is the description of excise system formerly in operation, which in consequence of its defects has been superseded by the methods above described. The monopoly, both of manufacture and of sale throughout a whole district, is assigned to a single contractor who has to pay duty at a certain rate on each gallon of liquor issued from the distillery, and who further guarantees to Government a certain minimum revenue settled by competitive tenders. Maximum and minimum prices are fixed, within which the contractors' licensees are bound to sell to consumers. The work of prevention of illicit practices is supposed to be undertaken by the contractor, and in adjusting the prices fixed by Government, allowance is made for the cost of prevention as well as for the cost of manufacture, excise duty, cost of distillation and sale and profits of renters and retailers. This system failed mainly because the renters looked entirely to their own profits and wholly disregarded the interests of Government by neglecting the preventive measures for which allowance was made and by not affording sufficient facilities for supply in the outlying tracts and owing to absence of competition amongst the large capitalists who alone can embark in a business of such magnitude; but it has been retained in South Arcot as a temporary measure, as Messrs. Parry and Co. hold the contract from the French Government for the supply of Pondicherry, and it was considered desirable that no change should be made in respect of South Arcot during the continuance of that contract which was taken up by the firm mainly for the protection of their interests and those of Government in South Arcot.

Cannanore. Tellicherry. Calicut. | Pálghat. Cochin.

10. A slightly modified form of *Excise system* was also introduced during the year under review into the five towns of Malabar marginally noted, the privilege of manufacture and sale being assigned to a contractor for a lump sum determined by competition at auction, subject to the payment of excise duty on every gallon of spirits issued from a central distillery. The contractor has the exclusive right of supplying the shops in the town with spirits of all recognized strengths and of sale in such shops, besides the right of supplying the rural farmers throughout the district with strong spirits at 20° and 30° under proof, they being prohibited from manufacturing spirits of any strength except 60° under proof.

B.—COUNTRY SPIRITS—THE FARMING SYSTEM.

11. The exclusive privileges of manufacture and sale of country spirits are disposed of for a fixed period by auction. The contractors in some cases sublet portions of their farms, and in others deal directly with the shopkeepers. The number of stills is limited as far as possible, in order to concentrate the manufacture with a view to the eventual introduction of the system of excise. The renters are subject to the same restrictions in regard to prices, the strengths at which they may sell liquor, &c., as the holders of vend farms in excise tracts, and the size of the farms has recently been similarly reduced. As a rule the subdivision of taluks has been carried out so as to correspond with the divisions of Revenue Inspectors. The farming system as regards country spirits is in force only in the inland taluks of Vizagapatam.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

12. In the tracts marginally noted arrack and toddy are rented out conjointly, separation being impossible, because spirits are very largely, if not exclusively, distilled from toddy. Hence the toddy shopkeeper always has the materials for distillation at hand, and the experiment of renting the privileges separately failed. The details of management are the same as above described for country spirit farms.

The Godávari district (except the towns of Rajahmundry and Ellore).
The Kistna district (except Masulipatam town and the upland taluks).
The Cumbum and Márkápur taluks of the Kurnool district.
The Malabar district (except Wynaad taluk and the five Municipal towns).
The South Canara district (except Mangalore town).

The tree-tapping license-fee system:
In Malabar.

13. In certain parts of the Malabar district and in South Canara, however, special systems of renting the revenue derived from country spirits and toddy are now being tried. In the former the "tree-tapping license-fee" system has been introduced into the taluk of Calicut and into the five municipal towns of Cannanore, Tellicherry, Calicut, Pálghat and Cochin. In these towns the excise system as regards arrack is in force as already stated. As regards toddy, the shops have been sold separately subject to the condition that the toddy required for sale therein is to be procured only from marked trees, in respect of which a *separate* fee at the rates marginally noted has to be paid. The fee leviable in certain instalments must be paid into a Government treasury or to the village head, if duly authorized to receive it, and application made to the Abkári Inspector for permission to tap, whereupon the trees are marked and a license issued, but no license is issued to any person for tapping less than 15 trees in the first instance; supplemental licenses are, however, granted for tapping not less than five trees. In the case of the taluk of Calicut, which has been sub-divided into six farms, the monopoly assigned embraces—

Each Cocoanut tree	Rs.	3	per annum.
,, Palmyra	,,	2	,,
,, Sago	,,	6	,,

(*a*) the manufacture and sale of toddy and arrack at 60° under proof, and
(*b*) the sale of strong liquor at 20° and 30° under proof, to be procured from the contractor for the five towns, who has a central distillery at Parli near Pálghat.

The toddy required for sale as such, and for the distillation of weak spirit, must be procured from marked trees, for the tapping of which licenses are issued as described above; but instead of separate fees being paid as in the case of the town shops, the farmer is allowed credit for the sum bid by him for the monopoly and is permitted to tap trees up to the limit of that sum without further payment. When the total amount of fees on account of licenses issued for tapping amounts to the rental (which is of the nature of a guaranteed minimum revenue), the regulated fees must be paid for all additional trees which the renter may require to tap. Tapping licenses in the rural farms include the right to sell toddy at the tree foot during the day. The renter of the farms is restricted to one or two stills for each farm, but may have as many shops as he may require for the sale of arrack and toddy separately; the sale of both is allowed only in the shop in connection with which the still is set up.

In South Canara.

14. The scheme for South Canara differs from the above plan mainly in that the revenue is not levied in the form of a tax on each tree tapped, but in that of a fee varying with reference to locality, imposed on each person taking out a license to tap. The licensee is not restricted as to the number of trees which he may tap, and his right extends to the sale of toddy at the tree foot during the 12 hours of day-light or to the transport thereof to any licensed still for distillation or to any shop for sale. The monopoly of manufacture and sale of country spirits in the town of Mangalore is assigned by auction to the highest bidder, who has also the monopoly of supplying strong liquor, 20° and 30° under proof, to the rural farmers. The toddy-shops in the town are sold separately. The monopoly of manufacture and vend in the rural tracts is sold by auction and consists of the rights—

(*a*) to make and sell weak (60° under proof) spirits;
(*b*) to sell strong spirits procured from the town contractor;
(*c*) to sell toddy

within certain areas termed single-still areas, because one still only is allowed for each such sub-division of a taluk.

D.—TODDY.

15. *Farming system.*—The ordinary method of farming the toddy revenue is in force throughout the rest of the Madras Presidency (except the town of Madras). The exclusive privilege of sale within a certain area is assigned for a lump sum, and the renter is free to obtain his supplies from trees within the area leased, and, under

certain circumstances, with the Collector's permission, from trees outside the farm, without further payment to Government. In the case of some towns, the shops have been sold separately.

16. "*Amáni*" (*Direct Management*) *system*.—The toddy revenue of the town of Madras is administered without the intervention of farmers under a peculiar system which has been in force since the beginning of the century. The shops are divided into classes, according to the number of trees assigned to each. The fee for each tree is 2 pies per diem, and the total fees for the number of trees assigned to the shop constitutes the rent (or as it is termed 'Dowle') which the shopkeeper has to pay. The trees from which toddy is allowed to be drawn are all stamped with distinctive marks for each season and registered by the Abkári Department half-yearly, and the shopkeeper is allowed not only to have fresh trees marked every half-year but to exchange those which have proved unproductive during the course of the year. Extra shops are licensed during the palmyra season. At 2 pies per diem the tree-tax is equivalent to Rs. 3-12-10 per annum; but as fresh trees are almost invariably stamped every half-year the incidence is virtually but half. Exchanges during the course of the half-year are not numerous. The "dowle" is collected from the shopkeepers daily.

E.—TODDY AND COUNTRY SPIRITS IN THE AGENCY TRACTS OF GANJAM, VIZAGAPATAM AND GODÁVARI.

17. Throughout the Agency tracts toddy is untaxed and left free to the people. As regards country spirits, different systems are in force in different localities.

In Ganjam, the Khonds are allowed to distil spirits free for home consumption as well as for use at village feasts, marriages, &c., but not for sale. For the supply of others than Khonds, a fixed number of distillers is allowed for each muttah with reference to size and other considerations, licenses being granted to persons nominated by the head of the village on payment of an annual fee of Rs. 7 in the Goomsur Maliahs and of Rs. 4 in the other hill tracts.

In Vizagapatam the following tracts are leased out from year to year to renters who have the exclusive privilege of manufacture and sale on payment of lump sums:—

(*a*) Gunupur-Ráyaghada farm, in which the Pálkonda and Párvatipur agency villages are also included.
(*b*) Keraput farm, in which hill Mádugula, hill Pachipenta and the agency villages of Sálúr are also included.
(*c*) Golgonda agency.

The remainder of the agency tracts, consisting of—

(*a*) Jeypore,
(*b*) Nowrangapur,
(*c*) Malkangiri,
(*d*) Agency villages of Srungavarapukóta,
(*e*) Agency villages of Vfravalli,

is kept under amani, that is, managed by the Agent to the Governor and his Special Assistant.

In the Rumpa country of the Godávari district there is but little consumption of spirits, and what is used is stated to be obtained chiefly from the low country. In the Telaga villages of Bhadráchalam taluk, which lie chiefly along the Godávari, the monopoly of manufacture and sale of spirits made from the flowers of the *Ippa* or *Mohwa* tree is leased out by auction. In the Koya and Reddi villages of the Bhadráchalam taluk the right to manufacture spirit for domestic consumption, but not for sale, is leased to the villagers collectively for small lump sums fixed at the annual settlement with reference to the population, number of *Ippa* trees, &c., the headman being responsible for the collections.

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CHAPTER II.—EFFECT OF RECENT CHANGES OF SYSTEM.

A consideration of the latest available results desirable.

18. In considering the effects of the radical changes introduced in accordance with the recommendations of the Abkári Committee, it will be desirable to compare the results for the current year, as far as figures are available, with those for the year under review, as the experience of the first year's working alone does not suffice to admit of a judgment being formed in regard to the tendency of such material changes of system.

The free-supply system: Its object and its effects.

19. First as to free supply; the object was by encouraging competition amongst manufacturers to secure for the consumer a better quality and cheaper article, whilst leaving the vendor free to procure the description of liquor which his customers prefer instead of leaving the consumer no option but to drink whatever the monopoly supplier may offer. The system has, on the whole, worked well though at the outset there was a risk of failure of supplies mainly owing to the fact that Messrs. Morison and Sons' distilleries were not in full working order. At the commencement of the current year there were complaints that no liquor other than that manufactured by Messrs. Parry and Co. was procurable in the town of Madras and Chingleput, and that, owing to the absence of competition, prices were extremely high, but as soon as Messrs. Morison and Sons, whose liquor is preferred to Messrs. Parry and Co.'s, were in a position to compete, complaints ceased, and there is every reason to believe that supplies are now ample and prices moderate. It cannot be said, however, that the change has as yet been productive of much competition, except between the firms of Messrs. Parry and Co. and Messrs. Morison and Sons, for the supply of the town of Madras and the districts of Chingleput and North Arcot. The free-supply distilleries and the tracts which they chiefly supply are noted in the margin. It will be seen that, at present, the distillers, with the exception of Messrs. Parry and Co., have confined their operations chiefly to the districts in which their distilleries are situated, and those with which they had previously established a connection under the monopoly-supply system, but it is anticipated that, in progress of time, advantage will be taken more freely of the facilities for supply offered by the Private Warehouse Rules which were promulgated only in May 1886, and that competition will become more active. So far it has not resulted in any appreciable reduction of price, and the consumer has not as yet been offered a choice of the products of different distilleries, but as a rule drinks what he was previously accustomed to under the monopoly-supply system. Possibly other competitors will come into the field, and there is every reason to hope that, as the system developes, the consumer will eventually reap the advantages which it was intended to secure for him. Although it might have been wiser to introduce the change more gradually, there do not appear to be any grounds for reverting to monopoly supply in the case of any of the free-supply districts.

Distillers.	Site of distillery.	Tract supplied.
Messrs. Parry & Co.	Nellikuppam in South Arcot. Tanjore ..	Madras. Chingleput. North Arcot. Tanjore. Trichinopoly. Madura. Tinnevelly. Coimbatore.
" Morison and Sons ..	Ránipet and Palmanér in North Arcot.	Cuddapah. Kurnool. Madras. Chingleput. North Arcot.
" Wilson and Company ..	Salem	Salem.
Mr. A. T. Tiruvengadaswámi Mudaliyár	Coimbatore ..	Trichinopoly. Coimbatore. Nilgiris. Salem. Wynaad taluk of Malabar.
Mr. H. T. Ivatt ..	Aravanghát, Nílgiri district.	Not being worked for country spirits at present.
Messrs. Kanappa Pillai and Co. ..	Palamcottah ..	Tinnevelly.
Mr. Matthew Abraham.	Bellary	Cuddapah. Anantapur. Bellary district and cantonment. Kurnool.
Mr. Muttuswámi Pillai .. .. Do. ..	Do. .. Tadpatri ..	Cuddapah. Anantapur. Bellary district and cantonment. Kurnool.

NOTE.—Districts the annual average issues to which from any distillery are small and not continuous are not shown in the last column against the distillery concerned.

Districts in which it was in force in 1885-86.

20. The next point is to trace, as far as is possible, the effect of the separation of the privileges of manufacture and vend and of the new system under which the revenue is raised partly in the form of excise duty on the liquor at the time of issue, and partly in the form of lump payments determined by auction for the right of vend. During the year 1885-86 the free-supply system was in force only in the tracts marginally noted; the duty was fixed at the rates specified opposite to each, the vendors being left free to obtain their supplies from any licensed distiller and to make their own terms as to the price of the liquor subject to the prescribed maximum of one rupee a gallon at 30° under-proof in the first three districts and of 14 annas a gallon in Kurnool. Elsewhere the right of exclusive supply was disposed of by tender, the still-head charge being fixed at Rs. 2 per gallon of 30° under-proof [except for the Nilgiri district and Wynaad taluk of Malabar, where it was Rs. 3-4-0 and Rs. 3, respectively], and the contract being given to the tenderer (if approved) who offered to pay to Government the highest proportion of such still-head charge in the shape of duty. The monopoly of vend was sold by taluks.

	Duty at 30° under-proof. RS. A. P.
Chingleput, except four "outside" shops	1 6 0
Trichinopoly district	1 6 0
Do. Cantonment and Srirangam Town	2 0 0
Bellary Cantonment	2 0 0
Kurnool (taluks west of the Nallamalais)	1 6 0

Its extension in 1886-87: and comparison of statistics.

21. In 1886-87 the free-supply system was extended to all the excise districts except Ganjam, Vizagapatam, Nellore and South Arcot; the rates of still-head duty were raised in almost every district and the taluks were subdivided so as to reduce the size of the vend farms and afford encouragement to small capitalists to compete; in most districts the Revenue Inspector's range (firka) was adopted as the unit, but in some districts subdivision was carried still further. The annexed statement shows the average issues during the last triennial lease ending 31st March 1884, the rates of duty, and the amount realized (*minus* the $2\frac{1}{2}$ per cent. allowance for wastage) *plus* surcharge in towns in comparison with the issues, rates of duty, rents of arrack vend farms and shops, total revenue and incidence of taxation for 1885-86 and 1886-87.

COMPARATIVE STATEMENT showing the consumption of country spirits, the total revenue realized therefrom, and the incidence of taxation per gallon of 30° under-proof in the several excise districts, &c., of the Madras Presidency in 1885-86 and 1886-87.

District, &c.	Average results of the triennial lease ending 31st March 1884.			1885-86.					
	Consumption.	Rate of duty.	Revenue including surcharge, &c.	Consumption (*i.e.*, issues of spirits from distilleries, &c.) in terms of 30° under-proof.	Excise duty. Rate.	Excise duty. Amount.	Rents of arrack vend farms and shops.	Total Revenue.	Incidence of taxation per gallon of 30° under-proof.
1	2	3	4	5	6	7	8	9	10
	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	RS.	RS.	RS. A. P.
Ganjam	58,500	1 12 0	93,531	37,180	1 4 0	46,850	53,620	1,00,470	2 10 11
Vizagapatam	18,293	1 12 0	38,204	14,175	1 2 0	15,947	21,820	37,767	2 10 7
Nellore	54,642	1 12 0	1,01,028	44,516	1 4 0	55,645	77,050	1,32,695	2 15 8
Cuddapah	77,565	2 4 0	1,74,715	53,060	1 6 3	73,786	1,55,479	2,29,265	4 5 2
Anantapur	39,774	2 0 0	78,508	27,386	1 6 3	38,084	54,933	93,017	3 6 4
Bellary (except Cantonment)	36,650	2 0 0	74,277	23,953	1 8 3	36,304	51,084	87,388	3 10 4
Do. Cantonment	61,432	2 13 0	1,72,777	52,984	2 0 0	1,05,968	86,244	1,92,212	3 10 1
Kurnool	This was under the renting system.			55,914	1 6 0	76,882	42,519	1,19,401	2 2 2
Madras (Pattai)	This was under Amâni (Government management).			48,992	2 12 10*	1,37,280	58,032	1,95,312	3 15 9
Chingleput	61,508	2 5 0	1,42,388	63,088	1 6 0	86,739	96,614	1,83,353	2 14 6
Four outside shops	Attached to Madras.			4,165	2 12 10*	11,671	7,032	18,703	4 7 10
North Arcot	91,734	2 4 0	2,53,670	117,951	1 6 0	1,62,182	2,21,703	3,83,885	3 6 9
Tanjore	47,208	2 0 0	1,00,447	33,804	1 7 6	49,474	69,006	1,18,480	3 8 1
Trichinopoly (except Cantonment)	51,303	2 0 0	1,12,356	21,839	1 6 0	30,029	36,533	66,562	3 0 9
Do. Cantonment	..	..	..	16,699	2 0 0	31,398	27,840	59,238	3 12 4
Madura	63,101	1 8 0	99,747	59,196	1 7 0	85,094	78,515	1,63,609	2 12 3
Tinnevelly	49,466	1 8 0	72,568	35,342	1 8 1	53,197	61,833	1,15,030	3 4 1
Coimbatore	68,820	2 0 0	1,42,395	48,603	1 8 3	73,664	1,62,454	2,36,118	4 13 9
Nilgiris	59,679	2 13 0	1,64,320	39,645	2 6 6	95,396	84,336	1,79,732	4 8 6
Salem	73,154	2 4 0	1,66,880	51,821	1 4 6	66,460	1,68,178	2,34,638	4 8 9
Malabar (Wynaad)	13,540	2 13 0	37,533	12,386	1 15 0	23,998	5,400	29,398	2 6 0
Do. Five Towns	Included in joint arrack and toddy farms.			21,717	1 4 0	27,146	20,000	47,146	2 2 9
Total ..	..	..	..	883,761	1 9 $0\frac{1}{2}$	13,83,194	16,40,225	30,23,419	3 6 9
Total excluding Kurnool, Madras, 4 outside shops and the five towns of Malabar	925,429	..	20,25,904	752,973	..	11,30,215	15,12,642	26,42,857	..

* Taken at Rs. 2-12-10 (tariff rate), although the actual rate was Rs. 2-14-6, including allowance for establishment, &c.

Comparative Statement showing the consumption of country spirits, the total revenue realized therefrom, and the incidence of taxation per gallon of 30° under-proof in the several excise districts, &c., of the Madras Presidency in 1885-86 and 1886-87—*continued.*

District, &c.	1886-87.						Increase or decrease in excise duty in 1886-87 as compared with 1885-86.	Increase or decrease in rents in 1886-87 as compared with 1885-86.	Net increase or decrease in 1886-87 as compared with 1885-86.	Remarks.	
	Estimated consumption for the year in terms of 30° under-proof.	Duty. Rate.	Duty. Amount.	*Rents of* arrack vend farms and shops.	Total revenue.	Incidence *of taxation* per gallon of 30° under-proof.				Old maximum price (1883-84).	Average reported selling price.
	11	12	13	14	15	16	17	18	19	20	21
	GALS.	RS. A. P.	RS.	RS.	RS.	RS. A. P.	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Ganjam	38,000	1 6 0	52,250	45,950	98,200	2 9 4	+ 5,400	− 7,670	− 2,270	3 8 0	2 12 0
Vizagapatam	36,000	1 4 0	45,000	33,637	78,637	2 3 0	+ 29,053	+ 11,817	+ 40,870	3 8 0	Prices varying from 3 8 0 to 4 0 0
Nellore	65,500	1 5 4	74,000	83,430	1,57,430	2 13 5	+ 18,355	+ 6,380	+ 24,735	3 8 0	4 8 0
Cuddapah	62,570	District 1 12 0 Town 2 3 0	1,15,000	1,08,495	2,23,495	3 9 2	+ 41,214	− 46,984	− 5,770	4 0 0	4 8 0
Anantapur	36,000	1 12 0	63,000	31,510	94,510	2 10 11	+ 24,916	− 23,423	+ 1,493	3 12 0	From 3-12-0 to 4 0 0
Bellary (except Cantonment)	32,000	District 1 12 0 Adóni 2 3 0	59,050	35,881	94,931	2 15 6	+ 22,746	− 15,203	+ 7,543	3 12 0	4-0-0 to 4 8 0
Do. Cantonment	60,000	2 3 0	1,31,250	36,948*	1,68,198	2 12 10	+ 25,282	− 49,296	− 24,014	4 0 0	4 0 0
Kurnool	56,000	1 5 0	73,500	74,536	1,48,036	2 10 4	− 3,382	+ 32,017	+ 28,635	3 4 0	3 12 0
Madras (Pattai)	45,000	2 12 10	1,26,000	1,07,196	2,33,196	5 2 11	− 11,230	+ 49,164	+ 37,884	4 4 0	5-0-0 to 6 0 0
Chingleput	56,000	2 3 0	1,22,500	1,21,078	2,43,578	4 5 7	+ 35,761	+ 24,464	+ 60,225	4 0 0	4-8-0 to 5 0 0
Four outside-shops	4,000	2 12 10	11,200	10,440	21,640	5 6 7	− 471	+ 3,408	+ 2,937	4 4 0	5-0-0 to 6 0 0
North Arcot	120,000	2 3 0	2,62,500	2,15,554	4,78,054	3 15 9	+ 1,00,318	− 6,149	+ 94,169	4 0 0	Not reported.
Tanjore	45,200	Dist. Tanjore and Kumbakónam. 1 12 0 2 3 0	86,500	49,233	1,35,733	3 0 1	+ 37,026	− 19,773	+ 17,253	3 12 0	3-12-0 to 4 4 0
Trichinopoly (except Cantonment) ..	24,000	1 12 0	42,000	28,505	70,505	2 15 0	+ 11,971	− 8,028	+ 3,943	3 12 0	3-12-0 to 4 4 0
Do. Cantonment	17,600	2 3 0	38,500	28,344	66,844	3 12 9	+ 7,102	+ 504	+ 7,606	4 4 0	3 12 0
Madura	56,000	District 1 12 0 Municipal Town. 2 3 0	1,02,800	1,11,122	2,13,922	3 13 1	+ 17,706	+ 32,607	+ 50,313	3 4 0	3-8-0 to 4 4 0
Tinnevelly	36,000	1 12 0	63,000	69,047	1,32,047	3 10 8	+ 9,803	+ 7,214	+ 17,017	3 4 0	3-12-0 to 4 0 0
Coimbatore	54,000	1 12 0 2 8 0	1,00,000	98,258	1,98,258	3 10 9	+ 26,336	− 64,196	− 37,860	3 12 0	4-0-0 to 4 14 0
Nilgiris	40,000	2 3 0	87,500	77,676	1,65,176	4 2 1	− 7,896	− 6,660	− 14,556	4 8 0	5 4 0
Salem	63,000	1 12 0 2 3 0	1,12,000	1,06,630	2,18,630	3 8 5	+ 45,540	− 61,548	− 16,008	4 0 0	4-0-0 to 4 13 0
Malabar (Wynaad)	13,000	2 3 0	28,600	5,400	33,900	2 9 9	+ 4,502	..	+ 4,502	4 8 0	4 14 11
Do. Five towns	25,200	1 4 0	31,500	26,000	57,500	2 4 6	+ 4,354	+ 6,000	+ 10,354	† 3 0 0	3-0-0 to 3 6 0
Total ..	974,070	1 14 0	18,27,550	15,04,870	33,32,420	3 6 9	+ 4,44,356	− 1,35,355	+ 3,09,001	..	..
Total, excluding Kurnool, Madras, four outside-shops, and five towns of Malabar ..	843,370	..	15,85,350	12,86,698	28,72,048	..	..	..	..	..	..

* Old minimum. † Minimum in 1885-86.

The year 1884-85 has been excluded, because the new system was brought into force in the middle of that year, the old contracts having been extended for six months. It is necessary also to leave out of account the district of Kurnool, the town of Madras with the four "outside" shops and the five towns of Malabar which were not brought under excise prior to 1885-86. The consumption for 1886-87 has been taken at the actual issues for the first five months, *plus* an estimate for the last seven, based roughly on the proportion between the issues for the same two periods obtaining in the preceding year.

A maximum of revenue with a minimum of consumption.

22. It appears that the effect of the new method of raising the revenue was very greatly to enhance the incidence of taxation per gallon; examining the figures for 1885-86, it will be seen that in Coimbatore and Salem it was more than doubled, and it exceeded the tariff rate (Rs. 2-12-10) in all districts, except Ganjam, Vizagapatam, Kurnool, Madura, Wynaad and the five towns of Malabar. The result was a falling off in the total consumption by nearly 175,000 gallons. This decrease is especially noticeable in the districts in which the increase of taxation was most marked, *vide* the figures for Cuddapah, Coimbatore, the Nilgiris and Salem, where the taxation was doubled or nearly so and the consumption fell off by over 20,000 gallons in each case. The decrease is also very considerable in some other districts. But although the consumption was restricted, the revenue expanded to the extent of more than six lakhs of rupees.

Partly caused by extravagant bids,

23. In the current year there has been a general enhancement of the duty, but the farmers had been taught moderation in some degree by their losses of the preceding year and the rentals have fallen by more than two lakhs of rupees, consequently the total incidence of taxation is lower in the majority of the districts and consumption has improved materially during the five months for which figures are available. As the incidence of duty depends on the *consumption* as well as on the rental, it is difficult to trace cause and effect, but the improvement in sales may fairly be attributed to the fall in rentals and consequent decrease in retail prices, because it is noticeable that wherever the rentals are more moderate, improvement has manifested itself, whereas in districts in which the rentals have risen, sales are stationary or have fallen off, and because the improvement is not confined to districts in which the season was unfavorable last year. If progress continues in the same ratio throughout the year, the recovery will be nearly a lakh of gallons, and in consequence of the higher rate of duty the revenue from this source will be raised by $4\frac{1}{2}$ lakhs of rupees, the total amount anticipated being Rs. 2,30,000 in excess of the revenue realized last year. The bids for the shops in Madras town and the district of Chingleput, including the four "outside" shops, were extravagant, consequently there have been many defaults and nearly every shop in the town of Madras has been resold, several more than once. The loss on resale is likely to amount to over Rs. 50,000.

and consequent rise in selling prices.

24. The average selling prices as reported are shown in juxtaposition with the old maximum prices, and, though reliance cannot be placed on the accuracy of the returns, the rates are probably understated, and it is abundantly evident that there has everywhere been a very material rise of price since the introduction of the new system. In fact it could not well have been otherwise, considering the enormous enhancement of the taxation in consequence of reckless bidding, and to save themselves from heavy loss it was absolutely necessary for the renters to raise their prices considerably; probably also dilution was extensively resorted to. Allowing a margin of one rupee a gallon for cost of liquor, carriage and other incidental charges, as well as renter's and retailer's profits, it will be seen that, unless dilution was prevalent, the shopkeepers could not have realized any profit at the prices specified. There has been a general rise of from eight annas to a rupee as compared with the old *maximum* prices.

The main defect of the system.

25. The main defect of the present system, as indicated by the foregoing considerations, appears to be that the Government cannot exercise that control over taxation which it is necessary for them to retain in their hands in order to prevent an undue enhancement of the retail price and consequent risk of repression of licit consumption and encouragement of illicit practices. The incidence of taxation is, in fact, under present circumstances,

dependent entirely on the results of speculative bidding. It seems absurd to fix differential rates of duty according to the capability of a tract to bear taxation and at the same time to take no precautions to prevent the duty being enhanced to any extent by excessive vend rents. The consequence is that in a district like Ganjam, which cannot bear a high rate of duty, and where *moderation in taxation* is especially necessary owing to the facilities for illicit distillation, consumption has fallen from 58,000 to 38,000 gallons and no doubt a great stimulus must have been given to infringement of the law, whereas in Wynaad the Government are not deriving as much revenue as they did under the old arrangements and the renter must be realizing a very handsome profit.

Its remedy.

The remedy for this state of things is, in my opinion, the re-imposition of maximum prices. This will tend to check speculative bidding, as bidders, knowing exactly the margin between the still-head duty and authorized retail price, will be able to calculate to a nicety what they can afford to offer and will no longer be tempted to place reliance on enhancement of selling prices in order to save themselves from loss. The old maximum rates might, however, be raised in many districts without any risk of repressing licit consumption.

System of sale of independent shops by auction;

26. The substitution of the sale of shop-licenses by auction has proved financially a success and the extension of the plan seems desirable both because it is a step in the direction of the elimination of the middleman and because where the shopkeepers are independent, they are at liberty to consult the wishes of their customers, instead of being obliged to take whatever is supplied by the taluk vendor, and the test of quality will then be allowed free play to the benefit of the distiller and consumer. In the rural tracts middlemen cannot be dispensed with because their services are required for the prevention of illicit practices on the part of the shopkeepers, and because the latter are in most cases men of too small means to admit of their procuring their own supplies. Save in towns and exceptional tracts like the Nílgiris, it will probably not be possible to deal with the shopkeepers direct.

27. The marginally-noted figures show the net revenue derived from Colombo and Putiai arrack under the old and new systems, respectively, in the town of Madras. Consumption of the latter has fallen off owing to the great rise in prices which was necessitated by the reckless bidding, but the heavy losses which have been sustained will, it is hoped, lead to more healthy competition, and the failures which have taken place do not afford sufficient ground for hastily abandoning the changes which have recently been introduced.

and its effects on revenue and consumption in Madras town.

Period.	CONSUMPTION.		REVENUE.		
	Colombo Arrack.	Puttai Arrack.	Colombo Arrack.	Puttai Arrack.	Total.
	GALS.	GALS.	RS.	RS.	RS.
Average of five years ending 1884-85 (old system)	99,678	61,937	3,48,048	1,98,918	* 5,46,966
1885-86 (duty and shop rents)	99,577	48,991	4,29,474	1,99,631	* 6,29,105
Revised estimate for 1886-87 (duty and shop rents)	100,000	45,000	† 6,00,000	2,26,000	† 8,26,000

* Exclusive of the cost price of arrack.

† Inclusive of four lakhs of rupees estimated to be realized on imports of Colombo arrack. This amount, although first credited to the head "Customs," will ultimately be adjusted to the head "Excise." *Vide* G.O., dated 21st May 1886, No. 362, Revenue, communicated with the Board's Proceedings, dated 5th June 1886, No. 1251.

Desirability of levying the bulk of revenue in the shape of excise duty.

28. One of the principles recommended for adoption by the Abkári Committee was to fix a standard rate of excise duty on country liquor on issue, and differentiate the total taxation in respect thereof by license fees, or other methods of payment, for the right of vend varying according to the circumstances of different localities. The standard still-head charge was fixed at Rs. 2 a gallon of 30° under proof, out of which it

was anticipated that about Rs. 1-6-0 would be tendered as duty; but inasmuch as the application of this standard rate of duty to the circumstances of the tracts marginally noted, in which consumption per shop is large and a high rate of duty had been customarily levied, would leave too great a sum to be made good by payments in the shape of vend rents and cause risk of the bidders for shops taking alarm at the high upset prices which would have been necessary to prevent loss of revenue resulting, special rates of still-head charge were proposed for those tracts.

		RS. A. P.
The Nílgiris	Still-head charge.	3 4 0
Wynaad taluk		3 0 0
Bellary cantonment, Trichinopoly and Srirangam.	Still-head duty ..	2 0 0

The object of this system was to admit of the adaptation of price and taxation to the varied circumstances of different localities by allowing a sufficient margin for such adjustment between the duty and the prices which ordinarily prevail; it was the intention gradually to raise the fixed duty and diminish this margin. A considerable step in this direction was taken last year, as will be seen from the table of rates marginally noted. In certain towns* rates in excess of the district rates were imposed. The duty was raised in every district, except Kurnool, the Nílgiris and Madras town (with the four outside shops), in respect of the last of which the tariff rate was already levied and no increase was possible. The proposals submitted by the then *Commissioner* † went much further in this direction, but were disallowed by the Board and Government; he was of opinion that it was unsafe to depend upon the solvency and good faith of the competitors at auction and that the revenue would be realized more safely and easily in the shape of excise duty levied at the time of issue of the spirits.

District.	1885-86.	1886-87.
	RS. A. P.	RS. A. P.
Ganjam	1 4 0	1 6 0
Vizagapatam	1 2 0	1 4 0
Nellore	1 4 0	1 5 4
Cuddapah	1 6 3	1 12 0
Anantapur	1 6 3	1 12 0
Bellary	1 8 3	1 12 0
Kurnool	1 6 0	1 5 0
Madras and four outside shops ..	2 12 10	2 12 10
Chingleput	1 6 0	2 3 0
North Arcot	1 6 0	2 3 0
Tanjore	1 7 5	1 12 0
Trichinopoly	1 6 0	1 12 0
Madura	1 7 0	1 12 0
Tinnevelly	1 8 1	1 12 0
Coimbatore	1 8 3	1 12 0
Nílgiris	2 6 6	2 3 0
Salem	1 4 6	1 12 0
Wynaad	1 15 0	2 3 0

	District rate.	Town rate.
	RS. A. P.	RS. A. P.
* Cuddapah, Adóni, Bellary cantonment, Tanjore, Kumbakónam, Trichinopoly, Sríraṅgam, Madura, Coimbatore, Salem ..	1 12 0	2 3 0
† Bellary cantonment, Madras with four outside shops, Trichinopoly and Srírangam, Nílgiri district		2 12 10
All districts except three, viz., Bellary (excepting cantonment), Anantapur, and Kurnool (taluks west of the Nallamalais) for which a rate of Rs. 1-12-0 was proposed		2 3 0

Ganjam, Vizagapatam and Nellore were separately dealt with.

Enhancement of rates however to be only gradual.

29. There is undoubtedly much force in this argument, and it was the intention that the duty should be gradually raised; *but if the enhancement is made too rapidly the object of the new system will be frustrated.* So far but little progress can have been made towards the attainment of the desired object, for the renters' prices must have depended more upon the amount of the bid than upon their suitability to the circumstances of the locality; *unfortunately no trustworthy statistics* as to prices are available, reliance having hitherto been placed exclusively on the Collectors' returns which are obtained from the renters. Orders, however, have recently been issued for the submission of independent returns by all Circle officers of this department, and it is hoped that next year it will be possible to investigate the question more closely in the light of the statistics which will have been obtained.

Sub-division of vend farms.

30. As regards reduction of the size of the vend farms, the Revenue Inspector's firka (range) should be everywhere the unit, except in the Wynaad taluk of Malabar, where, owing to the difficulties of supply, much competition is not to be looked for. The sub-division of a taluk into three or four farms appears to be sufficient for the purpose of encouraging small capitalists to compete, whilst any further partition will lead to difficulty in the verification of consignments and may necessitate extra establishment for collection and accounting and result in losses from the farms getting into the hands of unsubstantial men.

31. The issue of wholesale licenses for sale of country spirits is a new feature in Abkári administration and has proved a valuable adjunct; it is a necessary link between the distillers and the independent shop-keepers in towns, and the extent to which it will be possible to dispense with middlemen will depend greatly on the facilities for supply afforded by the establishment of wholesale depôts. Owing to the delay in passing the Private Warehouse Rules distillers fell back upon the wholesale license system and established depôts of duty-paid liquor. The number of licenses issued for wholesale vend is about fifty; the number of private warehouses established up to date is only two.

Country spirit wholesale licenses, a new feature of Abkári administration.

32. The only other matter which appears to call for notice is the treatment of "foreign liquor" which under the new Abkári Act includes liquor manufactured in British India on which duty of excise has been levied at the full rates of duty chargeable on liquor imported into British India from foreign countries by sea. The changes which have recently been made in the Abkári administration of this Presidency have been in the direction of freeing the manufacture of spirits of the above description from the special restrictions which were formerly imposed (viz., excise being permitted only at strengths exceeding 20° under-proof and sale to licensed vendors being restricted to minimum of 50 gallons) and placing them on exactly the same footing as imported spirits. At the same time the rates of license fees were raised and licenses for retail vend of foreign liquors to be consumed on the premises were put up to auction. The result has been a material increase of revenue from this source. In localities in which the excise duty on country spirits is levied at a rate proportionate to the duty on imported spirit of proof strength, viz., Rs. 4 a gallon, the taverns will probably draw away to some extent customers who formerly resorted to arrack shops as, now that there is no restriction on the strength at which spirits excised at the tariff rate can be sold, such spirits can be issued from the distillery at proof or higher strengths and diluted to any extent that may be requisite, so that the incidence of duty will be exactly the same as that on country spirits. The taverns being put up to auction, no loss of revenue is likely to result, as any loss which may result from the sales of arrack-shop licenses will be recouped by increased bids for taverns, and in process of time each class of shops will find its own level.

Foreign liquor.

Its possible competition with country spirits.

33. There is an idea that the policy which has been adopted in respect of foreign liquor tends to encourage the consumption of deleterious compounds in the place of a more wholesome spirit, but in reality there is no material difference between the two, the so-called brandy, gin, &c., manufactured in the country being distilled from precisely the same materials as the spirit which is sold under the name of arrack but is really rum. The coloring and flavoring essences used in the conversion of country spirits into foreign liquor are, it is believed, harmless, and there can be no question that it is quite as wholesome as the bulk of the liquor which is imported. At present, owing to the excessive rentals of the vend farms, the duty on country spirits everywhere approximates to the tariff rate and considerably exceeds it in many districts, and as the tavern keeper is not subject to the same restrictions as the arrack shopkeeper in regard to strength, price and the use of measures of specified capacity, the former can easily undersell the latter, but the present state of things is only temporary, and when experience has been gained of the value of the trade in foreign liquor, the inequality will disappear, tavern rents will rise and thereby the incidence of taxation will be enhanced, so that country spirit on which a lower rate of still-head duty is levied will no longer be liable to be undersold.

Prejudices against the former to a certain extent unfounded.

CHAPTER III.—EXCISED ARRACK.

34. The following statement shows the particulars of the supply and vend contracts in the several districts in which the monopoly-supply and free-supply systems were in force during the year. The South Arcot contract was held by Messrs. Parry and Co. under the minimum guaranteed revenue system, the amount of the guarantee being Rs. 1,50,000 under duty and Rs. 1,450 under surcharge. The rate of duty was Rs. 2 per gallon of 30° under proof:—

Particulars of supply and vend contracts.

9/4

PARTICULARS of Supply and Vend Contracts.

District or Tract.	Name of Person licensed to supply Liquor.	Distillery.	System of Management.	Still-head Duty for Spirits of 30° under proof.	Annual Rent of Taluk Farms.	Annual Rent of Independent Shops.	Towns in which the Shops were sold independently.	Maximum rate to be charged by Taluk Vendors to Shopkeepers in towns named in column 8.
1	2	3	4	5	6	7	8	9
				RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
1. Ganjam	Mr. F. J. V. Minchin	Aska	Monopoly supply	1 4 0	53,620 0 0	..	....	..
2. Vizagapatam (Coast Taluks).	Do.	Aska in Ganjam	Do.	*1 2 0	21,820 0 0	..	....	..
3. Nellore	Messrs. Morison and Sons	Ránipet in North Arcot	Do.	1 4 0	68,653 5 4	18,396 0 0	Nellore	3 0 0
4. Cuddapah	Messrs. Sabápati Mudaliyár and Co.	Tadpatri in Anantapur	Do.	1 6 3	1,43,466 10 8	13,132 0 0	Cuddapah	3 8 0
5. Anantapur	Do. do.	Do. do.	Do.	1 6 3	54,933 5 4	..	....	..
6. Bellary	Messrs. Parry and Co.	Nellikuppam in South Arcot.	Do.	1 8 3	49,750 0 0	9,138 0 0	Adóni	3 4 0
7. Bellary Cantonment.	Do. do. Messrs. Abraham and Co. Messrs. Sabápati Mudaliyár and Co.	Do. do. Bellary Tadpatri in Anantapur	Free supply	2 0 0	..	87,732 0 0	....	..
8. Kurnool	†......	†......	Do.	1 6 0	37,935 0 0	4,584 0 0	Kurnool	Supplies purchased by shopkeepers direct or through wholesale vendors.
9. Madras (including the four outside shops.)	*Pattai arrack*—Messrs. Morison and Sons.* *Colombo arrack*—Mr. Thavasimuthu Nadar.	....	Amani (Government management.)	‡3 9 0 ‡4 6 0	....	1,83,900 0 0	....	....
10. Chingleput	Messrs Morison and Sons Messrs. Parry and Co. Messrs. Sabápati Mudaliyár and Co.	Ránipet in North Arcot Nellikuppam in South Arcot. Tadpatri in Anantapur	Do.	1 6 0	90,100 0 0	8,484 0 0	Conjeeveram	3 8 0
11. North Arcot	Messrs. Morison and Sons	Ránipet, Palmanér	Monopoly supply	1 6 0	1,98,266 10 8	37,524 0 0	Vellore and Wálájapet.	3 8 0
12. Tanjore	Messrs. Parry and Co.	Trichinopoly	Do.	1 7 5	51,300 0 0	17,974 0 0	Tanjore, Kumbakónam and Negapatam.	3 4 0
13. Trichinopoly District excluding Municipalities.	Messrs. Parry and Co.	Do.	Free supply	1 6 0	36,533 5 4	..	....	..
14. Trichinopoly and Srírangam Municipalities.	Messrs. Sabápati Mudaliyár and Co. Tavasimuttu Nádár	Tadpatri in Anantapur Trichinopoly		.. 2 0 0	.. ..	.. 27,840 0 0	....	.. ..
15. Madura	Messrs. Parry and Co.*	Do.	Monopoly supply	1 7 0	66,783 5 4	14,433 0 0	Madura	2 12 0
16. Tinnevelly	(1) Kannappa Pillai (2) Shanmugam Pillai (3) Ádimúlapanikan (4) Arunáchalapanikan (5) Arunáchalapanditan	Tinnevelly	Do.	1 8 1	61,833 5 4	..	....	..
17. Coimbatore	A. T. Tiruvengadaswámi Mudaliyár.	Coimbatore	Do.	1 3 3	1,47,250 0 0	44,976 0 0	Coimbatore	3 4 0
18. Nilgiris	Do. do.	Do.	Do.	2 6 6	..	1,01,652 0 0	....	..
19. Salem	Messrs. Wilson and Co.	Salem	Do.	1 4 5	1,56,100 0 0	22,026 0 0	Salem	..
20. Malabar, Wynaad Taluk.	A. T. Tiruvengadaswámi Mudaliyár.	Coimbatore	Do.	1 15 0	5,400 0 0	..	....	3 8 0
Total					12,33,745 0 0	5,97,091 0 0		

* Mr. F. J. V. Minchin supplied Government at 14 annas, and Government sold to Taluk Vendors.
† Messrs. Abraham and Co. of Bellary opened a depôt of issue at Prýpalle for the first three months, but it was subsequently closed, the vendors preferring to buy their supplies at the Bellary distilleries.
‡ These are the prices at which Pattai and Colombo arrack, respectively, were sold to the shopkeepers.

Comparative statement of issues of arrack.

35. A statement showing the issues of country spirits (in terms of 30° under proof) during the last ten years, together with the rates of duty and the revenue derived therefrom in the several excise districts and in Madras, is printed as Appendix A.

Causes of fluctuations.

36. It will be seen that in every district without exception there was a decrease in 1885-86 as compared with the previous year. The decrease was generally due to the enhancement of the retail prices of liquor under the new system, although in some districts local causes contributed to the result. The season was unfavorable in some localities, particularly in Ganjam where the preceding year also was unpropitious; in the Ceded districts there were apprehensions of a failure of crops during the first half of the year, but in the second half all cause for anxiety was removed. The variations in the several districts are briefly explained below.

Ganjam.—The issues, owing to the unfavorable character of the season, were smaller than in any previous year, except the years 1878-79 and 1879-80 when the sudden rise in the rate of duty from Rs. 1-6-9 to Rs. 1-12-0 tended to repress consumption.

Vizagapatam.—The consumption of the excise portion of this district has always been low owing to the prevalence of smuggling of unexcised liquor from the rented tracts. The rate of consumption per head of population is only about ·016 of a gallon or less than half that of Ganjam. Prohibition of transport of liquor without permit from the rented to the excise portion of the district and improved preventive measures have led to a considerable increase in sales during the current year.

Nellore.—The decrease as compared with the previous years is ascribed to the high price at which liquor was sold during the year and to the stoppage of the State Railway works. The consumption is still higher than it was prior to 1880-81, from which year there has been a steady increase till 1884-85 when the sales were checked by the high prices under the new system.

Cuddapah.—The decrease is not explained by the Collector, but was apparently due partly to the high prices charged by the renters and partly to the unfavorable character of the season in the first half of the year.

Anantapur and Bellary.—The decrease in these districts is attributed to the unfavorable character of the season. In the latter district it is also ascribed to the high price of arrack which led to a larger consumption of toddy and to a material reduction of the strength of the garrison in the cantonment.

Kurnool.—In the preceding year the taluks west of the Nallamalais were under the renting system and the issues were 52,243 gallons. The issues in the year under report were 55,914 gallons. The introduction of the free-supply system does not appear to have led to any material increase of price. The season is reported to have been a favorable one, and there was an influx of labourers from neighbouring districts for work on the Bellary-Kistna State Railway.

Madras.—The decrease is entirely due to the abolition of the "dowle" system and the auction sale of shops. There was no restriction as to the price at which liquor was allowed to be sold, and the shopkeepers raised their prices to make up for their extravagant bids, the result being a heavy falling off in the sales.

Chingleput.—The decrease as compared with the preceding year is small and calls for no remark.

North Arcot.—As the new system under which prices generally have risen and consumption has fallen off appear to have had but little effect in this district, I addressed the Collector on the subject. He explains that "the main reason why more and more arrack is consumed is because the condition of the people is improving. Since the famine there has not really been a bad season and there have been several very good ones." He further states that "the consumption of arrack among Hindus, who formerly abstained, has been very materially stimulated by the spread throughout the entire district within the last four or five years of what they call the Gangayatri festival. This is a kind of Saturnalia in imitation of the Mohorrum. Swallowing strong drink is the principal feature in the cult of the goddess. The festival lasts only a few

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days; but it is highly probable, as my informants suggest, that its popularity is due to the fact that it affords the cloak of religion to drunkenness and that it develops a taste that is gratified the whole year round."

South Arcot.—The Collector states that the decrease is probably due to the impoverished condition of the people consequent on the damages caused by the floods of 1884 and to the dulness of the ground-nut market.

Tanjore.—The decrease is attributed by the Collector—first, to the impoverished condition of the drinking population consequent on the destruction of food-crops by the heavy rains and floods of 1884; secondly, to increase in the selling price of arrack and (probably) bad management on the part of the taluk renters; and, thirdly, to the competition of toddy which was unusually cheap.

Trichinopoly.—The decrease is chiefly due to the poorer classes taking to toddy and possibly to increased smuggling from Pudukóta owing to the high prices of arrack.

Madura and Tinnevelly.—These districts have never borne a high rate of taxation, and the decrease was chiefly due to the higher prices charged by the shopkeepers under the new system.

Coimbatore.—The decrease is due to the rise of price in consequence of the excessive rentals.

Nilgiris.—Decrease chiefly due to the depression of agriculture and partly to the increase in the price of liquor.

Salem.—The decrease is attributed by the Collector to the unfavorable character of the agricultural season and to the high prices charged by the renters.

Wynaad.—The decrease is ascribed to the decreasing numbers and straitened circumstances of the inhabitants owing to the decline of the coffee industry.

Comparative statement of consumption of arrack.

37. The following statement shows the consumption of arrack (actual gallons) in the districts and in the towns in which the shops were sold separately during the last three years with the rate per head of population, &c., during the year under review. A similar statement giving particulars for each taluk is printed as Appendix B.

STATEMENT showing the Consumption of Arrack, Distribution of Shops, &c., in 1885-86.

District and towns in which shops were independently sold.	Population.	Area.	Quantity consumed in 1883-84.	Quantity consumed in 1884-85.	Quantity consumed in 1885-86.	Number of shops opened in 1885-86.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
		SQ. MLS.	GALS.	GALS.	GALS.		GALS.	GALS.			RS. A. P.	
Ganjam	1,593,301	3,106	95,840	81,896	62,451	909	·041	68·7	3·42	1,654	..	
Vizagapatam (coast taluks)	838,949	3,504	16,147	14,294	13,795	132	·016	104·5	26·55	6,356	From 3 4 0 To 4 0 0	
Nellore, excluding Nellore town ..	1,192,731	8,714	41,859	36,990	33,116	673	·028	49·2	12·9	1,772	4 8 0	
Nellore town	27,505	25	13,924	13,945	11,095	31	·403	358	·81	887	4 8 0	
Cuddapah, excluding Cuddapah town.	1,102,056	8,726	62,817	54,308	44,117	531	·040	83·1	16·43	2,075	4 8 0	
Cuddapah town	18,982	19	8,904	10,027	10,439	18	·549	580	1·06	1,055	3 11 0	
Anantapur	599,889	5,103	37,345	33,289	26,601	341	·044	78	14·97	1,759	3 12 0	
Bellary, excluding Bellary cantonment and Adóni.	650,374	5,711	32,788	25,652	18,619	244	·029	76·3	23·41	2,665	4 0 0	
Bellary cantonment	53,460	26	65,948	64,689	52,902	65	·989	814	·40	823	3 14 2	For a gallon of 30° under proof and Rs. 4 for a gallon of 20° under proof, price in the town.
Adóni town	22,441	3	6,460	5,660	4,517	10	·201	451	·30	2,244	4 8 0	For a gallon of 20° under proof, price in the town.
Kurnool Taluks west of the Nallamalais excluding Kurnool town.	464,323	5,374	Rented.	Rented.	43,437	455	·093	95·5	11·81	1,018	3 4 0	
Kurnool town	20,329	5			4,626	8	·223	578	·63	2,541	3 4 0	
Madras	405,848	27	1,72,012	1,74,342	1,48,568	101	·366	1,471	·26	4,048	5 0 0 to 5 4 0	
Chingleput except Conjeeveram town and four outside shops.	944,106	2,833	48,773	54,642	54,513	352	·062	154·9	7·93	2,650	From 4 0 0 To 4 4 0	
Four outside shops	..	..	..	..	4,165	4		1,041·2			5 0 0	
Conjeeveram town	37,275	9	7,967	9,768	9,757	15	·262	650	·60	2,485	3 12 0	
North Arcot, excluding Vellore and Wálajápet.	1,769,936	7,251	92,350	1,03,430	1,01,796	566	·057	179·9	12·81	3,127	From 3 9 0 To 4 4 0	
Vellore town	37,491	4	12,580	12,457	13,107	17	·350	771	·24	2,205	3 10 5	
Wálajápet	10,387	1	4,566	4,364	2,538	11	·244	230	·09	944	3 9 0	
South Arcot	1,814,738	4,873	79,306	93,098	90,505	991	·049	91·3	4·92	1,831	3 12 0	
Tanjore, excluding Tanjore, Kumbakónam and Negapatam towns.	1,971,685	3,636	21,314	20,073	13,564	230	·007	58·9	15·81	8,573	From 4 2 0 To 4 8 0	
Tanjore town	54,745	8	9,544	9,667	7,369	26	·135	283	·31	2,106	3 4 0	
Kumbakónam town	50,098	3	7,719	8,885	6,272	16	·125	392	·19	3,131	3 4 0	
Negapatam do.	53,855	7	9,816	10,109	7,371	17	·137	433	·41	3,168	3 4 0	
Trichinopoly, excluding Trichinopoly cantonment and Srírangam.	1,110,811	3,544	26,561	27,445	22,334	291	·020	76·7	12·18	3,817	From 3 6 0 To 4 8 0	
Trichinopoly Cantonment and Srírangam.	104,222	17	25,314	26,276	15,699	24	·151	654	·71	4,343	4 8 0	
Madura, excluding Madura town ..	2,094,873	8,397	54,656	54,749	45,673	805	·022	56·7	10·43	2,602	From 3 12 0 To 4 8 0	

Statement showing the Consumption of Arrack, Distribution of Shops, &c., in 1885-86—*continued.*

District and towns in which shops were independently sold.	Population.	Area.	Quantity consumed in 1883-84.	Quantity consumed in 1884-85.	Quantity consumed in 1885-86.	Number of shops opened in 1885-86.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
		SQ. MLS.	GALS.	GALS.	GALS.		GALS.	GALS.			RS. A. P.	
Madura town	73,807	4	12,118	14,187	14,150	27	·192	524	·15	2,722	2 15 2	
Tinnevelly	1,699,747	5,381	56,253	52,430	39,103	759	·023	51·5	7·09	2,239	From 2 13 6 To 3 15 3	
Coimbatore, excluding Coimbatore town.	1,618,723	7,839	56,788	46,261	36,907	575	·023	64·2	13·63	2,815	From 4 0 0 To 5 0 0	
Coimbatore town	38,967	3	11,203	8,908	9,350	13	·240	719	·23	2,998	5 0 0	
Nilgiris	91,034	957	54,825	48,623	37,887	52	·416	728	18·40	1,751	5 4 0	
Salem, excluding Salem town ..	1,548,928	7,650	64,398	58,900	43,417	627	·028	69·2	12·20	2,470	From 4 0 0 To 5 0 0	
Salem town	50,667	3	11,316	10,210	6,747	25	·133	270	·12	2,027	3 12 0	
Wynaad (Malabar)	88,091	991	11,498	11,572	10,587	97	·120	109·1	10·22	908	4 14 11	
Five municipal towns (Malabar) ..	167,580	33	Rented.	Rented.	18,383	115	·109	159	·28	1,457	20° U.P. 3 5 8 30° ,, 3 1 11 60° ,, 1 12 0	
Total ..	22,331,954	93,787	12,32,909	12,01,140	10,85,477	9,173	·049	118	10·23	2,434	..	

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In most of the towns the shopkeepers were supplied by taluk vendors, but no complaints similar to those which arose at the commencement of the lease and which were mentioned in paragraph 24 of last year's Administration Report were received.

Strength of liquor consumed.

38. The subjoined statement shows the strengths of the liquor consumed in excise districts in the year under report as compared with the preceding year:—

COMPARATIVE statement showing the description of Liquor consumed in Excise Districts and in Madras.

District.	20° under proof.		30° under proof.		60° under proof.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
Ganjam ..	165	324	8,305	6,367	73,426	55,760
Vizagapatam (Coast Taluks)	14	1	14,058	13,572	222	222
Nellore ..	..	..	50,395	44,211	..	..
Cuddapah	523	..	63,812	54,556	..	..
Anantapur	4,237	10,582	29,052	16,019	..	..
Bellary ..	7,204	9,985	88,797	66,053	..	..
Kurnool (taluks west of the Nallamalais)	..	17,936	..	30,127	..	..
Madras ..	108,683 *	99,577 *	65,660	48,991	..	..
Chingleput	..	..	64,410	68,435	..	..
North Arcot	5,839	10,647	114,414	106,790	44	4
South Arcot	..	..	93,098	90,505	..	..
Tanjore	430	179	48,255	34,338	49	9
Trichinopoly	95	..	53,715	38,033	..	..
Madura	..	..	68,936	59,823	..	..
Tinnevelly	..	..	47,144	35,681	5,286	3,422
Coimbatore	16,140	28,117	39,029	18,140	..	..
Nílgiris	15,082	12,309	33,541	25,573	..	..
Salem ..	..	15,502	69,110	34,660	..	2
Malabar { Wynaad	11,572	10,563	..	24	..	..
Malabar { Five towns	..	8,922	..	7,875	..	1,586
Total ..	169,984	224,644	9,51,731	7,99,828	79,027	61,005

* Colombo arrack strength 25° under proof.

A large quantity of stronger liquor (20° under proof) appears to have been consumed in Anantapur, Bellary, North Arcot, Coimbatore and Salem during the year under review than in the previous year. No explanation is afforded by Collectors, but it is no doubt due to the contractors finding it more profitable to push the sales of the stronger liquor; there has been a gradual displacement of the weaker liquor in almost every district. In Salem, however, the difference is apparently owing to the consumption having been given in terms of 30° under proof in the previous year instead of at the strength at which the liquor was actually sold.

CHAPTER IV.—TODDY AND MISCELLANEOUS SYSTEMS.

Changes in the farming of toddy revenue.

39. The principal change in the farming of the toddy revenue, namely, the sub-division of farms so as to correspond with revenue inspectors' ranges and, in some cases, with existing sub-rent areas, and the sale of independent toddy shops in certain towns † has been already adverted to. The result was a considerable increase of revenue, the demand under toddy during the year under review being Rs. 27,98,374 against Rs. 22,84,021 in the preceding year. A statement showing the *annual* rental of each taluk will be found in the Appendix (C). The toddy farms were sold separately from the arrack farms in all districts, with the exception of the districts of Godávari, Kistna, South Canara and Malabar (except the five municipal towns) and of the Cumbum and Márkápur taluks of the Kurnool district in which the system of combined arrack and toddy farms continued. No toddy revenue is raised in the Nílgiri district and in the Wynaad taluk of Malabar; in Madras town it is managed by Government who deal with the shopkeepers direct.

† Bellary cantonment. Trichinopoly and Srírangam towns. The five municipal towns of Malabar.

A question of law under the old Abkári Act.

40. Under a system of small farms it was anticipated that there might be in some cases an inadequate supply of toddy within the limits of the farm itself, and it was therefore provided that one renter might obtain his toddy from trees situated in another renter's farm under passes issued by officers duly empowered to grant them. This restriction of the so-called exclusive privilege led to considerable disputes and to some litigation especially in Malabar where a renter contended that the Board had no power to restrict the "*exclusive* privilege" granted under section 4 of Act III of 1864, and the Advocate-General also took the same view. The High Court, however, held † that the action of the Board was not *ultra vires*. The difficulty has been obviated by the passing of the new Abkári Act which provides for the grant of "exclusive *or other* privilege" of manufacturing and selling liquor.

† G.O., dated February 11, 1886, No. 1001, Revenue.

1884-85 ..	Rs.	9,33,785
1885-86 ..	„	10,69,363
Increase ..		1,35,578

41. The demand under combined arrack and toddy farms showed an increase of Rs. 1,35,578 as compared with the preceding year. The increase was due to the sub-division of the farms.

Particulars of combined arrack and toddy and toddy farms.

42. Particulars of the toddy and combined arrack and toddy farms are given in the usual form in the annexed statement:—

STATEMENT showing the rentals of the toddy and combined arrack and toddy farms with particulars regarding the number of toddy-shops, &c.

District.	Population.	Area in square miles.	Number of shops sanctioned.	Number of shops under renters.					Number of shops under sub-renters.				Total number of shops not opened.	Total number of shops opened.	Rental.	Population per shop.	Square miles per shop.	Incidence of revenue per head.	Increase or decrease over the rental for 1884-85.
				Number under Amani.	Number under Dowlo.	Number rented separately.	Number not opened.	Number sub-rented.	Number under Amani.	Number under Dowle.	Number rented separtely.	Number not opened.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Combined Arrack and Toddy Farms.															RS.			RS. A. P.	
Godávari	1,791,512	7,345	2,834	673	..	5	955	1,201	446	47	26	682	1,637	1,197	3,76,484	1,496	6·1	0 3 4	+ 98,849
Kistna	1,548,480	8,471	4,792	164	..	..	525	4,103	3,189	..	..	914	1,439	3,353	3,18,540	462	2·5	0 3 3	+ 69,040
Kurnool (Cumbum and Márkápur taluks) ..	193,899	2,154	240	..	..	240	..	..	..	..	..	..	..	240	40,119	808	9	0 3 4	+ 6,319
South Canara	959,514	3,902	1,217	45	..	251	65	856	199	..	525	132	197	1,020	1,50,450	941	3·8	0 2 6	+ 3,800
Malabar (rented tracts) .	2,098,563	4,734	5,398	5	..	3,018	498	1,877	80	..	1,431	366	864	4,534	1,83,770	463	1·04	0 1 5	— 42,430
Total ..	6,591,968	26,606	14,481	887	..	3,514	2,043	8,037	3,914	47	1,932	2,004	4,137	10,344	10,69,363	637	2·57	0 2 7	+ 1,35,578
Toddy.																			
Ganjam	1,749,604	8,311	566	2	319	46	42	157	65	38	51	3	45	521	11,054	3,358	15·9	0 0 1	— 1,247
Vizagapatam	1,790,468	6,009	986	12	46	625	243	60	4	20	13	23	266	720	38,536	2,487	8·3	0 0 4	+ 6,791
Nellore	1,220,236	8,739	1,102	50	211	251	499	181	181	..	..	..	409	693	23,048	1,789	12·7	0 0 4	+ 6,358
Cuddapah	1,121,038	8,745	813	46	..	336	166	265	..	..	229	36	202	611	72,369	1,835	14·3	0 1 0	+ 25,379
Anantapur	599,889	5,103	1,231	13	..	873	345	..	..	..	..	..	345	886	1,15,596	677	5·7	0 3 1	— 44,504
Bellary	736,807	5,904	1,015	28	..	517	302	168	72	83	9	4	306	709	1,81,442	1,039	8·3	0 3 11	+ 24,392
Kurnool (excluding Cumbum and Márkápur taluks)	484,652	5,379	839	38	..	45	89	667	317	..	343	7	96	743	2,18,331	652	7·2	0 7 2	+ 40,731
Chingleput	981,381	2,842	616	19	..	561	36	..	..	..	..	..	36	580	1,23,369	1,692	4·9	0 2 0	+ 28,159
North Arcot	1,817,814	7,256	1,102	73	..	603	166	260	103	..	150	7	173	929	2,04,367	1,957	7·8	0 1 9	+ 82,117
South Arcot	1,814,738	4,873	553	..	..	485	68	..	..	..	..	..	68	485	1,59,340	3,742	10·0	0 1 5	+ 9,117
Tanjore	2,130,383	3,654	3,340	23	..	2,238	1,077	2	2	..	..	..	1,077	2,263	5,20,552	942	1·17	0 3 11	+ 40,802
Trichinopoly	1,215,033	3,561	257	13	..	133	27	84	41	..	28	15	42	215	59,674	5,651	16.6	0 0 9	— 11,126
Madura	2,168,680	8,401	2,705	45	..	8	904	1,748	1,162	..	..	586	1,490	1,215	88,952	1,785	6·91	0 0 8	+ 42,302
Tinnevelly	1,699,747	5,381	2,132	132	..	..	694	1,306	638	..	..	668	1,362	770	76,120	2,297	6·98	0 0 9	+ 5,020
Coimbatore	1,657,690	7,842	1,006	55	32	111	55	753	538	110	45	60	115	891	2,03,196	1,860	8·8	0 2 0	+ 62,546
Salem	1,599,595	7,653	1,608	118	..	910	416	164	116	..	5	43	459	1,149	2,76,933	1,392	6·7	0 2 9	+ 115,933
Five towns in Malabar .	167,580	33	183	..	..	183	..	..	..	..	..	..	..	183	70,270	885	·17	0 6 11	+ 70,270
Total ..	22,955,355	99,686	20,054	667	608	7,925	5,039	5,815	3,239	251	873	1,452	6,491	13,563	24,43,140	1,692	7·35	0 1 9	+ 503,040
Madras	405,848	27	651	..	651	..	..	..	..	..	..	..	..	651	3,55,234	623	·04	0 14 0	+ 11,313
Grand Total ..	29,953,151	1,26,319	35,186	1,554	1,259	11,439	7,082	13,852	7,153	298	2,855	2,546	10,628	24,558	38,67,737	1,220	5·14	0 2 1	+ 649,931

43. The number of shops opened show an increase in almost every district. This was to be expected under a system of small farms whereby the requirements of the people are likely to be met better than under a system of large monopolies. The total number of shops amounted to 24,558 against 19,569 in the preceding year.

Rented arrack farms.

44. The only tract in which the arrack revenue was separately rented during the year under review was the inland taluks of the Vizagapatam district. The total rent secured for the year was Rs. 1,21,920 * against Rs. 85,885 in the preceding year. The increase was due to brisk competition caused by the sub-division of the farms. No material change was made in the system of managements in these taluks.

	RS.
* Ordinary taluks.	61,400
Agency do. ..	60,520
Total ..	1,21,920

Agency tracts managed under amani.

45. The abkári revenue of the Jeypore, Malkangiri and Nowrangapur taluks and of the agency villages of Srungavarapukota and Viravalli taluks continued to be managed under the amani system. The current demand amounted to Rs. 25,767, of which Rs. 13,560 were collected during the year. Of the arrear demand of Rs. 16,766, Rs. 12,979 were collected and Rs. 2,971 were remitted, leaving a balance of Rs. 815 at the end of the year. A sum of Rs. 807-11-0 of this arrear balance is considered irrecoverable. The reason why only about half of the current demand is collected is thus explained by the Collector :—

"The ryots do not pay kists in these farms according to instalments. They are in the habit of taking out their licenses early in April after the "great Chaitra Paurnami feast" is over. They then bring their sists for the past year with them. No fresh license is given to a ryot who has not paid his sist for the previous year." The *Collector adds that* "it would not be wise to interfere with this long-standing custom."

Malabar Towns.

46. The changes introduced into the system of management of the arrack revenue in the five municipal towns of Malabar have been already described in chapter I, paragraph 10. The arrack contract of the towns was *taken up for two years* by Messrs. Maneckjee and Co., a well known Parsee firm of Calicut, at an annual rental of Rs. 26,050. The rates of still-head duty and the *prices at which the liquor was to be* sold to rural farmers are noted in the margin. The contractors established their central distillery at Parli near Pálghat. The experiment which was a novel one did not, however, prove a success. The contractors lost heavily on their contract and on more than one occasion petitioned to be released from their bargain. Government recognized their losses and granted them a remission of one-fourth of the rental for 1885-86. The question of altering this system of management, which is unsuited to Malabar and especially to the town of Cochin, is under consideration. The total quantity of spirits issued from the Parli distillery during the year under review amounted to 21,717 gallons (30° under proof) the duty on which amounts to Rs. 27,146. The toddy-shops in the above towns were sold separately, the shopkeepers being left to make their own arrangements for procuring supplies of toddy. The rents originally bid for the shops were as noted in the margin, but there have been numerous defaults and about Rs. 25,000 is considered irrecoverable. The combined arrack and toddy farms in the rest of the district (except Wynaad) were sold on much the same terms as in the preceding year, with the exception that the rural farmers were restricted to the manufacture of arrack not exceeding the strength of 60° under-proof, such supplies of 20° and 30° under proof as they might require being obtained from the Parli distiller at the fixed prices specified above or from licensed distillers elsewhere at such prices as they might be able to arrange for themselves *plus* still-head duty at the prescribed rates in each case. They seldom, however, availed themselves of this concession, the total purchases made by

Strength.	Still-head duty.	Prices at which liquor was to be sold to rural farmers.	
		At the distillery or at a depôt within 20 miles thereof.	At depôts more than 20 miles from the distillery.
	RS. A. P.	RS. A. P.	RS. A. P.
20° under-proof ..	1 7 0	0 11 6	0 13 6
30° under-proof ..	1 4 0	0 10 6	0 12 0

	RS.
Cannanore ..	33,840
Tellicherry ..	15,672
Calicut ..	19,140
Pálghat ..	1,560
Cochin ..	6,119
Total ..	76,331

them being under a thousand gallons; there is reason to believe that, with their country stills, they can make much stronger liquor than 60° under proof.

Madras Town Arrack.

47. *Madras Town.*—The "dowle" system of levying the arrack revenue, which had for years been in force in Madras, was abolished during the year as a preparatory step to the introduction of the free-supply system, and though Government continued to supply the shopkeepers with liquor, the latter were allowed to buy as little or as much as they pleased. The issue price of Colombo and Puttai arrack was reduced from Rs. 4-13-0 and Rs. 3-13-0 to Rs. 4-6-0 and Rs. 3-9-0, respectively, per gallon, thus remedying the anomaly under which country spirits paid a higher duty in Madras town than imported spirits. The right to hold shop-licenses was disposed of by auction, arrack shopkeepers of the town being thus placed on an exactly equal footing with the tavern-keepers, who sell foreign liquor for consumption on the premises, and whose licenses were also, during the year under review, sold by auction. The total amount bid for the Colombo and Pattai arrackshops was Rs. 1,76,868 as shown in the margin. The bids were in most cases extravagant and many of the shops had to be resold. Owing to the high prices charged by the shopkeepers, consumption fell off both under Colombo and Pattai arrack.

	Per annum. RS.
48 Colombo arrackshops	1,18,836
53 Pattai do.	58,032
Total ..	1,76,868

	1884-85. GALS.	1885-86. GALS.
Colombo arrack 25° under proof ..	108,682	99,577
Pattai arrack 30° under proof	65,660	48,991

Madras Town Toddy.

48. No change was made in the system of levying the toddy revenue, but the shops were sold for 15 months from 1st April 1885, so that the next leases might be for the fasli year. The arrear and current demand under toddy amounted to Rs. 11,543 and Rs. 3,55,232, respectively, and the total collections (arrears and current) to Rs. 3,54,797 against Rs. 3,39,505 in the preceding year. The increase is ascribed to the scanty yield of trees which obliged the shopkeepers to take up a larger number of extra trees and to the increased demand for toddy caused by the influx of a miscellaneous class of drinkers into Madras connected with the Burma expedition. The following statement shows the classification of the several toddy-shops open at the end of the year, both in the inside and outside limits :—

	RS.
Arrears	11,202
Current	3,43,595
Total ..	3,54,797

Class.	NUMBER OF SHOPS IN THE INSIDE LIMITS.		NUMBER OF SHOPS IN THE OUTSIDE LIMITS.		Number of trees allowed to each class.	Daily dowle of each shop.	NUMBER OF TEMPORARY PALMYRA SHOPS.	
	1884-85.	1885-86.	1884-85.	1885-86.		RS. A. P.	1884-85.	1885-86.
I	55	55	2	2	312	3 4 0	..	..
II	39	37	..	..	240	2 8 0	..	..
III	205	207	38	30	156	1 10 0	59	67
IV	1	1	159	153	96	1 0 0	84	99

The prices at which toddy was sold during the year under report in Madras are shown below :—

	PER MADRAS MEASURE. (1 GALLON = 2¾ MADRAS MEASURES.) 1884-85. RS. A. P.	1885-86. RS. A. P.
Cocoanut toddy ... Inside limits	0 2 0	0 3 0
Cocoanut toddy ... Outside limits	0 1 0	0 2 0
Palmyra toddy	0 1 0	0 1 6

The increase in price is attributed to the reduced yield of the trees caused by the unfavorable character of the season.

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Account of manufacture of arrack in rented tracts.

49. The following statement shows the manufacture of liquor in rented districts for the year 1885-86. The figures may be taken as approximately representing the sales. They are taken from the renters' returns and are obviously inaccurate. No better information, however, is available.

STATEMENT of the manufacture of liquor in rented districts for the year 1885-86.

District.	MANUFACTURE. 30° under-proof.	MANUFACTURE. 60° under-proof.	Total reduced to 30° under-proof.	NUMBER OF STILLS. Sanctioned.	NUMBER OF STILLS. At work.
1	2	3	4	5	6
Vizagápatam	2,886	98,720	59,297	2,321	1,[illegible]36
Godávari	1,778	617,481	354,624	1,529	[illegible]48
Kistna	68,051	317,292	249,418	1,975	1,[illegible]32
Kurnool (Cumbum and Márkápur taluks)	1,008	18,085	11,342	119	[illegible]12
South Canara	16,253	106,979	77,384	545	[illegible]5
Malabar	..	118,016 *	67,438 *	5,071	4,[illegible]6
Total ..	89,976	1,276,673	819,503	11,560	8,709

CHAPTER V.—FOREIGN LIQUOR.

50. Considerable changes were introduced during the year in the system of granting licenses for the sale of foreign liquor, including under that term country-brewed beer and country-made spirits excised at the tariff rate.

Only retail licenses required in Madras Town before passing of New Act.

51. Till the passing of the new Abkári Act, no licenses were required in the town of Madras for the wholesale vend of foreign liquor, as Act XIX of 1852, relating to the Madras Town Abkári, dealt only with the retail sale of liquor. There were two kinds of licenses for retail sale, viz., for the sale of liquor not to be consumed on the premises and for the sale of liquor to be consumed on the premises. The annual fee for licenses of the former description was Rs. 100 or Rs. 50, according to the class in which the shop was graded. The second-class included licenses granted under the designations marginally noted exclusive of special licenses granted for the sale of liquor at theatres and other places of public entertainment.

Shops.	Eating rooms.
Hotels.	Refreshment rooms.
Confectionary rooms.	Bars.

Wholesale and retail licenses in Mofussil.

52. In the mofussil there were two classes of licenses, (i) wholesale and (ii) retail, with annual fees of Rs. 25 and 15, respectively. What was called a wholesale license in the mofussil was, however, really a retail license for the sale of liquors not to be consumed on the premises, and the so-called retail license was a license for consumption on the premises.

Classification revised.

53. The above classification being incorrect, it was resolved to issue a separate class of wholesale licenses as distinguished from retail, a wholesale sale being defined to be a sale of not less than two imperial gallons or a dozen reputed quart-bottles or two-dozen reputed pint-bottles in one transaction.

54. The annual fee for a license for the wholesale vend of foreign liquors was fixed at Rs. 25, both for Madras and the mofussil; but, pending the passing of the new Abkári Act, wholesale dealers were not required to take out licenses in Madras. Even after the new Act came into force (February 17, 1886,) free licenses were issued to wholesale dealers in Madras (as sale without license would have been illegal) and fees for this description of license were levied only from the current official year.

* Exclusive of 384 gallons of 20° under-proof and 508 gallons of 30° under-proof purchased from the town renters.

55. Retail licenses were divided into the following classes :—

I. *Retail licenses for the sale of liquor not to be drunk on the premises.*—These are issued on payment of an annual fee of Rs. 100 in Madras or Rs. 50 in the rest of the Presidency. The minimum quantity permitted to be sold in one transaction under these licenses is one reputed pint.

II. *Tavern licenses for the retail sale of liquor to be consumed on the premises.*—The number of these licenses allowed in each place and the sites at which taverns may be opened are fixed by the Collector, and the right to take out licenses sold by auction to the highest bidder, subject to a reference to the police as to his personal character. The minimum annual fee for which a tavern license is granted is Rs. 50 in Madras and the Nilgiri district, and Rs. 15 elsewhere. Under these licenses the sale of liquor at any one time to any one person for removal from the premises in a quantity exceeding one reputed pint is prohibited.

III. *Hotel licenses for the supply of residents in hotels and boarding-houses.*—In the year under report these were of three classes and were issued on payment of annual fees of Rs. 300, 200 and 100 in Madras and in the Nilgiri district, and of Rs. 150, 100 or 50 in the rest of the Presidency, the classification being made by the Collector. No liquor may be sold under these licenses otherwise than to residents in hotels and boarding-houses for their own use and that of their guests.

IV. *Refreshment-room licenses*—

(*a*) For refreshment rooms maintained by, or under the supervision and control of, railway companies and proprietors or managers of lines of dâk carriages for the supply on the premises of passengers by such railways or dâk lines.—The annual fee payable for each license is Rs. 25. Under these licenses liquor may be sold to passengers and persons served with eatables in the rooms for consumption on the premises to any extent, provided that no more than two reputed quarts or four reputed pints of each kind of liquor sold at the refreshment room may be sold at one time to any such passenger for removal from the premises.

(*b*) *For refreshment rooms in which the sale of liquor is ordinarily combined with the supply of meals or of eatables prepared and served in the European manner.*—In 1885-86, the annual fee was the same as for an hotel license, viz., Rs. 300, 200 or 100 in Madras and in the Nilgiri district, and Rs. 150, 100 or 50 in the rest of the Presidency. It is at all times optional with the Collector to withdraw licenses of this description if it should appear that the sale of liquor to persons who have not partaken of meals in the refreshment room is permitted to such an extent or so habitually that the refreshment room may fairly be classed as a tavern. No sale of liquor for removal from the premises is allowed under these licenses. The premises to be used for the sale of liquor under these licenses must be of the monthly rentable value of at least Rs. 50 in Madras and in Ootacamund and Coonoor municipalities and of Rs. 25 in the rest of the Presidency. This condition is requisite to ensure respectability.

V. *Occasional licenses*—such as licenses for the sale of liquor at refreshment stalls in connection with race meetings and public entertainments.—These are granted by Collectors at their discretion for periods not exceeding ten days at one time and at such fees not exceeding Rs. 100 on each occasion as they may determine. No removal of liquor from the premises is allowed under these licenses.

VI. *Special licenses.*—are granted under the orders of the Board of Revenue when the circumstances are such as not to allow of the issue of license of any of the above descriptions on such terms and conditions and for such periods as they may on each occasion determine.

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Compensation to Madras Municipality.
* G.O., 16th February 1885, No. 202, Revenue.
G.O., 9th June 1885, No. 687, Revenue.

56. The auction sale of taverns (and the abolition of the "dowle" system for arrack shops) necessitated the withdrawal of the Municipal tax levied on liquor shops in Madras. Sanction for the levy of this tax was accordingly withheld * under section 15 of the Madras Municipal Amending Act VII of 1884, and compensation, amounting to Rs. 7,452 per annum, was granted to the Municipality. The foreign liquor retail shopkeepers were relieved from the tax which was Rs. 75 or Rs. 50 according to the class in which the shop was graded by the Collector.

Auction sale of tavern licenses.

57. The most important feature of the scheme was the sale by auction of tavern licenses with the object of placing the arrack shopkeepers in towns in which the excise duty is equivalent to the tariff rate on an equal footing with vendors of "foreign liquor," which now comprises spirits manufactured in the country from the same materials as the arrack sold in country liquor shops but excised at the rate of duty on imported spirits

58. The following statement shows the number of licenses of each class in force during the year, the fees realized thereon, and the sales of the different descriptions of liquor as compared with the previous year. The statistics of sales cannot be regarded as trustworthy partly because some of the shopkeepers and wholesale dealers (especially in Madras for which no figures are available for 1884-85) have not furnished accounts, and partly because the sales of wholesale dealers to retail dealers are included, so that there is a double entry in respect of such sales.

District.	Wholesale.		For the sale of liquor not to be drunk on the premises.		Taverns (*i.e.*, for the retail sale of liquor to be consumed on the premises.		Hotels and Boarding houses.		Refreshment rooms as maintained by or under the Supervision and Control of Railway Companies, &c.		Other refreshment rooms.		Occasional licenses.		Special licenses.		Total.		Total Sales during the Year. Imported Foreign liquor. Wine.	Beer.	Spirits.	Total.	Spirits manufactured in India on the European method.	Country-brewed Beer.
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
		R.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.						
1. Ganjam ..	1	25	11	550	1	22	..	..	..	..	..	..	..	..	..	..	13	597	540 / **679**	709 / **755**	728 / **901**	1,977 / **2,335**	347 / **451**	..
2. Vizagapatam ..	2	50	12	600	10	313	..	..	..	..	..	..	..	..	..	..	24	963	319 / **523**	683 / **1,103**	972 / **1,557**	1,974 / **3,183**	12 / ..	..
3. Godávari ..	2	50	23	1,150	36	2,114	2	100	..	..	..	..	..	..	..	..	63	3,414	1,264 / **816**	2,764 / **2,304**	7,643 / **7,961**	11,671 / **11,081**	..	..
4. Kistna	3	75	15	750	19	1,443	..	..	..	..	..	..	..	..	..	..	37	2,273	487 / **455**	1,461 / **1,297**	2,555 / **2,574**	4,503 / **4,326**	..	..
5. Nellore	1	25	7	350	10	391	..	..	..	..	..	..	..	..	..	..	18	766	258 / **183**	345 / **435**	1,025 / **1,091**	1,628 / **1,709**	..	**5**
6. Cuddapah ..	..	..	9	450	11	1,047	..	..	1	25	..	..	..	..	..	..	21	1,522	207 / **181**	354 / **434**	1,162 / **1,298**	1,723 / **1,913**	**4**	..
7. Anantapur ..	1	25	4	200	3	955	..	..	2	50	..	..	..	..	..	..	10	1,230	91 / **106**	601 / **709**	953 / **876**	1,645 / **1,691**	..	..
8. Bellary	2	50	4	200	9	231	..	..	2	50	..	..	..	..	..	..	17	531	886 / **3,071**	2,973 / **31,016**	2,222 / **3,482**	6,081 / **37,569**	..	..
9. Kurnool	1	25	6	300	..	..	..	..	..	..	..	..	..	..	..	..	7	325	264 / **211**	479 / **1,009**	495 / **634**	1,238 / **1,854**	..	..
10. Madras ..	..	..	56	5,250	56	1,073	5	700	..	..	5	700	3	60	3	122	128	16,905	* **18,249**	* **31,423**	* **27,931**	* **77,663**	* **396**	* **440**
11. Chingleput ..	..	..	1	50	8	417	..	..	1	25	..	..	..	..	..	..	10	492	88 / **101**	174 / **201**	332 / **513**	594 / **815**	..	..
12. North Arcot ..	..	..	20	1,000	37	2,501	..	..	2	50	..	..	..	..	..	..	59	3,551	575 / **676**	1,590 / **1,694**	3,750 / **4,263**	5,915 / **6,633**	**1,731**	345 / **276**
13. South Arcot ..	..	..	6	300	16	616	..	..	2	50	..	..	..	..	..	..	24	966	225 / **143**	542 / **298**	830 / **475**	1,597 / **916**	**14**	..
14. Tanjore ..	1	25	14	675	16	505	..	..	1	25	1	25	..	..	..	..	33	1,255	1,413 / **885**	2,512 / **2,235**	3,654 / **3,263**	7,579 / **6,383**	..	..
15. Trichinopoly ..	..	..	11	550	19	571	..	..	1	25	..	..	1	5	..	..	32	1,151	631 / **542**	1,067 / **577**	3,030 / **2,496**	4,778 / **3,615**	**4**	**1,372**
16. Madura ..	4	100	17	825	16	869	..	..	1	25	..	..	..	..	..	..	38	1,819	783 / **705**	783 / **831**	2,098 / **2,534**	3,664 / **4,070**	**25**	..
17. Tinnevelly ..	9	225	13	625	8	309	2	100	1	25	..	..	..	..	..	..	33	1,284	1,653 / **1,626**	2,544 / **2,637**	2,471 / **3,096**	6,668 / **7,359**	..	..
18. Coimbatore ..	1	25	6	300	13	885	..	..	3	75	..	..	..	..	..	..	23	1,285	353 / **223**	911 / **611**	1,709 / **1,321**	2,973 / **2,155**	**809**	**1,163**
19. Nílgiris ..	7	175	..	..	67	13,280	4	900	..	..	1	25	1	2	..	..	80	14,382	5,000 / **1,832**	7,500 / **3,340**	15,000 / **9,320**	27,500 / **14,492**	145 / **15,188**	35,251 / **3,89,532**
20. Salem ..	..	..	13	650	19	1,051	..	..	2	50	..	..	..	..	..	..	34	1,751	554 / **485**	1,273 / **1,532**	2,264 / **2,767**	4,391 / **4,784**	**8**	..
21. South Canara ..	..	..	5	250	3	236	..	..	..	..	..	..	..	..	..	..	8	486	1,024 / **1,132**	3,465 / **3,139**	1,242 / **1,340**	5,731 / **5,611**	**10**	**135**
22. Malabar ..	14	350	42	2,100	57	1,184	1	50	2	50	..	..	..	..	..	..	116	3,734	3,810 / **4,162**	21,900 / **14,848**	20,554 / **19,186**	46,294 / **38,196**	..	..
Total ..	49	1,225	295	17,125	434	39,018	14	1,850	21	525	7	750	5	67	3	122	828	† 60,682	**36,986**	**1,02,428**	**98,879**	**2,38,293**	**18,440**	**3,92,923**

* Figures for 1884-85 not available.

† Part of these fees was collected in March 1885 in which month licenses for the year under report were issued.

NOTE.—The figures in black type are those of 1885-86.

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Comparison with the figures of the previous year is useless owing to the difference in the system of classification already explained. The total number of licenses granted during the year was 827 against 860 in the preceding year. The decrease is due to the abolition of separate licenses for the sale of country-brewed beer, which has been included in the term "foreign liquor." The total revenue realized amounted to Rs. 60,682 against Rs. 18,288 in the previous year.

Breweries.

59. During the year under report there were two breweries at work—one at Ootacamund belonging to the Murree Brewery Company and the other at Arvánghât belonging to Messrs. Batchelor and H. T. Ivatt. Country-brewed beer was sold in the districts of Madras, North Arcot, Trichinopoly, Coimbatore, Nílgiris and South Canara. A small quantity (5 gallons) was also sold in Nellore. The total issues from the breweries amounted to 368,121 gallons against 35,600 gallons in the previous year; the large increase was due to the extended operations of the Murree Brewery Company who have secured the contracts for the supply of the troops at Wellington and Bangalore. Of the above quantity 321,382 gallons were issued to troops and the remainder was excised; the duty on the latter amounted to Rs. 2,921.

Brewery rules.

60. New rules were sanctioned for the supervision of breweries and a new form of license was prescribed in order to secure greater control. The fee for a brewery license was fixed at Rs. 15 and the minimum quantity to be sold at one time was fixed at 9 gallons (the former limit being 50 gallons), but was subsequently reduced to four, on the representation of the manager of the Murree Brewery Company.

	OLD RATES.	NEW RATES.
Madras and Nílgiris.	Rs. 300, 200 or 100 according to class.	Madras—Rs. 175 or 100 according to class. Nílgiris—Rs. 100 or 50.
Elsewhere ..	Rs. 150, 100 or 50 according to class.	Rs. 50 or 25.

61. Complaints having been received during the year that residents at hotels were put to much inconvenience owing to many of the hotels in Madras not having taken out liquor licenses in consequence of the high rates of fees, the Board resolved to reduce the fees from the current official year. The rates were fixed as noted in the margin and licenses were also offered to hotel-keepers at reduced rates towards the close of the year.

Licenses for manufacture by European process.

G.O., dated December 10, 1885, No. 1362, printed with Board's Proceedings, No. 3585, dated December 15, 1885.

62. Licenses for the manufacture of spirits by the European process were issued in the districts of Ganjam, North Arcot, South Arcot, and Nílgiris. This form of license has been abolished in the current year, the privilege of manufacture of foreign liquor being included in the "free-supply" license, the form of which was approved by the Board and Government in the orders marginally noted.

CHAPTER VI.—FINANCIAL RESULTS.

Demand, Collection and Balance.

63. A statement showing the demand, collection and balance of abkári revenue in the several districts will be found in Appendix D, and the statistics required by the Government of India in their circular letter, No. 142 (Financial), dated 12th January 1876, in Appendix E. The following statement is an abstract of the former:—

ABSTRACT Statement showing the Demand, Collection and Balance of Abkári Revenue for 1885-86.

Item.	Demand.			Collections.			Remissions.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Arrack.												
1. License fees of .. (a) Private distilleries ..	..	371	371	..	371	371	..	..	..	..	..	..
2. Excise duty on .. (a) Country spirits at local rates ..	54,338	12,43,298	12,97,636	53,110	12,17,809	12,70,919	302	..	302	926	25,489	26,415
(b) Do. at tariff rate ..	..	46,377	46,377	..	45,007	45,007	..	..	..	..	1,370	1,370
(c) Methylated spirits ..	..	525	525	..	493	493	..	..	..	..	32	32
3. Rent of .. (a) Arrack vend farms ..	9,306	*12,22,929	12,32,235	4,049	11,82,813	11,86,862	..	..	..	5,257	40,116	45,373
(b) Independent arrack-shops ..	26,697	*5,48,172	5,74,869	18,246	4,95,860	5,14,106	135	..	135	8,316	52,312	60,628
4. Arrack in South Arcot. (a) Excise duty ..	..	1,87,243	1,87,243	..	1,76,625	1,76,625	..	..	..	..	10,618	10,618
(b) Surcharge ..	..	1,573	1,573	..	1,452	1,452	..	..	..	..	121	121
5. Rents of monopoly manufacture and vend farms in rented tracts (e.g., inland taluks of Vizagapatam) ..	..	87,634	87,634	..	83,292	83,292	..	..	..	..	4,342	4,342
6. Revenue derived in Agency tracts from (a) Amani ..	16,766	25,767	42,533	12,979	13,560	26,539	2,971	..	2,971	816	12,207	13,023
(b) Rentals ..	40	60,520	60,560	40	47,040	47,080	..	..	..	..	13,480	13,480
7. Madras town abkári ..	3	6,26,708	6,26,711	3	6,26,708	6,26,711	..	..	..	..	..	..
Total ..	1,07,150	40,51,117	41,58,267	88,427	38,91,030	39,79,457	3,408	..	3,408	15,315	1,60,087	1,75,402
Joint Arrack and Toddy.												
8. Rents of joint arrack and toddy farms ..	65,464	10,69,363	11,34,827	63,162	10,53,312	11,16,474	..	..	..	2,302	16,051	18,353
Toddy.												
9. Rents of .. (a) Toddy farms ..	67,541	23,33,906	24,01,447	60,378	22,89,169	23,49,547	3,229	..	3,229	3,934	44,737	48,671
(b) Independent toddy-shops ..	..	1,09,234	1,09,234	..	1,06,714	1,06,714	..	..	..	..	2,520	2,520
10. Madras town toddy ..	11,543	3,55,234	3,66,777	11,202	3,43,595	3,54,797	341	..	341	..	11,639	11,639
Total ..	79,084	27,98,374	28,77,458	71,580	27,39,478	28,11,058	3,570	..	3,570	3,934	58,896	62,830
Miscellaneous.												
11. Contributions for Revenue establishments ..	48	53,923	53,971	48	52,598	52,646	..	..	..	..	1,325	1,325
12. Foreign liquor licenses. I. Wholesale ..	..	1,079	1,079	..	1,079	1,079	..	..	..	..	..	..
II. Retail ..	..	53,970	53,970	..	53,546	53,546	..	17	17	..	407	407
13. Penalties and forfeitures ..	2,958	19,914	22,872	..	19,914	19,914	2,958	..	2,958	..	..	..
14. Interest ..	144	4,692	4,836	123	4,599	4,722	..	..	..	21	93	114
15. Miscellaneous ..	..	670	670	..	670	670	..	..	..	..	..	..
Total ..	3,150	1,34,248	1,37,398	171	1,32,406	1,32,577	2,958	17	2,975	21	1,825	1,846
Grand Total ..	2,54,848	80,53,102	83,07,950	2,23,340	78,16,226	80,39,566	9,956	17	21,572	21,572	2,36,859	2,58,431

* The difference between the demand as shown here and the rentals shown on page 15 is due to losses caused by resales.

Arrear demand.

64. The arrear demand at the beginning of the year was Rs. 2,54,848, of which Rs. 2,23,340 were collected and Rs. 9,936 remitted, leaving a balance of Rs. 21,572 at the end of the year.

Current demand.

65. The current demand amounted to Rs. 80,53,102 against Rs. 71,32,731 in the previous year, an increase of nearly 13 per cent. The demand under the chief branches of revenue is compared below with that for the two preceding years:—

	1883-84.	1884-85.	1885-86.
	RS.	RS.	RS.
Arrack	32,49,032	38,50,015	40,51,117
Joint arrack and toddy	8,19,925	9,33,785	10,69,363
Toddy	18,86,868	22,84,021	27,98,374
Miscellaneous	25,966	64,910	1,34,248
Total ...	59,81,791	71,32,731	80,53,102

Explanation of increase.

66. It will be observed that there is an increase under all the above heads, and that the greater portion of it falls under *toddy*. The increase under arrack was due to the new system of separation of manufacture and vend; that under toddy and joint arrack and toddy to the sub-division of the farms; and that under miscellaneous to the levy of larger contributions on account of Government establishments stationed at distilleries, and to the increased fees charged on licenses for the sale of foreign liquors. The total demand as compared with that for 1883-84 shows an increase of over $20\frac{1}{2}$ lakhs of rupees, of which about 8 lakhs accrued under arrack, $2\frac{1}{2}$ lakhs under joint arrack and toddy, 9 lakhs under toddy and 1 lakh under miscellaneous.

Proportion of vend rents to duty.

67. Excluding the Madras and South Arcot districts in which the privileges of manufacture and sale were not separated, over 58 per cent. of the arrack revenue of the excise districts was levied in the shape of rents for the privilege of vend and the balance in the shape of still-head duty.

Districtwar demand.

68. The following comparative statement gives the particulars of the current demand for each district:—

District.	Arrack.		Joint Arrack and Toddy.		Toddy.		Miscellaneous.		Total.	
	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,01,484	†1,03,532	..	..	12,301	11,054	2,239	5,546	1,19,024	1,20,132
Vizagapatam ..	1,47,549	1,85,374	..	..	31,745	38,686	800	1,239	1,80,091	2,25,199
Godávari ..	..	..	†2,91,765	3,76,484	..	..	1,513	3,771	2,93,278	3,80,255
Kistna ..	..	..	2,49,500	3,18,540	..	..	1,019	3,156	2,50,519	3,21,696
Nellore ..	1,28,304	1,32,696	..	..	16,690	23,048	2,539	3,628	1,47,533	1,59,372
Cuddapah ..	2,06,868	2,33,077	..	..	46,090	72,369	1,659	4,399	2,55,617	3,09,845
Anantapur ..	86,770	93,009	..	..	1,60,100	1,15,596	1,704	4,333	2,48,574	2,12,938
Bellary ..	3,09,996	2,81,142	..	..	1,57,050	1,81,442	5,871	9,384	4,72,917	4,72,468
Kurnool ..	1,31,300	1,16,008	33,800	40,119	1,77,600	2,18,331	463	621	3,43,163	3,75,079
Madras ..	7,78,185	7,90,148	..	..	3,42,021	3,56,234	5,834	19,520	11,27,940	11,64,902
Chingleput ..	1,91,797	2,04,773	..	..	95,201	1,23,360	1,386	830	2,89,384	3,28,963
North Arcot ..	3,52,542	*3,86,478	..	..	1,22,250	2,04,367	14,317	13,547	4,89,109	6,04,392
South Arcot ..	2,12,546	*2,11,056	..	..	1,50,223	1,59,340	1,258	4,854	3,64,027	3,75,250
Tanjore ..	1,22,027	1,18,748	..	..	4,79,750	5,20,552	2,130	4,206	6,03,907	6,43,506
Trichinopoly ..	1,37,925	1,25,900	..	..	70,800	59,674	1,999	4,062	2,10,724	1,89,636
Madura ..	1,55,718	1,65,620	..	..	46,650	88,952	404	2,862	2,02,772	2,57,434
Tinnevelly ..	1,07,749	1,18,573	..	..	71,100	76,120	2,103	3,581	1,80,952	1,98,274
Coimbatore ..	2,17,005	2,66,898	..	..	1,40,650	2,03,196	1,726	4,389	3,59,381	4,74,483
Nilgiris ..	1,91,586	*1,97,632	..	..	..	..	8,806	21,114	2,00,392	2,18,746
Salem ..	2,18,599	*2,37,664	..	..	1,61,000	2,76,933	3,004	4,198	3,82,603	5,18,795
South Canara ..	..	..	1,46,650	1,50,450	..	..	924	1,106	1,47,674	1,51,556
Malabar ..	33,935	82,789	2,26,200	1,83,770	..	70,270	3,212	13,352	2,63,347	3,50,181
Total ..	38,35,885	40,51,117	9,47,915	10,69,363	22,84,021	27,98,374	64,910	1,34,248	71,32,731	80,53,102

* Includes duty on "Foreign" and methylated spirits manufactured in the country.
† Inclusive of Rs. 14,130, rental of the Agency tracts.

69. The total revenue exhibits an increase in every district except Bellary, where the revenue was almost stationary owing to the unfavorable character of the season, which affected the consumption of arrack. The decrease in the arrack revenue in Ganjam, South Arcot, Tanjore and Trichinopoly is due to the causes already explained in Chapter III.

70. The collections on account of the current demand amounted to Rs. 78,16,226. Adding to this Rs. 2,23,340 the arrear collections, the total collections were Rs. 80,39,566 according to the demand, collection and balance statement, but Rs. 80,68,694 according to the Accountant-General's books (*vide* Appendix D-1.) A memorandum explaining the discrepancies between the two sets of figures is printed as appendix D-2. The subjoined statement shows the details of collections under the several heads :—

Collections.

Item.	Receipts as per Treasury Account.
	RS.
Arrack.	
1. License-fees of private distilleries	1,171
2. License-fees of wholesale vend depôts	345
3. Excise-duty on country spirits at local rates	12,81,762
4. Excise-duty on country spirits at tariff rate	45,007
5. Excise-duty on methylated spirits	493
6. Rent of arrack vend farms	11,82,395
7. Rent of independent arrack-shops	5,13,802
8. Excise-duty on arrack in South Arcot	1,78,452
9. Surcharge on arrack in South Arcot	1,452
10. Rents of monopoly manufacture and vend farms in rented tracts	83,292
11. Revenue derived in Agency tracts from amani	26,539
12. Revenue derived in Agency tracts from rentals	47,080
13. Madras town abkári	6,26,712
Total ...	39,88,502
Joint Arrack and Toddy.	
14. Rents of joint arrack and toddy	11,24,782
Total ...	11,24,782
Toddy.	
15. Rents of toddy farms	23,49,557
16. Rents of independent toddy-shops	1,06,714
17. Madras town toddy	3,54,797
18. Tree-tapping license-fees	2,952
Total ...	28,14,020
Miscellaneous.	
19. Contributions for revenue establishments	52,567
20. Foreign liquor licenses, wholesale	1,204
21. Do. do. retail	64,438
22. Penalties and forfeitures	17,478
23. Interest	4,730
24. Miscellaneous	973
Total ...	1,41,390
Grand Total ...	80,68,694

71. The balance at the end of the year amounted to Rs. 2,58,431, which was reduced by subsequent collections and remissions to Rs. 63,469 at the end of September 1886.

Balance.

72. The charges incurred during the year amounted to Rs. 3,60,633 against Rs. 2,30,434 in the preceding year. The details under the several heads are compared in the following statement :—

Charges.

	1884-85.	1885-86.
	RS.	RS.
Establishment—		
Permanent	39,145	1,37,682
Temporary	3,191	7,826
Total ...	42,336	1,45,508

	1884-85.	1885-86.
	RS.	RS.
Contingencies—		
Travelling allowance	838	5,251
Service postage	186	1,475
Service telegrams	86	199
Miscellaneous office contingencies admissible without detailed audit	3,656	4,171
Purchase of stores, &c.	823	7,353
Rents, &c.	...	325
Rewards	1,133	1,076
Cost of arrack in Madras	1,77,144	1,77,826
Registration charges	3,280	3,706
Refunds	952	...
Law charges	...	5,187
Compensation to the Madras Municipality (*vide* G.O., 9th June 1885, No. 687, Revenue).	...	7,452
Arms, accoutrements, &c.	...	281
Tents, including carriage of tents	...	873
Total ...	1,88,098	2,15,125
Grand Total ...	2,30,434	3,60,633

The increase is due to the employment during the whole year of the special establishments sanctioned for abkári purposes who were employed only during a portion of the previous year, and to the debit to "Excise" of a fixed proportion of the charges of the Salt and Abkári Department (*vide* G.O., dated 3rd July 1816, No. 547, Revenue). The details of the charges incurred in each district and of the proportion of the total cost of the Salt and Abkári Department debited to Abkári will be found printed as Appendix F. The item against "purchase of stores" represents the cost of hydrometers, thermometers, &c., obtained from England for the use of the Abkári Department. The item against "Law charges" was incurred in the Coimbatore and Nílgiri Districts for the conduct of suits instituted for the recovery of dues from certain defaulting renters. The other items do not call for any special remark.

CHAPTER VII.—LEGISLATION.

73. The Abkári Bill mentioned in the last report became law on the 17th of February 1886, but the chief notifications under the Act were not published in the *Fort St. George Gazette* until March 17th, and in the District Gazettes until a later date, consequently it did not come into full operation until the current year. The Madras Abkári Act I of 1886 entirely repeals the enactments on the subject previously in force, and it has been extended to the whole Presidency except the Scheduled districts, where Madras Act III of 1864, as amended by Act V of 1877, is still in operation. As the changes introduced were extensive, a brief description of the salient points will not be out of place.

Passing of the New Act.

74. The most striking feature is the permissive character of the enactment : the Act requires that manufacture, possession and sale shall be covered by license granted by due authority, but speaking generally it may be said that in other respects it merely indicates the broad lines on which the Abkári administration is to be conducted, and the nature of the control which may be exercised, leaving points of detail to be determined by rules framed under the Act which have the force of law. This elasticity is of great value, as it enables the Government to deal with varying circumstances without necessitating frequent recourse to the legislature to amend the law, and leaves the Government free to make control more stringent or relax it by applying the provisions of the Act as may appear desirable with reference to the requirements of different localities or the necessity for restricting the traffic in different descriptions of liquor. As exemplifying the convenience of this course the case of regulation of transport of liquor may be instanced. Under the old law the transit, without permit, of any quantity of liquor

The most striking feature of the new law, its permissive character.

Advantages thereof illustrated.

exceeding one imperial quart was prohibited; this hard-and-fast rule was unduly restrictive in respect of foreign liquor and toddy, whereas in respect of country spirits it was found that the power of control was deficient and an organized system of smuggling in quart bottles from Foreign into British territory or from tracts in which taxation was low into those in which it was higher was carried on with impunity. Under the present law the requisite latitude is afforded and permits may be dispensed with altogether or transport, save under permit, may be absolutely prohibited.

Its wider scope giving control over Intoxicating Drugs;

75. The scope of the Abkári law has moreover been made wider by the inclusion of "intoxicating drugs" (other than Opium) the traffic in which has not hitherto been subjected to any control in this Presidency. The new Act prohibits the cultivation of the hemp plant (*Cannabis Sativa* or *Indica*) without license and places drugs prepared therefrom on the same footing as "liquor" in respect of manufacture, sale, possession and transport. Another respect in which the new law is of wider application than the old is that the definition of toddy includes the unfermented as well as the fermented juice of the palm. The evasion of the law which resulted from the difficulty of proving that palm juice had become "liquor" within the meaning of Act III of 1864 led to this extension of the definition.

and unfermented toddy.

Assimilation of the law in the Madras Town and Mofussil.

76. The repeal of the Madras Town Abkári Act XIX of 1852 has effected the assimilation of the law in the Presidency town and the Mofussil. This special enactment was in force within the local limits of the ordinary original civil jurisdiction of the High Court and to a distance of eight miles beyond, this external tract being known as the "outside limits" of the Madras abkári, and being under the management of the Collector of Madras for Abkári purposes though situated within the Collectorate of Chingleput. The old law had reference only to sales by retail, and wholesale transactions were uncontrolled.

Definition of country and foreign liquor.

77. An important change has been made in the classification of "liquor," the broad distinction adopted being that "country liquor" means liquor manufactured in British India on which duty of excise has not been levied or is not leviable at the full rates of duty chargeable on liquor imported into British India from foreign countries by sea, whilst "foreign liquor" includes all liquor other than country liquor. Under the old law there was no definition of what constituted country spirits, but special provision was made for excising "spirit manufactured after the European method." In this Presidency most of the spirit consumed in the Mofussil Abkári farms has for a long time past been manufactured with European appliances, and owing to the use of the above expression, inconvenience and uncertainty resulted in distinguishing the description of liquor to which the term was intended to apply and which was liable to the rate of duty levied on imported spirits from that supplied under the ordinary Abkári contracts which is taxed at a lower rate. The object was to permit the free excise of rum and other spirits manufactured in the country on payment of excise duty at the tariff rate and to place it on exactly the same footing as imported spirits. All uncertainty has now been removed and distillers in the country are unfettered in their competition with importers.

Commissioner of Excise.

78. Another point which calls for special notice is the power conferred on the Government to place the administration of the Abkári Department under a Commissioner of Excise "who shall either as a Member of the Board of Revenue, or subject to the orders of the Board of Revenue, or independently of the Board of Revenue as the Governor in Council may direct" exercise control. The first alternative has been adopted and the Commissioner of Salt and Abkári Revenue has been appointed an additional Member of the Board in respect of these branches of the revenue. The Act further provides for the appointment of the requisite subordinate agency and prescribes the procedure to be adopted and powers to be exercised by Abkári officers in respect of offences against the Abkári law on lines similar to those on which the preventive provisions of Act I of 1882 in respect of offences against the Salt laws are based. This arrangement is obviously desirable as there would otherwise be the anomaly of one set of officers working two somewhat cognate systems of prevention under different systems of procedure. The peculiar feature of the procedure adverted to is that all persons *who are arrested* under the

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provisions of those sections which authorise arrest without warrant must be forthwith forwarded to an Abkári Inspector or bailed to appear before him in order that he may hold a preliminary inquiry and decide whether the case should be sent before a Magistrate or the accused should be discharged with a warning, the object being to enable the preventive officers to temper the rigour of the law to the circumstances of a poor population by releasing those who are charged only with petty breaches of its provisions, and in whose case exemplary punishment does not appear to be called for.

A defect in the old law remedied.

79. A great defect in the old law was the circumscribed nature of the powers conferred by the Act in regard to the manner in which the privilege of manufacture and sale of liquor might be assigned, and in which the revenue might be raised. Under Act III of 1864, if any privilege was assigned, other than that conveyed merely by license, it must be an *exclusive* privilege; this limitation was found to be productive of great inconvenience in the case of toddy contracts under which it was sometimes necessary to allow supplies of toddy to be obtained by one renter from trees situated within the limits of another renter's farm or by a town shopkeeper from some farm outside. To meet this difficulty the license was so framed as to give the Collector power to permit toddy to be drawn and transported from one farm to another without the consent of the renter of the former area, but litigation ensued and it is a moot point whether, as the law only provided for the assignment of an exclusive privilege, the condition inserted in the toddy contracts was legal or not. The flaw has been removed by the use of the expression "exclusive or other privilege."

Difference in the modes of raising revenue.

80. The old Act, moreover, authorized the raising of the revenue only by the following methods :—

(*a*) Single payments or annual rents for exclusive privileges of manufacture or sale or both;
(*b*) fees for the grant of licenses;
(*c*) an excise duty on the quantity of liquor manufactured or sold.

To the above have been now added—

(*d*) In the case of spirits or beer, a duty calculated on the quantity of materials used or by the degree of attenuation of the wash or wort;
(*e*) in the case of toddy or spirits manufactured from toddy, a tax on each tree from which toddy is drawn;
(*f*) in the case of intoxicating drugs, a duty charged on the quantity produced or manufactured;
(*g*) transport duties.

Tree-tax.

Clause (*e*) is of especial importance as the levy of a tree-tax affords the readiest means by which the taxation on spirits manufactured from toddy can be regulated, and this is the main source from which any considerable development of the toddy revenue is to be looked for. To facilitate the recovery of the tax the Act provides that if the Governor in Council shall by notification so direct, a license to draw toddy shall be granted only on the production by the person applying for it of the written consent of the owner of the tree or person in possession, and that such tax shall, in default of payment by the licensee, be recoverable from the owner or person in possession who has consented; also that when trees are tapped without licenses, the tax due shall be recoverable primarily from the tapper or in default by him from the occupier, if any, of the land, or from the person who owns or is in possession of the trees, unless he proves that they were tapped without his consent.

Recovery of dues.

81. The old law contained no provision by which the Collector could legally proceed against the shopkeepers of an Abkári renter when a farm was taken under management, and it authorized recovery by summary process only of "arrears" due by Abkári renters or persons licensed under the Act, a form of expression which led to doubt, as for instance in the case of sums due on account of loss by resale of farms. This defect has been remedied by declaring that *all* sums due to Government on account of any contract relating to the Abkári revenue may be recovered as if they were arrears of land revenue, and that when a farm is under management any monies due to the defaulter by any lessee or assignee may be similarly recovered by the Collector.

82. Another novel feature of the Act is that in prosecutions for illicit manufacture, possession, sale, transport, &c., under section 55, an accused person shall be presumed, until the contrary is proved, to have committed an offence in respect of any liquor, drug, still, apparatus, &c., for which he is unable to account satisfactorily and that the holder of a license or permit shall be punishable as well as the actual offender for any offence committed by any person in his employ and acting on his behalf unless he shall establish that all due and reasonable precautions were exercised by him to prevent the commission of such offence, provided, however, that no person other than the actual offender can be punished by imprisonment except in default of payment of fine.

Presumption as to commission of offence in certain cases.

83. The adoption of the principle of composition is also deserving of special notice. A Magistrate ordering confiscation of anything liable thereto may permit the owner to pay in lieu of confiscation such fine as he thinks fit, and Abkári officers specially empowered in that behalf may accept from any person whose license or permit is liable to be cancelled or suspended or who is reasonably suspected of having committed certain offences (which are merely breaches of license or offences not specially provided for by the Act) a sum not exceeding Rs. 200 in lieu of such cancelment or suspension or by way of compensation for the offence which may have been committed and in cases in which property has been seized as liable to confiscation may release the same on payment of the value thereof as estimated by such officer.

Power to compound offences.

84. The minor changes are numerous, the present law being in every respect more definite and complete than that which it superseded, but it does not appear to be necessary to enumerate them here, and the remarks in this chapter have been confined to those matters which involve important points of principle.

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

85. The state of affairs described in paragraph 51 of the last report continued throughout the year. Regular returns, however, have been submitted of the work done by Officers of the Department, but as every case detected had to be reported to the Police or the Magistracy and the Police did not always take action upon the reports made to them, there are no statistics to show the result of the cases dealt with by the Department. Of course a great deal of valuable knowledge as to the localities from which crime is to be expected and the class of cases which are common in each division has been gained. The annexed statement shows the number of cases reported by Officers of this Department to the Police and Divisional Magistrates.

Preventive work done by officers of the Department.

Division.	Cases detected by Officers of this Department and reported to the Police and to Divisional Officers.								
	Smuggling.	Illicit distillation.	Illicit transport.	Unlicensed sales.	Using false measures.	Adulteration.	Dilution.	Other Offences.*	Total.
Chatrapur	1	110	14	2	10	..	..	15	152
Chicacole	26	83	103	120	2	..	44	42	420
Masulipatam	..	20	28	181	33	..	10	110	382
Nellore	3	2	11	49	3	1	21	40	130
Chingleput	2	3	4	50	3	..	38	39	139
Arcot	9	..	85	160	34	4	168	69	529
Negapatam	..	..	5	39	27	..	14	..	85
Tinnevelly	4	..	6	222	6	9	132	36	415
Calicut	22	201	36	218	4	..	38†	199	718
Total	67	419	292	1,041	122	14	465	550	2,970

* Chiefly drawing toddy without a pass.

† Exclusive of cases in which liquor was found below the authorised strength in Malabar and South Canara, where nearly every shopkeeper distils.

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86. In the Chatrapur division one case of liquor smuggled from Orissa was detected. In the Chicacole division the cases were almost entirely removals of spirit from a rented into an excise taluk. The liquor in the Nellore division was brought from the Nizam's dominions into the Cumbum circle. Two cases of liquor smuggled from French territory were detected in Chingleput. The cases in Arcot were in the circles bordering on Mysore and the Nizam's dominions. Most of them were cases of toddy smuggled from the latter. In Tinnevelly division four cases of liquor smuggled from Travancore were detected. In the Calicut division one was a case of smuggling from French territory into the Tellicherry circle. Seven cases occurred in the Coimbatore circle, the liquor being smuggled from Cochin and from Mysore. The other fourteen cases occurred in the South Trichinopoly circle and the liquor was smuggled from Pudukóta. During the year the only precautions that could be taken against smuggling were careful patrolling in the neighbourhood of foreign territory and on the roads leading from rented to excise tracts. The new Act having come into force the proclamation of tracts within which transport without permit is absolutely prohibited encircling rented tracts and foreign territory will be a great safeguard against smuggling. Under the old Act a great deal of smuggling was covered by the "quart system" which is now entirely prohibited in dangerous tracts by the notifications under the new Act.

Smuggling.

87. The number of detections under this head was large only in the Chatrapur, Chicacole and Calicut divisions. In the last mentioned illicit distillation has always been rife, the facilities being so great, and it may, I think, be expected that this division will always show many offences under this head. Nearly all the cases detected in the Chatrapur and Chicacole divisions were in the Ganjam district in which a sum of Rs. 500 was sanctioned for the entertainment of a special force for Abkári purposes—*vide* G.O., No. 394, dated March 31, 1885, communicated in Board's Proceedings, No. 1084, dated April 8, 1885. The amount spent under this grant was Rs. 469-10-6 and the amount of the fines imposed in cases detected by this force was Rs. 1,516. This by no means represents the whole advantage gained by the employment of this special establishment which was selected from the men employed by Messrs. Minchin and Co., when they held the contract for the district. There is no doubt that a great deal of information regarding suspicious localities and persons, which could not have been acquired in the same time without this assistance was gained. It has been suggested that there is an understanding between taluk vendors and shopkeepers in Ganjam, that if the latter will take a certain amount of liquor the former will say nothing about any illicit practices which may come to their notice. There has been no proof of such an understanding, though it may exist and the number of detected cases shows that illicit practices are rife, but a succession of bad seasons has also contributed to the falling off in the consumption in Ganjam. One serious case was detected in the Yellamanchili circle in which a conviction was obtained and a fine of Rs. 200 imposed.

Illicit distillation.

88. Cases of *illicit transport* occurred in every division. They were merely cases of conveying quantities of toddy and arrack without a pass, the greater number of them being due to ignorance or carelessness and few of them containing any element of fraud. *Unlicensed sales* were chiefly of two kinds—sales by shopkeepers to whom licenses had not been issued, or sales by licensees in places other than those named in their licenses. A few were cases of sale in unlicensed premises by unlicensed persons. The careful inspection of shops which was introduced during the year led to the detection of false measures in every division in the Presidency. *Adulteration* generally consisted in mixing stale toddy, for which there was no sale, with fresh toddy as it came into the shops. One or two cases were reported in which the intoxicating properties of toddy or arrack were supposed to have been increased by the addition of drugs, but no samples were sent for analyses in these cases, and it is not known whether they were taken up by the Police to whom they were reported. *Dilution* appears to have been rather common, but as this was the first year in which shops have been systematically inspected and liquor tested with proper instruments, no other result could be expected. Other offences consisted principally in drawing toddy without permits, possession of illicit

Other offences.

liquor or of large quantities of licit liquor without a pass, and the more serious breaches of licenses. Many petty breaches of licenses were detected, but they have not been included in the above statement.

Advantages of experience gained.

89. No doubt many of the offences which were reported to the Police by this Department were matters which have been allowed to go unchecked before, but as they are all offences under the Abkári law and as the liquor trade undoubtedly requires supervision, it is far better that cases should have been dealt with in some measure before the passing of the new Act than that the Act should have been suddenly brought into force and a mine, as it were, sprung upon shopkeepers and taluk vendors generally. The work of this department under the new Act has been rendered much easier by commencement of operations under the old law during the past year.

Statistics.

90. The following statement shows the offences against the Abkári law which came before the magistracy during the year :—

Statement of offences against Abkári Laws in the Presidency dealt with during the year 1885-86.

District.	Pending before Courts at the beginning of the year.		Committed during the year.		Total.		Convicted.		Acquitted.		Pending.	
	C	P	C	P	C	P	C	P	C	P	C	P
Ganjam ..	2	6	196	350	198	356	154	269	36	78	8	9
	8	**9**	**327**	**451**	**335**	**460**	**236**	**335**	**91**	**114**	**8**	**11**
Vizagapatam ..	1	1	264	409	265	410	206	305	57	102	2	3
	2	**3**	**367**	**543**	**369**	**546**	**276**	**396**	**89**	**140**	**4**	**10**
Godávari ..	2	5	257	374	259	379	180	244	76	132	3	3
	3	**3**	**756**	**1,087**	**759**	**1,090**	**485**	**585**	**221**	**434**	**53**	**71**
Kistna	..	..	157	211	157	211	116	142	38	66	3	3
	3	**3**	**642**	**737**	**645**	**740**	**425**	**465**	**206**	**261**	**14**	**14**
Nellore ..	1	1	76	115	77	116	60	81	16	34	1	1
	1	**1**	**160**	**231**	**161**	**232**	**110**	**151**	**49**	**78**	**2**	**3**
Cuddapah ..	1	1	15	19	16	20	11	13	4	6	1	1
	1	**1**	**100**	**105**	**101**	**106**	**71**	**72**	**23**	**27**	**7**	**7**
Anantapur ..	..	..	22	31	22	31	14	20	8	11	..	..
	..	..	**59**	**75**	**59**	**75**	**44**	**50**	**13**	**21**	**2**	**4**
Bellary ..	..	..	52	67	52	67	41	48	11	19	..	..
	..	..	**103**	**131**	**103**	**131**	**75**	**93**	**27**	**37**	**1**	**1**
Kurnool ..	..	..	55	69	55	69	45	55	10	14	..	..
	..	..	**119**	**147**	**119**	**147**	**99**	**119**	**20**	**28**	..	..
Madras ..	..	..	150	150	150	[illegible]	137	137	13	13	..	..
	..	..	**584**	**584**	**584**	**584**	**566**	**566**	**17**	**17**	**1**	**1**
Chingleput ..	2	2	82	100	84	102	67	72	15	28	2	2
	2	**2**	**120**	**177**	**122**	**179**	**96**	**119**	**23**	**56**	**3**	**4**
North Arcot ..	..	..	61	99	61	99	37	44	19	44	5	11
	5	**11**	**192**	**291**	**197**	**302**	**108**	**155**	**89**	**147**	..	..
South Arcot ..	2	3	152	159	154	162	142	147	11	14	1	1
	1	**1**	**166**	**191**	**167**	**192**	**136**	**153**	**24**	**32**	**7**	**7**
Tanjore ..	..	..	59	63	59	63	43	46	16	17	..	..
	..	..	**122**	**146**	**122**	**146**	**90**	**102**	**24**	**36**	**8**	**8**
Trichinopoly ..	..	..	78	115	78	115	62	88	14	25	2	2
	2	**2**	**150**	**165**	**152**	**187**	**100**	**108**	**41**	**64**	**11**	**15**
Madura ..	2	2	58	72	60	74	38	46	17	23	5	5
	5	**5**	**132**	**149**	**137**	**154**	**89**	**94**	**47**	**58**	**1**	**2**
Tinnevelly ..	1	1	31	45	32	46	24	38	7	7	1	1
	1	**1**	**149**	**175**	**150**	**176**	**114**	**121**	**29**	**46**	**7**	**9**
Coimbatore ..	..	..	89	131	89	131	70	90	17	39	2	2
	2	**2**	**150**	**199**	**152**	**201**	**121**	**143**	**26**	**53**	**5**	**5**
Nilgiris ..	..	..	10	10	10	10	6	6	4	4	..	..
	..	..	**20**	**21**	**20**	**21**	**15**	**15**	**4**	**5**	**1**	**1**
Salem	1	1	58	70	59	71	40	43	16	25	3	3
	3	**3**	**161**	**242**	**164**	**245**	**106**	**134**	**54**	**104**	**4**	**7**
South Canara ..	1	1	266	311	267	312	233	264	29	40	5	8
	5	**8**	**383**	**412**	**388**	**420**	**314**	**338**	**73**	**81**	**1**	**1**
Malabar ..	7	8	443	535	450	543	360	416	81	117	9	10
	9	**10**	**728**	**811**	**737**	**821**	**487**	**516**	**244**	**296**	**6**	**9**
Total ..	23	32	2,631	3,505	2,654	3,537	2,086	2,814	515	858	53	65
	53	**65**	**5,690**	**7,090**	**5,743**	**7,155**	**4,163**	**4,830**	**1,434**	**2,135**	**146**	**190**

NOTE.—The figures in black type are those of 1885-86.

Analysis of results.

91. The total number of prosecutions was 5,690 against 7,090 persons compared with 2,631 against 3,505 persons in the previous year. The number of convictions was 4,163 against 2,086 and the number

of acquittals 1,434 against 515. There was an increase in prosecutions and in convictions in every district in the presidency, which may fairly be attributed to the work done by this department. The number of acquittals was high, but this subject is not mentioned in the district reports, with two exceptions in neither of which is any explanation given. The district reports on this subject of preventive measures are meagre in the extreme. Prosecutions were most frequent in Godávari, Malabar, Kistna, Madras, South Canara, Vizagapatam, and Ganjam. The more serious offences (illicit distillation and smuggling) were most common in Malabar, Ganjam, Kurnool, and South Arcot. In Anantapur offences were most common in the Gooty, Hindupur and Tadpatri taluks, and in Kurnool in the Rámallakót taluk, consisting chiefly of smuggling from the Nizam's Dominions. No other Collector has given any detailed information regarding the prevalence or nature of offences. From the reports of the officers of this department it is gathered that illicit distillation is most common in the north of Ganjam towards the interior; that in Vizagapatam there is a good deal of smuggling from rented into excise taluks, especially in the neighbourhood of Vizianagrum, and from the Pálkonda taluk into Ganjam. The Nellore Assistant Commissioner reports that illicit distillation is very common in the Cumbum and Márkápur taluks, and that the village magistrates are interested in it. The Negapatam Assistant Commissioner does not consider smuggling very common on the French or Pudukóta frontiers bordering on his division, as the people cross the frontier and drink instead of bringing in the liquor. The Tinnevelly Assistant Commissioner believes smuggling to be frequet on the Travancore frontier. In the other divisions Cochin is reported to be a great source of danger to the revenue, and a certain amount of smuggling is reported into the districts bordering on Mysore and the Nizam's Dominions. In the Tinnevelly, Negapatam, Chingleput, and Central divisions illicit distillation is uncommon.

Classification of offences.

92. Particulars of offences dealt with during the year will be found in Appendix G. The classification appears to be made on different principles in different districts, so that the details are of little value. Transport of liquor without a permit appears to have been treated as smuggling in some cases, and sales by licensees in unlicensed places appear in some districts to have been included among "other offences," and not under "unlicensed sales." A few cases of dilution are probably included under the head adulteration. More accurate returns based upon those of the Salt department are now being received from Assistant Commissioners. It is proposed in future to rely mainly upon these.

Opinion of District Officers on the prevalence of crime.

93. District reports are fairly unanimous in attributing a considerable portion of the increase in convictions to the efforts of this department. The Collector of Ganjam ascribes the increase in offences to the occurrence of two bad seasons in succession. He does not consider a new class of offenders to have arisen but believes that they are almost entirely old hands. This opinion is not shared by Mr. Minchin, who believes that a new class of illicit distillers is rising up, and whose opinion is entitled to consideration. The question can hardly be settled until there has been at least one good season. The Collector of Malabar considers that illicit distillation is much more common in his district than the returns show, but hopes that with the new Abkári Act, the increased preventive establishment, and a liberal grant of reward, the practice will diminish. No remarks of any importance have been made by the Collectors of other districts.

Rewards.

94. Rewards in abkári cases were granted in only the following districts—

	RS.	A.	P.
Ganjam	240	0	0
Madras	294	2	9
South Arcot	406	7	9
Coimbatore	2	8	0
South Canara	123	4	4
Malabar	5	0	0
Total ...	1,076	6	10

In future years the power of granting rewards having been conferred upon officers of the Salt and Abkári department (G.O., dated 4th June 1886, No. 428, Revenue), this means of stimulating the detection of abkári offences will be more frequently brought into use.

Shop inspections.

95. Regular inspections of arrack and toddy shops have been a feature of the work of the Department during the year. The results may be seen from the appended statement. No regular attempt having previously been made at the inspection of shops, a very large number of minor irregularities were discovered.

Divisions.	Number of shop inspections made.
Chatrapur	640
Chicacole	1,546
Masulipatam	2,233
Nellore	1,095
Chingleput	1,842
Arcot	5,341
Negapatam	1,381
Tinnevelly	1,320
Calicut	3,240
Total ...	18,638

Yield of toddy trees.

96. An attempt has been made to obtain some trustworthy information regarding the yield of trees tapped for toddy and the yield of nearly 5 lacs of trees has been tested by the officers of the Department. A great deal of this work, however, is of little practical value as no detailed information has been collected of the time for which each tree has yielded toddy, and no account has been kept by which the yield of any particular tree at different intervals can be checked. It is proposed to aim in future at obtaining more accurate information by limiting observation to a few trees and recording particulars of yield in respect of them from first to last.

C. A. GALTON,
Ag. Commr. of Salt and Abkári Revenue,
Madras Presidency.

MADRAS,
2nd November 1886.

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APPENDICES.

APPENDIX A.

STATEMENT showing the Issues of Arrack (in terms of 30° under-proof) and the Revenue derived therefrom in the several excise districts and in Madras during the last ten years.

District.	1876-77. Quantity.	1876-77. Rate of duty.	1876-77. Revenue.*	1877-78. Quantity.	1877-78. Rate of duty.	1877-78. Revenue.*	1878-79. Quantity.	1878-79. Rate of duty.	1878-79. Revenue.*	1879-80. Quantity.	1879-80. Rate of duty.	1879-80. Revenue.*	1880-81. Quantity.	1880-81. Rate of duty.	1880-81. Revenue.*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.
Ganjam	61,411	1 6 9	82,392	49,236	1 6 9	66,384	36,103	1 12 0	75,000	34,717	1 12 0	75,000	38,428	1 12 0	75,000
Vizagapatam (coast taluks) ..	27,243	1 8 6	39,498	20,341	1 8 6	29,082	20,148	1 12 0	25,000	22,125	1 12 0	37,752	24,102	1 12 0	41,124
Nellore	38,435	1 8 6	61,000	38,250	1 8 6	61,000	38,770	1 12 0	1,01,550	39,735	1 12 0	90,300	40,375	1 12 0	90,300
Cuddapah	Under renting system.														
Anantapur							63,261	2 0 0	12,500	73,059	2 0 0	1,42,466	78,542	2 0 0	1,53,138
Bellary (cantonment)	44,511	2 12 0	1,16,313	46,508	2 12 0	1,21,501	46,466	2 13 0	1,30,695	41,108	2 13 0	1,15,617	42,465	2 13 0	1,19,432
Bellary	Under renting system.			Figures included against Bellary, as both formed one district till 1881-82.			51,796	2 0 0	1,90,000	56,141	2 0 0	1,09,474	64,957	2 0 0	1,26,667
Kurnool (taluks west of the Nallamalai)	Do.						20,242	1 12 0	81,000	16,872	1 12 0	64,066	24,925	1 12 0	49,333
Madras* .. Colombo	1,00,449	3 7 10	3,50,525	1,05,190	3 4 10	3,47,346	89,884	3 5 0	2,97,741	86,576	3 5 0	2,86,783	96,743	3 7 0	3,32,545
Madras* .. Pattai	96,116	3 2 0 / 2 8 0	2,85,962	91,493	3 2 0	2,74,442	59,657	3 3 0	1,90,157	51,328	3 3 0	1,63,608	61,281	3 3 0	1,95,333
Chingleput	22,027	2 4 0	47,084	29,112	2 4 0	62,228	53,497	2 4 0	1,35,000	45,147	2 4 0	99,042	56,247	2 4 0	1,23,393
North Arcot	86,115	2 4 9	2,14,972	70,687	2 4 9	1,54,276	95,179	2 6 0	2,15,376	1,08,696	2 4 0	2,45,984	91,793	2 4 0	2,10,370
South Arcot	77,165	2 0 0	1,44,438	40,920	2 0 0	1,24,000	66,891	2 0 0	1,36,000	69,786	2 0 0	1,36,041	61,023	2 0 0	1,36,000
Tanjore	50,380	2 6 0	95,530	45,577	2 0 0	86,512	49,191	2 0 0	1,12,000	41,818	2 0 0	95,000	51,298	2 0 0	1,00,031
Trichinopoly	58,998	1 12 0	1,10,000	35,659	1 12 0	1,10,000	46,971	1 12 0	1,12,000	46,182	1 12 0	95,000	50,052	1 12 0	1,00,402
Madura	Under renting system.						50,8[illegible]0	1 8 0	1,32,000	45,293	1 8 0	75,609	44,584	1 8 0	80,000
Tinnevelly	Do.						39,727	1 8 0	1,10,000	26,056	1 8 0	59,864	37,494	1 8 0	65,000
Coimbatore	74,512	1 12 0	1,23,882	65,507	1 12 0	1,08,905	65,463	2 0 0	1,50,000	53,518	2 0 0	1,07,360	51,795	2 0 0	1,03,999
Nilgiris	34,372	2 12 0	85,355	29,496	2 12 0	80,500	44,324	2 13 0	1,21,863	51,337	2 13 0	1,41,228	52,759	2 13 0	1,45,187
Salem	90,428	2 3 0	1,87,923	69,376	2 3 0	1,44,172	66,113	2 4 0	1,77,584	61,926	2 4 0	1,60,118	71,218	2 4 0	1,61,527
Malabar, Wynaad taluk	Under renting system.						16,309	2 13 0	44,794	17,401	2 13 0	48,236	15,287	2 13 0	42,378
Total ..	8,62,162	..	19,44,874	7,37,352	..	17,70,348	10,19,802	..	25,50,260	9,88,821	..	23,48,548	10,55,368	..	24,51,168

* Exclusive of allowance for wastage and including surcharge.

APPENDIX A—*continued.*

Statement showing the Issues of Arrack (in terms of 30° under proof) and the Revenue derived therefrom in the several excise districts, &c.

District.	1881-82 (nine months). Quantity.	1881-82 Rate of duty.	1881-82 Revenue.*	1882-83. Quantity.	1882-83. Rate of duty.	1882-83. Revenue.*	1883-84. Quantity.	1883-84. Rate of duty.	1883-84. Revenue.*	1884-85. Quantity.	1884-85. Rate of duty.	1884-85. Revenue.†	1885-86. Quantity.	1885-86. Rate of duty.	1885-86. Revenue† as per D. C. & B. Statement.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.	GALS.	RS. A. P.	RS.
Ganjam	44,698	1 12 0	71,280	56,413	1 12 0	90,008	59,765	1 12 0	95,922	46,403	1 12 0 / 1 4 0	1,04,484	37,480	1 4 0	1,00,512
Vizagapatam (coast taluks) ..	17,664	1 12 0	36,241	17,457	1 12 0	37,636	15,186	1 12 0	33,762	14,220	1 12 0 / 1 2 0	35,394	14,175	1 2 0	39,521
Nellore	39,385	1 12 0	76,200	54,615	1 12 0	1,05,187	56,265	1 12 0	1,08,002	50,561	1 12 0 / 1 4 0	1,23,304	44,516	1 4 0	1,32,696
Cuddapah	65,179	2 4 0	1,46,741	75,558	2 4 0	1,70,080	72,567	2 4 0	1,63,645	67,135	2 4 0 / 1 6 3	2,06,868	53,060	1 6 3	2,33,077
Anantapur	30,677	2 0 0	60,570	40,188	2 0 0	79,432	38,513	2 0 0	76,101	34,897	2 0 0 / 1 6 3	86,770	27,386	1 6 3	93,009
Bellary (cantonment)	39,951	2 13 0	1,12,362	62,008	2 13 0	1,74,398	66,979	2 13 0	1,88,377	64,819	2 13 0 / 2 0 0	2,15,899	52,984	2 0 0	2,00,343
Bellary	24,005	2 0 0	49,061	36,796	2 0 0	74,752	39,988	2 0 0	81,206	33,049	2 0 0 / 1 8 3	94,097	23,953	1 8 3	80,799
Kurnool (taluks west of the Nallamalai)	Under renting system.												55,914	1 6 0	1,16,008
Madras .. Colombo	80,085	3 7 0	2,75,292	1,05,367	3 7 0	3,62,199	1,07,513	3 9 0	3,83,015	1,08,682	3 9 0	3,87,180	99,577	3 2 0	§ 4,29,474
Madras .. Pattai	51,677	3 3 10	1,67,412	66,569	3 3 10	2,15,656	64,499	3 3 10	2,08,950	65,660	3 2 6	2,07,239	48,991	2 14 6	§ 1,99,631
Chingleput	51,702	2 5 0	1,19,367	62,226	2 5 0	1,44,000	55,218	2 5 0	1,44,000	64,988	2 5 0 / 1 6 0	1,92,797	63,083 / ‡ 4,165	1 6 0 / 2 14 6	2,04,773
North Arcot	86,378	2 4 0	1,96,195	1,07,013	2 4 0	2,42,642	1,14,043	2 4 0	2,58,757	1,23,231	2 4 0 / 1 6 0	3,52,542	1,17,951	1 6 0	3,82,012
South Arcot	54,160	2 0 0	1,06,688	71,849	2 0 0	1,41,548	77,822	2 0 0	1,53,203	94,458	2 0 0	2,12,546	89,751	2 0 0	1,88,916
Tanjore	38,791	2 0 0	82,638	47,333	2 0 0	1,00,000	43,699	2 0 0	1,00,000	49,327	2 0 0 / 1 7 5	1,22,027	33,804	1 7 5	1,18,748
Trichinopoly	39,394	2 0 0	87,088	49,209	2 0 0	1,08,271	52,481	2 0 0	1,14,996	55,216	2 0 0 / 1 6 0	1,37,925	37,538	1 6 0 / 2 0 0	1,25,900
Madura	45,351	1 8 0	71,320	59,988	1 8 0	94,993	68,188	1 8 0	1,07,991	69,418	1 8 0 / 1 7 0	1,55,718	59,196	1 7 0	1,65,620
Tinnevelly	38,336	1 8 0	56,329	44,672	1 8 0	65,516	53,024	1 8 0	77,718	52,570	1 8 0 / 1 8 1	1,07,749	35,342	1 8 1	1,18,573
Coimbatore	50,314	2 0 0	1,04,044	68,906	2 0 0	1,42,788	70,034	2 0 0	1,44,914	59,444	2 0 0 / 1 8 3	2,17,005	48,603	1 8 3	2,66,898
Nilgiris	45,423	2 13 0	1,25,067	60,233	2 13 0	1,65,851	58,460	2 13 0	1,60,962	50,779	2 13 0 / 2 6 6	1,91,586	39,646	2 6 6	1,80,460
Salem	56,709	2 4 0	1,31,130	65,649	2 4 0	1,49,129	78,817	2 4 0	1,78,660	70,374	2 4 0 / 1 4 6	2,18,599	51,821	1 4 6	2,37,560
Malabar, Wynaad taluk	11,876	2 13 0	32,967	11,901	2 13 0	32,990	13,459	2 13 0	37,320	14,074	2 13 0 / 1 15 0	33,935	12,386	1 15 0	29,398
Total ..	9,11,175	..	21,07,992	11,63,950	..	26,97,076	12,06,520	..	28,17,501	11,89,305	..	34,08,664	10,55,487	..	36,43,928

* Exclusive of allowance for wastage and including surcharge. † Including vend-rents and shop-rents. ‡ Issues to the four outside shops. § Exclusive of cost of liquor.

APPENDIX B.

TALUKWAR Statement showing consumption of Arrack, distribution of Shops, &c., during the year 1885-86.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Con-sumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					EXCISE.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Ganjam District	1,503,301	3,106	909	324	6,367	55,760	62,451	·041	68·7	3·42	1,654	..	Talukwar figures not available.
					Vizagapatam District.								
Anakápalle	131,637	597	7	..	1,204	..	1,204	·009	172	85·2	18,805·2	3 4 0	
Bimlipatam	106,267	243	29	..	2,690	..	2,690	·025	92·7	8·3	3,664·3	3 10 8	
Chípurupalle	138,896	615	4	..	378	217	595	·004	148·7	153·7	34,724	2 0 0	
Golgonda	97,748	540	9	..	946	..	946	·009	105·1	60	10,860·8	3 8 0	
Vizagapatam	85,437	216	46	..	4,997	..	4,997	·058	108·6	46·9	1,851·3	4 1 9	
Vizianagrum	147,210	333	28	1	2,475	..	2,476	·017	88·4	11·8	5,257·5	3 8 0	Rs. 5-4-0 for 20° under proof.
Sarvasiddhi	131,754	960	9	..	882	5	887	·006	98·6	106·4	14,639·3	3 8 0	Rs. 2-10-0 for 60° under proof.
Total ..	838,949	3,504	132	1	13,572	222	13,795	·016	104·5	26·5	6,355·6	..	
					Nellore District.								
Gódúr	125,453	910	38	..	6,603	..	6,603	·052	173·6	23·9	3,301·3	..	
Rápúr	49,774	596	3	..	574	..	574	·011	191·3	198·6	16,591·3	4 8 0	
Nellore	163,740	638	101	..	18,156	..	18,156	·110	179·7	6·3	1,621·1	4 8 0	
Atmakúr	87,752	638	48	..	886	..	886	·010	18·4	13·2	1,828·1	4 8 0	
Kávali	72,913	548	35	..	1,505	..	1,505	·020	43	15·6	2,083·2	4 8 0	
Udayagiri	86,326	850	58	..	1,173	..	1,173	·013	20·2	14·6	1,488·3	4 8 0	
Kandukúr	126,757	787	48	..	2,072	..	2,072	·016	43·1	16·3	2,640·7	4 8 0	
Kanigiri	108,761	1,014	82	..	662	..	662	·006	8·07	12·01	1,326·3	4 8 0	
Ongole	188,593	797	66	..	5,417	..	5,417	·028	82·7	12·07	2,857·4	4 8 0	
Podili	55,592	564	72	..	303	..	303	·005	4·2	7·8	772·1	4 8 0	
Darsi	68,164	616	50	..	786	..	786	·011	15·7	12·1	1,363·2	4 8 0	
Pólúr	44,496	355	66	..	4,203	..	4,203	·094	63·6	5·3	674·1	4 0 6	
Venkatagiri	41,915	426	37	..	1,871	..	1,871	·044	50·5	11·5	1,132·8	4 8 0	
Total ..	1,220,236	8,739	704	..	44,211	..	44,211	·035	62·8	12·4	1,733·3	..	
					Cuddapah District.								
Badvél	82,445	755	19	..	1,666	..	1,666	·020	87·5	39·7	4,339·2	4 8 0	
Proddutur	90,653	487	66	..	5,759	..	5,759	·063	87·2	7·3	1,373·5	4 8 0	
Siddhavattam	59,076	610	21	..	2,696	..	2,696	·045	128·3	29·0	2,813·1	4 0 0	
Pullampet	134,366	979	56	..	8,662	..	8,662	·064	154·6	17·4	2,399·3	4 0 0	
Cuddapah	147,453	760	60	..	14,695	..	14,695	·099	244·9	12·6	2,457·5	3 11 0	
Jammalamadugu	91,958	616	62	..	3,708	..	3,708	·040	59·8	9·9	1,483·1	4 4 0	
Pulivendla	95,617	701	58	..	2,281	..	2,281	·023	39·3	12·0	1,648·5	4 14 0	
Ráyachóti	92,541	998	59	..	3,912	..	3,912	·042	66·3	16·9	1,568·4	4 8 0	

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APPENDIX B—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Con-sumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					EXCISE—*continued.*								
					Cuddapah District—continued.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Kadiri	116,252	1,165	63	..	3,174	..	3,174	·027	50·3	18·4	1,845·2	4 8 0	
Váyalpád	104,462	831	55	..	4,634	..	4,634	·044	84·2	15·2	1,899·3	4 8 0	
Madanapalle	106,215	843	30	..	3,369	..	3,369	·031	112·3	28·1	3,540·5	4 9 0	
Total ..	1,121,038	8,745	549	..	54,556	..	54,556	·048	99·3	15·9	2,041·9	..	
					Anantapur District.								
Anantapur	91,816	868	48	2,339	1,440	..	3,779	·041	78·7	18·0	1,912·8	3 12 5	
Gooty	110,597	1,010	72	3,173	5,623	..	8,796	·079	122·2	14·0	1,536·0	4 1 4	
Tadpatri	98,964	591	70	2,249	3,577	..	5,826	·059	83·2	8·4	1,413·7	3 12 1	
Dharmavaram	97,106	1,192	73	1,312	1,237	..	2,549	·026	34·9	16·3	1,330·1	3 12 3	
Penukonda	73,023	655	41	..	3,062	..	3,062	·042	74·6	15·9	1,781·0	3 12 0	
Hindupur	73,270	425	15	1,509	..	..	1,509	·021	100·6	28·3	4,884·6	4 0 0	
Madakasíra	55,113	362	22	..	1,080	..	1,080	·019	49·1	16·4	2,505·1	3 14 0	
Total ..	599,889	5,103	341	10,582	16,019	..	26,601	·044	78·0	14·9	1,759·2	..	
					Bellary District.								
Bellary, including Cantonment	148,937	925	106	573	54,319	..	54,892	·368	517·8	8·7	1,405·0	4 0 0	Rs. 3-14-2 for a gallon of 30° under proof and Rs. 4 for a gallon of 20° under proof, price in the town.
Hospet	84,986	480	37	..	4,074	..	4,074	·048	110·1	12·9	2,296·9	4 2 0	
Kudligi	74,690	839	9	..	551	..	551	·007	61·2	93·2	8,298·8	4 4 0	
Hadagalli	75,572	631	6	..	591	..	591	·008	98·5	105·1	12,595·8	4 0 0	
Harpanahalli	70,620	534	14	..	775	..	775	·010	55·3	38·1	5,044·2	4 0 0	
Álúr	65,586	646	56	..	3,149	..	3,149	·048	56·2	11·5	1,171·2	4 0 0	
Adóni	122,085	787	56	9,412	19	..	9,431	·077	168·4	14·0	2,180·0	4 4 0	Rs. 4-8-0 for a gallon of 20° price in the town.
Ráyadrug	83,799	898	35	..	2,575	..	2,575	·030	73·6	25·6	2,394·3	4 0 0	
Total ..	726,275	5,740	319	9,985	66,053	..	76,038	·105	238·3	18	2,276·6	..	
					Kurnool District.								
Pattikonda	105,438	1,134	116	9,632	305	..	9,937	·094	85·6	9·7	908·9	3 4 0	
Rámallakót	94,698	834	78	8,304	603	..	8,907	·094	114·2	10·7	1,214·0	3 4 0	
Nandikótkur	72,741	1,323	38	..	5,781	..	5,781	·079	152·1	34·8	1,914·2	3 4 0	

APPENDIX B—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				EXCISE—*continued.*									
				Kurnool District—continued.									
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Nandyál	78,282	894	92	..	14,615	..	14,615	·186	158·8	9·7	850·9	3 4 0	
Koilkuntla	76,296	571	71	..	3,917	..	3,917	·051	55·1	8·0	1,074·6	3 4 0	
Sirvél	57,197	623	68	..	4,906	..	4,906	·085	72·1	9·1	841·1	3 4 0	
Total ..	484,652	5,379	463	17,936	30,127	..	48,063	·099	103·8	11·6	1,046·7	..	
				Chingleput District.									
Saidápet	204,580	342	77	..	21,276	..	21,276	·124	276·3	4·2	2,525·7	3 15 2	
Four outside shops			4		4,165		4,165		1,041·2			5 0 0	
Ponnéri	107,543	347	60	..	11,710	..	11,710	·108	195·1	5·7	1,792·3	4 0 0	
Tiruvallúr	143,324	507	71	..	7,248	..	7,248	·050	102·0	7·1	2,018·6	4 7 6	
Conjeeveram	185,649	514	82	..	16,553	..	16,553	·089	201·8	6·2	2,264·0	4 3 10	Rs. 3-12-0 price in the town.
Chingleput	117,218	436	32	..	4,339	..	4,339	·037	135·5	13·6	3,663·0	4 4 0	
Madurántakam	223,067	696	45	..	3,144	..	3,144	·014	69·8	15·4	4,957·0	4 4 0	
Total ..	981,381	2,842	371	..	68,435	..	68,435	·069	184·5	7·7	2,645·2	..	
				North Arcot District.									
Chittoor	171,907	671	79	..	15,796	..	15,796	·091	199·9	8·4	2,176·0	4 4 0	
Chandragiri	93,151	548	56	..	15,580	..	15,580	·167	278·2	9·7	1,663·4	4 4 4	
Palmanér	41,815	447	10	..	1,987	..	1,987	·047	198·7	44·7	4,181·5	4 4 0	
Gudiyátam	154,646	446	62	201	9,209	4	9,414	·061	151 8	7·1	2,494·2	3 12 0	
Vellore	170,216	454	75	9,145	10,759	..	19,904	·117	265·4	6·0	2,269·5	3 10 5	
Pólúr	106,818	443	18	..	3,011	..	3,011	·028	167·2	21·6	5,939·8	4 0 0	
Wandiwash	148,100	466	9	..	1,555	..	1,555	·001	172·7	51·7	16,455·5	4 0 0	
Arcot	147,388	432	27	..	4,858	..	4,858	·032	179·9	16	5,458·8	4 4 0	
Wálajápet	199,177	484	82	219	12,539	..	12,758	·064	155·6	5·9	2,428·9	3 9 0	
Kárvetnagar	275,830	943	86	692	16,932	..	17,624	·064	204·9	10·9	3,207·3	3 12 10	
Kálahastí	118,022	874	37	..	5,216	..	5,216	·044	140·9	23·6	3,189·7	4 0 0	
Kangundi	45,184	342	17	390	2,375	..	2,765	·061	162·6	20 1	2,657·9	4 0 0	
Punganúr	72,143	523	18	..	1,958	..	1,958	·027	108·9	29·0	4,007·9	4 4 0	
Árni	73,417	183	18	..	5,015	..	5,015	·068	278·6	10·1	4,078·7	4 6 0	
Total ..	1,817,814	7,256	594	10,647	106,790	4	117,441	·065	197·7	12·2	3,060·2	..	

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APPENDIX B—*continued.*

TALUKWAR Statement showing consumption of Arrack, distribution of Shops, &c..

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				EXCISE—*continued.*									
				South Arcot District.									
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Tindivanam	264,261	816	113	..	8,001	..	8,001	·030	70·8	7·2	2,333·2	3 12 0	
Tiruvanámalai	153,222	944	156	..	11,992	..	11,992	·078	76·8	6·0	982·1	3 12 0	
Tirukoilúr	206,489	580	143	..	13,083	..	13,083	·063	91·4	4·0	1,443·9	3 12 0	
Villupuram	243,896	508	83	..	8,685	..	8,685	·035	104·6	6·1	2,938·5	3 12 0	
Cuddalore	298,523	459	133	..	20,476	..	20,476	·068	153·9	3·4	2,244·5	3 12 0	
Vriddháchalam	187,068	566	94	..	8,538	..	8,538	·045	90·8	6·0	1,990·0	3 12 0	
Kallakurchi	196,029	607	149	..	11,008	..	11,008	·056	73·9	4·0	1,315·6	3 12 0	
Chidambaram, including Municipality.	265,250	393	120	..	8,722	..	8,722	·032	72·6	3·2	2,210·4	3 12 0	Rs. 4 price in town.
Total ..	1,814,738	4,873	991	..	90,505	..	90,505	·049	91·3	4·9	1,831·2	..	
				Tanjore District.									
Tanjore	375,086	672	82	9	12,381	7	12,397	·033	151·2	8·2	4,574·2	4 8 0	Rs. 3-4-0 price in town.
Kumbakónam	370,723	314	70	..	8,577	..	8,577	·022	122·5	4·5	5,296	4 8 0	
Máyavaram	238,994	332	33	..	2,252	..	2,252	·009	68·2	10·0	7,242·2	4 2 0	
Shiyáli	114,041	159	11	..	514	..	514	·004	46·7	14·4	10,367·3	4 2 0	
Nannilam	220,202	279	24	..	228	..	228	·001	9·5	11·6	9,175	4 4 0	Rs. 3-4-0 price in town.
Negapatam	216,867	239	30	170	8,220	2	8,391	·039	279 8	7·9	7,228·9	4 4 0	
Tiruturaipúndi	168,103	466	12	..	956	..	956	·005	79·6	38·8	14,008·5	4 8 0	
Mannárgudi	181,650	284	15	..	1,011	..	1,011	·006	101·0	28·4	18,165	4 4 0	
Patukóta	244,717	909	17	..	249	..	249	·001	14·6	53·4	14,395·1	3 6 0	
Total ..	2,130,383	3,654	289	179	34,388	9	34,576	·016	119·7	12·6	7,371·6	..	
				Trichinopoly District.									
Trichinopoly	335,518	488	78	..	21,279	..	21,279	·063	273·0	6·2	4,301·5	3 6 0	Rs. 4-8-0 price in town.
Kulitalai	201,990	879	37	..	2,519	..	2,519	·012	68·0	23·7	5,459·1	3 6 0	
Musiri	258,068	748	71	..	3,742	..	3,742	·014	52·7	10·5	3,634·7	4 8 0	
Perambalúr	172,281	686	67	..	3,205	..	3,205	·018	47·8	10·2	2,571·3	4 0 0	
Udayárpálaiyam	247,176	762	62	..	7,288	..	7,288	·029	117·5	12·2	3,986·7	4 0 0	
Total ..	1,215,033	3,561	315	..	38,033	..	38,033	·031	120·7	11·3	3,857·2	..	

APPENDIX B—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Excise—*continued.*								
					Madura District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Madura	215,333	335	112	..	17,211	..	17,211	·079	153·6	2·9	1,922·6	2 15 2	
Tirumangalam	203,693	625	81	..	3,325	..	3,325	·016	41·0	7·7	2,514·7	3 11 4	
Melúr	132,537	628	60	..	1,932	..	1,932	·014	32·2	10·4	2,175·6	3 11 6	
Dindigul	304,783	1,071	78	..	9,770	..	9,770	·032	125·2	13·7	3,907·4	3 12 0	
Periyakulam	232,123	1,169	48	..	4,807	..	4,807	·020	100·7	24·3	4,835·8	4 8 0	
Palni	171,515	910	63	..	7,345	..	7,345	·042	116·5	14·4	2,722·4	3 12 0	
Ramnad	481,608	2,112	182	..	10,395	..	10,395	·021	57·1	11·6	2,646·1	4 8 0	
Sivaganga	427,088	1,551	208	..	5,038	..	5,038	·011	24·2	7·4	2,053·3	3 12 0	
Total ..	2,168,680	8,401	832	..	59,823	..	59,823	·027	71·9	10·0	2,606·5	..	
					Tinnevelly District.								
Tinnevelly	171,378	327	79	..	4,922	1,066	5,988	·035	75·8	4·1	2,169·4	3 15 3	
Nánguneri	174,347	665	86	..	602	2,161	2,763	·016	32·1	7·7	2,027·3	3 12 0	
Ambásamudram	165,152	569	77	..	4,255	..	4,255	·025	55·2	7·3	2,144·8	3 8 0	
Tenkási	140,405	361	64	..	1,861	195	2,056	·015	32·1	5·6	2,193·8	2 13 6	
Sankaranainárkoil	181,064	712	66	..	2,932	..	2,932	·016	44·4	10·7	2,743·3	3 12 0	
Srívilliputur	163,608	571	41	..	2,646	..	2,646	·016	64·5	13·9	3,990·4	3 12 0	
Sátúr	150,886	548	67	..	4,176	..	4,176	·027	62·3	8·2	2,252	3 12 0	
Otapidáram	269,797	1,075	187	..	11,160	..	11,160	·041	59·6	5·7	1,442·7	3 9 0	
Tenkarai	283,110	553	92	..	3,127	..	3,127	·011	34·0	6·0	3,077·3	4 0 0	
Total ..	1,699,747	5,381	759	..	35,681	3,422	39,103	·023	51·5	7·0	2,239·4	..	
					Coimbatore District.								
Coimbatore	267,804	804	70	8,787	5,730	..	14,517	·054	207·4	11·5	3,825·8	..	
Satyamangalam	151,313	1,174	47	1,740	1,257	..	2,997	·019	63·8	25·0	3,219·4	6 0 0	
Kollegál	77,522	1,062	61	..	3,221	..	3,221	·042	52·8	17·4	1,270·8	4 8 0	
Pollâchi	172,909	710	63	3,010	..	..	3,010	·017	47·7	11·2	2,744·5	5 4 0	
Erode	195,669	598	59	2,738	2,528	..	5,266	·027	89·2	10·0	3,316·4	4 7 6	

APPENDIX B—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Excise—*continued.*								
					Coimbatore District—continued.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Bhavâni	94,123	722	35	2,153	48	..	2,201	·023	62·9	20·6	2,689·2	4 3 6	
Palladam	213,391	742	77	..	3,531	..	3,531	·017	45·9	9·6	2,771·3	4 8 0	
Dhárápuram	195,232	835	57	3,015	..	..	3,015	·015	52·9	14·6	3,425·1	6 0 0	
Karúr	177,155	612	53	2,026	1,825	..	3,851	.022	72·6	11·5	3,342·5	4 0 0	
Udamalpet	112,572	583	66	4,648	..	..	4,648	·041	70·4	8·8	1,705·6	4 3 6	
Total ..	1,657,690	7,842	588	28,117	18,140	..	46,257	·028	78·6	13·3	2,819·2	..	
					Nilgiri District.								
Nilgiri district	91,034	957	52	12,309	25,578	..	37,887	·416	728	18·40	1,751	5 4 0	
					Salem District.								
Salem	327,178	1,072	107	8,174	5,127	2	13,303	·041	124·3	10·0	3,057·7	3 12 0	
Atúr	158,554	767	70	3,304	1,099	..	4,403	·028	62·9	10·9	2,265·0	5 0 0	
Námakal	254,577	715	65	898	2,934	..	3,832	·015	58·9	11·0	3,916·5	4 4 0	
Tiruchengód	191,328	637	50	..	2,613	..	2,613	·013	52·2	12·6	3,826·5	4 8 0	
Dharmapuri	135,826	937	88	..	7,190	..	7,190	·052	81·7	10·6	1,543·4	5 0 0	
Krishnagiri	120,929	657	77	..	4,494	..	4,494	·037	58·3	8·5	1,570·5	5 0 0	
Hosúr	131,770	1,218	48	3,126	53	..	3,179	·024	66·2	25·3	2,745·2	4 0 0	
Tirupatúr	169,977	741	59	..	6,013	..	6,013	·035	101·9	12·5	2,880·9	4 0 0	
Úttankarai	109,456	909	88	..	5,137	..	5,137	·046	58·3	10·3	1,243·8	5 0 0	
Total ..	1,599,595	7,653	652	15,502	34,660	2	50,164	·031	76·9	11·7	2,453·3	..	
					Malabar District.								
Wynaad	88,091	991	97	10,563	24	..	10,587	·120	109·1	10·2	908·2	4 14 11	
Five Towns of Malabar	1,67,580	33	115	8,922	7,875	1,586	18,383	·109	159·8	·2	1,457·2	20° 3 5 8 30° 3 1 11 60° 1 12 0	
Total ..	2,55,671	1,024	212	19,485	7,899	1,586	28,970	·113	136·6	4·8	1,206·0	..	

APPENDIX B.—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rented.								
					Vizagapatam District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Víravalli	176,052	552	76	..	676	6,256	6,932	·039	55·9	7·2	2,316·4	2 4 0	
Srungavarapukóta	126,610	318	37	..	..	9,225	9,225	·073	142·4	8·5	3,421·8	1 8 0	For 60° under proof.
Gajapatinagar	166,771	276	52	..	1,864	2,478	4,342	·026	63·0	5·3	3,207·1	2 4 0	
Sálúr	80,466	222	125	..	159	10,972	11,131	·138	51·4	1·7	643·7	2 4 0	
Bobbili	139,974	333	58	..	..	4,655	4,655	·033	45·8	5·7	2,413·3	1 8 0	For 60° under proof.
Párvatipur	111,414	432	208	..	63	8,832	8,895	·089	24·5	2·0	535·6	2 4 0	
Pálkonda	200,232	402	199	..	82	24,485	24,567	·123	70·7	2·0	1,006·1	2 4 0	
Gunupur	63,127	2,000	711	..	..	28,930	28,930	·458	23·2	2·8	88·7	1 8 0	For 60° under proof.
Total ..	1,014,646	4,505	1,466	..	2,844	95,833	98,677	·097	67·3	3·07	692·1	..	
					Godávari District.								
Rámachandrapuram	220,780	400	174	..	..	72,491	72,491	·328	416·6	2·3	1,268·9	1 8 0	
Amalápuram	227,157	506	160	..	..	15,176	15,176	·066	94·7	3·2	1,419·7	1 8 0	
Narsápur	200,153	437	173	..	..	63,411	63,411	·316	366·5	2·5	1,156·9	1 8 0	
Tanuku	188,306	371	218	..	..	243,603	243,603	·129	1,117·4	1·2	863·8	1 8 0	
Bhímavaram	108,599	321	103	..	..	29,995	29,925	·275	290·5	3·1	1,054·3	1 8 0	
Rajahmundry	131,196	481	113	..	..	28,824	28,824	·219	255·1	4·2	1,161·0	1 8 0	
Peddápuram	124,314	552	104	..	..	7,454	7,454	·059	71·7	5·3	1,195·3	1 8 0	
Ellore	149,308	729	197	..	289	101,943	102,232	·684	518·9	3·7	757·9	1 8 0	Rs. 3-4-0 for 60° under proof.
Yernagódem	159,364	1,107	161	..	..	48,629	48,629	·305	302·0	6·9	989·8	1 8 0	
Cocanada	101,075	126	84	..	474	32,726	33,200	·328	395·2	1·5	1,203·3	1 10 3	Rs. 3-4-0 for 30° under proof.
Pithápuram	68,161	200	42	..	..	11,584	11,584	·169	275·8	4·8	1,622·9	2 4 0	
Tuni	66,644	320	40	..	772	2,308	3,080	·046	77·0	8·0	1,663·6	1 8 0	Rs. 2-4-0 for 30° under proof.
Total ..	1,744,957	5,550	1,569	..	1,535	658,144	659,679	·378	420·4	3·5	1,112·1	..	
					Kistna District.								
Répalle	184,340	644	486	..	..	35,928	35,928	·195	73·9	1·3	379·3	2 4 0	
Bápatla	151,736	679	178	..	2,084	17,840	19,924	·131	111·9	3·8	852·0	1 8 0	For 60° under proof.
Guntúr	136,083	500	62	..	7,472	15,710	23,182	·170	373·9	8·1	2,194·9	3 4 0	
Gudiváda	99,233	596	310	..	..	19,638	19,638	·198	63·3	1·9	320·1	1 8 0	For 60° under proof.

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APPENDIX B.—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under-proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rented—*continued.*								
					Kistna District—continued.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Palnád	125,799	1,057	150	..	13,229	..	13,229	·105	88·2	7·0	838·6	3 0 0	
Narsaraopet	128,791	712	104	..	8,081	568	8,649	·067	83·2	6·8	1,238·3	3 4 0	
Bandar	175,482	702	759	..	..	55,742	55,742	·318	73·4	·9	231·2	1 15 0	For 60° under proof.
Sattenapalle	110,290	714	107	..	5,510	522	6,032	·055	56·4	6·7	1,030·7	3 4 0	
Nandigáma	107,288	649	94	..	10,942	..	10,942	·102	116·4	6·9	1,141·4	3 0 0	
Bezváda	82,895	534	262	..	16,395	22,849	39,244	·473	149·8	2·0	316·4	2 4 0	
Vinukonda	66,977	666	62	..	2,554	2,637	5,191	·078	83·7	10·7	1,080·3	3 4 0	
Núzvíd	125,165	694	517	..	..	50,995	50,995	·407	98·6	1·3	242·1	1 8 0	For 60° under proof.
Vissanapet	54,401	324	280	..	..	62,724	62,724	1·153	224·0	1·2	194·0	1 8 0	For 60° under prof.
Total ..	1,548,480	8,471	3,371	..	66,267	285,153	3,51,420	·227	104·2	2·5	459·4	..	
					Kurnool District.								
Cumbur	109,851	1,044	136	..	1,008	11,028	12,036	·109	88·5	7·6	807·7	3 4 0	
Márkápur	84,048	1,110	104	..	..	6,542	6,542	·078	62·9	10·6	808·1	3 4 [illegible]	
Total ..	1,93,899	2,154	240	..	1,008	17,570	18,578	·095	77·4	8·9	807·9	[illegible]	
					South Canara District.								
Mangalore	249,049	620	282	..	7,571	33,636	41,207	·165	181·6	2·1	883·1	2 [illegible]	
Kásaragód	243,881	1,032	245	..	2,344	28,879	31,223	·128	127·4	4·2	995·4	2 [illegible]	
Uppinangadi	110,367	951	184	..	1,236	9,822	11,058	·100	60·1	5·1	1,599·8	2 4 0	
Udipi	237,432	787	187	..	3,417	22,523	25,940	·109	138·7	4·2	1,269·6	2 4 0	
Coondapoor	115,113	512	122	..	1,686	12,119	13,805	·120	113·2	4·1	943·5	2 4 [illegible]	
Total ..	955,842	3,902	1,020	..	16,254	106,979	123,233	·129	120·8	3·8	937·1	..	
					Malabar District.								
Chirakal, excluding Cannanore cantonment	246,283	644	170	..	60	1,939	1,999	·008	11·1	3·2	1,448·7	3 4 0	
Kóttayam, excluding Tellicherry ..	139,365	458	151	62	113	4,160	4,335	·031	28·7	3·0	922·9	3 1 5	

APPENDIX B—*continued.*

Talukwar Statement showing consumption of Arrack, distribution of Shops, &c.

Taluk.	Population.	Area.	Number of shops opened.	20° under proof.	30° under proof.	60° under proof.	Total.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 30° under proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Rented—continued.													
Malabar District—continued.													
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	
Kurumbranád	261,024	538	812	..	..	17,943	17,943	·069	22·1	·6	321·5	2 4 0	
Calicut, excluding Town	148,877	326	378	322	335	12,353	13,010	·087	34·4	·8	393·8	3 0 0	
Ernád	296,143	811	591	..	..	11,828	11,828	·039	20·0	1·4	501·1	3 0 0	
Walawanád	308,102	963	720	..	..	16,035	16,035	·052	22·3	1·3	427·9	3 0 0	
Pálghat, excluding Town	306,115	622	542	..	..	30,751	30,751	·100	56·7	1·2	564·8	3 4 0	
Ponáni	392,654	390	1,080	..	..	12,463	12,463	·032	11·5	·3	363·6	2 4 0	
Total ..	2,098,563	4,734	4,534	384	508	107,472	108,364	·052	23·9	1·0	462·9	..	

AMÁNI.

Madras.

Division.	Population.	Area.	Shops.			Sales.			Consumption per head.			Sales per Shop.		Square miles per shop.	Population per shop.
			Colombo.	Pattai.	Total.	Colombo.	Pattai.	Total.	Colombo.	Pattai.	Total.	Colombo.	Pattai.		
		SQ. MLS.				GALLONS.	GALLONS.	GALLONS.				GALLONS.	GALLONS.		
1st Municipal Division	63,344	6·3	3	7	10	7,298	6,616	13,914	·11	·10	·21	2,432	945	·53	6,334
2nd do. do.	77,497	·7	10	6	16	27,825	7,761	35,586	·35	·10	·45	2,783	1,294	·04	4,844
3rd do. do.	51,292	·7	12	5	17	20,659	4,684	25,343	·40	·09	·49	1,722	937	·04	3,017
4th do. do.	10,793	3·9	1	3	4	3,133	3,090	6,223	·29	·28	·57	3,133	1,030	·97	2,698
5th do. do.	66,655	2·8	11	11	22	21,303	9,341	30,644	·31	·14	·45	1,940	849	·13	3,029
6th do. do.	19,010	5·4	..	2	2	..	1,913	1,913	..	·10	·10	..	956	2·70	9,505
7th do. do.	71,095	1·5	9	11	20	15,948	11,151	27,099	·22	·15	·37	1,772	1,014	·07	3,554
8th do. do.	37,940	6·5	2	8	10	3,411	4,435	7,846	·03	·11	·19	1,705	554	·65	3,794
Total ..	* 397,626	26·8	48	53	101	99,577	48,991	148,568	·25	·12	·37	2,075	924	·27	3,936

* Exclusive of a floating population of 8,222.

APPENDIX C.

COMBINED Arrack and Toddy and Toddy Rentals.

District.	Area.	Rental for 1884-85.	Rental for 1885-86.
	Combined Arrack and Toddy.	RS.	RS.
Godávari.	Rámachandrapuram ..	19,405	30,120
	Narsápur	24,110	31,120
	Amalápuram	18,130	36,440
	Rajahmundry	37,000	40,920
	Peddápuram	13,235	16,440
	Yernagúdem	17,580	23,840
	Cocanada and Coringa ..	44,100	43,360
	Pithápuram, Tuni	9,000	14,560
	Tanuku	24,030	26,720
	Bhímavaram	17,005	20,400
	Ellore	54,040	78,000
		2,77,635	3,61,920
Kistna.	Répalle	23,700	26,160
	Bápatla	21,700	25,440
	Guntúr	25,150	28,960
	Palnád	10,300	14,540
	Gudiváda	15,000	20,500
	Sattenapalle	9,000	11,680
	Bandar	70,600	81,280
	Vinukonda	4,050	6,320
	Vissanapet	7,700	7,220
	Núzvíd	15,500	21,040
	Narsaraopet	9,200	14,600
	Nandigáma	12,850	19,260
	Bezváda	24,750	36,640
		2,49,500	3,13,640
Kurnool.	Cumbum	27,000	29,680
	Márkápur	6,800	7,000
		33,800	36,680
South Canara.	Mangalore	68,300	67,400
	Udipi	29,150	35,300
	Kásaragód	24,600	19,700
	Uppinangadi	11,600	11,750
	Coondapoor	13,000	16,300
		1,46,650	1,50,450
Malabar.	Chirakal	65,000	55,900
	Kóttayam	34,500	28,400
	Kurumbranád	17,100	18,680
	Calicut	49,500	26,250
	Ernád	14,200	11,980
	Walawanád	8,300	10,425
	Ponáni	8,100	10,350
	Pálghat	18,400	23,590
		2,15,100	1,85,575
	Total ..	9,22,685	10,47,965
	Toddy.		
Ganjam.	Chicacole	4,300	3,504
	Parlákimedi	580	648
	Tekkali	1,110	1,080
	Tarlá	350	236
	Ichápur	2,200	1,763
	Ganjam (Tirastanam) ..	80	64
	Mansurkota	290	400
	Purushottapur	13	13
	Kallikót	130	128
	Atagadá	275	281
	Biridi	16	12
	Jalantra	500	408
	Bárava	700	576
	Mandasa	405	368
	Mohiri	101	296
	Humma and Pálúr	7	5
	Chikati, Jarada and Surangi. ..	230	132
	Goomsur	110	96

District.	Area.	Rental for 1884-85.	Rental for 1885-86.
		RS.	RS.
Ganjam—*continued.*	Suradá	510	500
	Dhárákót	71	176
	Badagada	265	216
	Sérgadá, Chinna Kimedi, Aska and Pedda Kimedi.	58	152
		12,301	11,055
Vizagapatam.	Sarvasiddhi	1,310	1,852
	Anakápalle	2,000	2,888
	Víravilli, ordinary	525	1,128
	Vizagapatam	12,510	14,704
	Srungavarapukóta, ordinary	630	1,448
	Vizianagrum	4,700	4,800
	Bimlipatam	1,905	2,256
	Chípurupalle	2,750	2,960
	Pálkonda, ordinary	1,515	2,380
	Gajapatinagar	1,515	1,128
	Sálúr, ordinary	265	320
	Bobbili	1,565	1,932
	Párvatipur, ordinary ..	205	404
	Golgonda	350	332
		31,745	38,532
Nellore.	Nellore	3,800	5,368
	Gúdúr taluk and Pólúr division.	5,120	6,496
	Rápúr taluk	890	2,428
	Atmakúr	1,120	3,200
	Kávali taluk	2,530	2,928
	Udayagiri	320	688
	Venkatagiri division ..	1,030	1,440
	Kandukúr	650	684
	Kanigiri	600	544
	Ongole	480	680
	Podili and Darsi divisions ..	150	129
		16,690	24,685
Cuddapah.	Cuddapah	4,400	6,096
	Siddhavattam	630	396
	Badvél	1,520	1,008
	Pullampet	5,630	8,584
	Proddutur	4,700	7,752
	Jammalamadugu	1,250	1,360
	Pulivendla	3,560	4,140
	Kadiri	6,660	8,192
	Ráyachóti	1,700	3,056
	Madanapalle	10,930	20,008
	Váyalpád	6,010	11,776
		46,990	72,368
Anantapur.	Gooty	14,000	10,080
	Tadpatri	17,050	18,400
	Dharmavaram	38,500	14,356
	Penukonda	19,100	15,688
	Hindupur	19,600	26,664
	Madakasíra	19,850	12,800
	Anantapur	32,000	23,732
		1,60,100	1,21,720
Bellary.	Bellary taluk	28,050	24,044
	Adóni taluk	25,050	45,948
	Álúr	3,800	5,114
	Ráyadrug	14,400	19,641
	Kúdligi	23,250	16,404
	Harpanahalli	10,750	14,460
	Hadagalli	5,050	4,360
	Hospet	38,700	55,364
	Bellary Cantonment ..	8,000	13,524
		1,57,050	1,78,859

APPENDIX C—*continued.*

Combined Arrack and Toddy and Toddy Rentals—*continued.*

District.	Area.	Rental for 1884-85.	Rental for 1885-86.
		RS.	RS.
Kurnool.	Rámallakót	58,100	64,600
	Nandikótkur	46,000	42,708
	Pattikonda	30,100	39,928
	Koilkuntla	5,800	5,300
	Nandyál	33,500	43,120
	Sirvél	4,100	3,960
		1,77,600	1,99,616
Chingleput.	Saidápet	14,200	24,000
	Ponnéri	15,600	22,640
	Tiruvallúr	9,500	13,600
	Conjeeveram	22,500	21,120
	Chingleput	13,400	18,560
	Madurántakam	20,000	23,440
		95,200	1,23,360
North Arcot.	Palmanér	6,050	6,424
	Punganúr	5,000	7,976
	Kangundi	4,700	6,180
	Kárvetnagar	7,100	12,080
	Chandragiri	6,250	10,072
	Kálahasti	1,650	4,096
	Wandiwash	3,050	7,288
	Pólúr	5,200	7,200
	Árni	3,850	5,600
	Chittoor	6,250	12,664
	Arcot	13,500	23,360
	Vellore	17,100	20,680
	Gudiyátam	26,100	37,400
	Wálajápet	16,450	3,0104
		1,22,250	1,91,124
South Arcot.	Cuddalore	59,375	58,800
	Tirukoilúr	3,000	3,200
	Kallakurchi	2,000	3,200
	Tindivanam	16,500	18,820
	Villupuram	12,775	13,440
	Tiruvannámalai	3,000	2,480
	Chidambaram	50,050	55,920
	Vriddháchalam	3,525	3,480
		1,50,225	1,59,340
Tanjore.	Tanjore	65,000	70,380
	Tiruturaipúndi	35,200	35,360
	Mannárgudi	36,050	69,440
	Patukóta	14,150	19,108
	Máyavaram	66,050	52,600
	Kumbakónam	99,900	85,440
	Shiyáli	30,250	27,700
	Negapatam	65,150	75,696
	Nannilam	68,000	84,828
		4,79,750	5,20,552
Trichinopoly.	Trichinopoly	53,000	45,920
	Musiri	8,900	9,964
	Kulitalai	7,000	6,651
	Udayárpálaiyam	800	1,688
	Perambalúr	1,100	2,297
		70,800	66,520
Madura.	Ramnad	13,000	27,752
	Sivaganga	17,200	18,408
	Madura	9,000	28,084
	Tirumangalam	250	1,012
	Periyakulam	1,125	1,528
	Melúr	3,300	7,688
	Dindigul	1,500	2,824
	Palni	1,275	1,656
		46,650	88,952
Tinnevelly.	Tinnevelly	9,300	10,680
	Nánguneri	5,000	5,176
	Ambásamudram	9,600	12,180
	Tenkási	7,000	7,380
	Sankaranainárkoil	7,300	5,376
	Sátúr	500	968
	Tenkarai	13,000	11,920
	Otapidáram	8,100	7,520
	Srívilliputur	11,300	14,920
		71,100	76,120
Coimbatore.	Coimbatore	49,500	73,320
	Palladam	16,050	24,800
	Satyamangalam	15,000	17,648
	Kollegál	6,250	5,040
	Erode	16,750	27,736
	Dhárápuram	9,950	10,320
	Karúr	9,850	12,832
	Bhaváni	5,500	9,724
	Polláchi	10,000	19,072
	Udamalpet	1,800	2,704
		1,40,650	2,03,196
Salem.	Dharmapuri	4,000	6,960
	Krishnagiri	8,600	14,760
	Tirupatúr	19,500	30,440
	Uttankarai	3,600	5,128
	Salem	49,100	84,852
	Atúr	7,300	11,384
	Námakal	13,700	22,888
	Tiruchengód	12,200	24,484
	Hosúr	43,000	61,688
		1,61,000	2,62,584
Malabar.	Toddy shops in the five towns	..	76,330
	Madras	3,43,921	3,55,234
	Total ..	22,84,022	27,70,047
	Grand Total ..	32,06,707	38,18,012

APPENDIX D.

STATEMENT showing the Demand, Collection and Balance of Abkári Revenue in the Madras Presidency for 1885-86.

Arrack.

District.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remission. Arrears.	Remission. Current.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	675	1,03,532	1,04,207	675	92,782	93,457	..	..	..	10,750	10,750
Vizagapatam ..	18,597	1,85,374	2,03,971	14,810	1,55,539	1,70,349	2,971	..	816	29,835	30,651
Godávari ..	..	..	..	..	..	..	..	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	* 12,446	1,32,696	1,45,142	11,520	1,28,558	1,40,078	..	..	926	4,138	5,064
Cuddapah ..	4,683	2,33,077	2,37,760	4,683	2,07,374	2,12,057	..	..	..	25,703	25,703
Anantapur ..	..	93,009	93,009	..	93,009	93,009	..	..	..	..	..
Bellary ..	* 6,005	2,81,142	2,87,147	4,124	2,78,693	2,82,817	..	..	1,881	2,449	4,330
Kurnool ..	..	1,16,008	1,16,008	..	1,16,008	1,16,008	..	..	..	..	..
Madras ..	3	7,90,148	7,90,151	3	7,90,148	7,90,151	..	..	..	..	..
Chingleput ..	246	2,04,773	2,05,019	111	2,03,140	2,03,251	135	..	..	1,633	1,633
North Arcot ..	18,190	3,86,478	4,04,668	17,391	3,72,933	3,90,324	..	..	799	13,545	14,344
South Arcot ..	..	2,11,056	2,11,056	..	2,00,253	2,00,253	..	..	..	10,803	10,803
Tanjore ..	2,109	1,18,748	1,20,857	2,029	1,18,484	1,20,513	..	..	80	264	344
Trichinopoly ..	6,016	1,25,900	1,31,916	6,016	1,25,843	1,31,859	..	..	..	57	57
Madura ..	873	1,65,620	1,66,493	841	1,65,605	1,66,446	..	..	32	15	47
Tinnevelly ..	..	1,18,573	1,18,573	..	1,17,742	1,17,742	..	..	..	831	831
Coimbatore ..	21,968	2,66,898	2,88,866	16,495	2,22,330	2,38,825	..	..	5,473	44,568	50,041
Nilgiris ..	10,750	1,97,632	2,08,382	6,179	1,93,622	1,99,801	302	..	4,269	4,010	8,279
Salem ..	1,039	2,37,664	2,38,703	..	2,33,078	2,33,078	..	..	1,039	4,586	5,625
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	3,550	82,789	86,339	3,550	75,889	79,439	..	..	..	6,900	6,900
Total ..	*1,07,150	40,51,117	41,58,267	88,427	38,91,030	39,79,457	3,408	..	15,315	1,60,087	1,75,402

* Revised since the submission of the last Administration Report.

Joint Arrack and Toddy.

District.	Demand. Arrears at the beginning of the year.	Demand. Current.	Demand. Total.	Collection. Arrears.	Collection. Current.	Collection. Total.	Remission. Arrears.	Remission. Current.	Balance. Arrears.	Balance. Current.	Balance. Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Godávari ..	10,829	3,76,484	3,87,313	10,829	3,75,236	3,86,065	..	..	..	1,248	1,248
Kistna ..	49,110	3,18,540	3,67,650	49,110	3,14,060	3,63,170	..	..	..	4,480	4,480
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	..	40,119	40,119	..	39,897	39,897	..	..	..	222	222
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevlly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	5,525	1,50,450	1,55,975	3,223	1,50,450	1,53,673	..	..	2,302	..	2,302
Malabar ..	..	1,83,770	1,83,770	..	1,73,669	1,73,669	..	..	..	10,101	10,101
Total ..	65,464	10,69,363	11,34,827	63,162	10,53,312	11,16,474	..	..	2,302	16,051	18,353

APPENDIX D—continued.

Statement showing the Demand, Collection and Balance of Abkári Revenue in the Madras Presidency for 1885-86.

Toddy.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,394	11,054	12,448	1,082	10,486	11,568	..	..	312	568	880
Vizagapatam ..	988	38,536	39,524	988	38,433	39,421	..	..	..	103	103
Godávari ..	3,210	..	3,210	..	..	..	3,210	..	..	..	..
Kistna ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	2,828	23,048	25,876	670	23,033	23,703	..	..	2,158	15	2,173
Cuddapah ..	..	72,369	72,369	..	67,220	67,220	..	..	..	5,149	5,149
Anantapur ..	5,912	1,15,596	1,21,508	4,448	1,14,314	1,18,762	..	..	1,464	1,282	2,746
Bellary ..	631	1,81,442	1,82,073	631	1,81,275	1,81,906	..	..	..	167	167
Kurnool ..	..	2,18,331	2,18,331	..	2,10,165	2,10,165	..	..	..	8,166	8,166
Madras ..	11,543	3,55,234	3,66,777	11,202	3,43,595	3,54,797	341	..	..	11,639	11,639
Chingleput ..	142	1,23,360	1,23,502	142	1,22,860	1,23,002	..	..	..	500	500
North Arcot ..	12,531	2,04,367	2,16,898	12,531	1,95,521	2,08,052	..	..	..	8,846	8,846
South Arcot ..	8,399	1,59,340	1,67,739	8,399	1,58,267	1,66,666	..	..	..	1,073	1,073
Tanjore ..	20,721	5,20,552	5,41,273	20,721	5,16,022	5,36,743	..	..	..	4,530	4,530
Trichinopoly ..	..	59,674	59,674	..	59,674	59,674	..	..	..	..	..
Madura ..	..	88,952	88,952	..	88,952	88,952	..	..	..	..	..
Tinnevelly ..	..	76,120	76,120	..	74,458	74,458	..	..	..	1,662	1,662
Coimbatore ..	10,785	2,03,196	2,13,981	10,766	2,01,404	2,12,170	19	..	..	1,792	1,792
Nílgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	2,76,933	2,76,933	..	2,66,049	2,66,049	..	..	..	10,884	10,884
South Canara ..	..	..	..	..	..	..	..	..	..	..	..
Malabar ..	..	70,270	70,270	..	67,750	67,750	..	..	..	2,520	2,520
Total ..	79,084	27,98,374	28,77,458	71,580	27,39,478	28,11,058	3,570	..	3,934	58,896	62,830

Miscellaneous.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	5,546	5,546	..	5,546	5,546	..	..	..	..	..
Vizagapatam ..	..	1,289	1,289	..	1,261	1,261	..	..	..	28	28
Godávari ..	..	3,771	3,771	..	3,771	3,771	..	..	..	..	..
Kistna ..	..	3,156	3,156	..	3,156	3,156	..	..	..	..	..
Nellore ..	..	3,628	3,628	..	3,555	3,555	..	..	..	73	73
Cuddapah ..	..	4,399	4,399	..	4,393	4,393	..	..	..	6	6
Anantapur ..	..	4,333	4,333	..	4,333	4,333	..	..	..	..	..
Bellary ..	..	9,884	9,884	..	9,884	9,884	..	..	..	..	..
Kurnool ..	..	621	621	..	621	621	..	..	..	..	..
Madras ..	48	19,520	19,568	48	19,303	19,351	..	17	..	200	200
Chingleput ..	..	830	830	..	830	830	..	..	..	..	..
North Arcot ..	3,078	13,547	16,625	116	12,996	13,112	2,958	..	4	551	555
South Arcot ..	..	4,854	4,854	..	4,854	4,854	..	..	..	..	..
Tanjore ..	..	4,206	4,206	..	4,206	4,206	..	..	..	..	..
Trichinopoly ..	..	4,062	4,062	..	4,062	4,062	..	..	..	..	..
Madura ..	..	2,862	2,862	..	2,862	2,862	..	..	..	..	..
Tinnevelly ..	..	3,581	3,581	..	3,356	3,356	..	..	..	225	225
Coimbatore ..	..	4,389	4,389	..	4,389	4,389	..	..	..	..	..
Nílgiris ..	..	21,114	21,114	..	20,659	20,659	..	..	..	455	455
Salem ..	..	4,198	4,198	..	3,928	3,928	..	..	..	270	270
South Canara ..	24	1,106	1,130	7	1,089	1,096	..	..	17	17	34
Malabar ..	..	13,352	13,352	..	13,352	13,352	..	..	..	..	..
Total ..	3,150	1,34,248	1,37,398	171	1,32,406	1,32,577	2,958	17	21	1,825	1,846

APPENDIX D—continued.

Statement showing the Demand, Collection and Balance of Abkári Revenue in the Madras Presidency for 1885-86.

Total.

District.	Demand.			Collection.			Remission.		Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	2,069	1,20,132	1,22,201	1,757	1,08,814	1,10,571	..	..	312	11,318	11,630
Vizagapatam ..	19,585	2,25,199	2,44,784	15,798	1,95,233	2,11,031	2,971	..	816	29,966	30,782
Godávari ..	14,039	3,80,255	3,94,294	10,829	3,79,007	3,89,836	3,210	..	..	1,248	1,248
Kistna ..	49,110	3,21,696	3,70,806	49,110	3,17,216	3,66,326	..	..	..	4,480	4,480
Nellore ..	15,274	1,59,372	1,74,646	12,190	1,55,146	1,67,336	..	..	3,084	4,226	7,310
Cuddapah ..	4,683	3,09,845	3,14,528	4,683	2,78,987	2,83,670	..	..	..	30,858	30,858
Anantapur ..	5,912	2,12,938	2,18,850	4,448	2,11,656	2,16,104	..	..	1,464	1,282	2,746
Bellary ..	6,636	4,72,468	4,79,104	4,755	4,69,852	4,74,607	..	..	1,881	2,616	4,497
Kurnool ..	..	3,75,079	3,75,079	..	3,66,691	3,66,691	..	..	..	8,388	8,388
Madras ..	11,594	11,64,902	11,76,496	11,253	11,53,046	11,64,299	341	17	..	11,839	11,839
Chingleput ..	388	3,28,963	3,29,351	253	3,26,830	3,27,083	135	..	..	2,133	2,133
North Arcot ..	33,799	6,04,392	6,38,191	30,038	5,81,450	6,11,488	2,958	..	803	22,942	23,745
South Arcot ..	8,399	3,75,250	3,83,649	8,399	3,63,374	3,71,773	..	..	..	11,876	11,876
Tanjore ..	22,830	6,43,506	6,66,336	22,750	6,38,712	6,61,462	..	..	80	4,794	4,874
Trichinopoly ..	6,016	1,89,636	1,95,652	6,016	1,89,579	1,95,595	..	..	..	57	57
Madura ..	873	2,57,434	2,58,307	841	2,57,419	2,58,260	..	..	32	15	47
Tinnevelly ..	..	1,98,274	1,98,274	..	1,95,556	1,95,556	..	..	..	2,718	2,718
Coimbatore ..	32,753	4,74,483	5,07,236	27,261	4,28,123	4,55,384	19	..	5,473	46,360	51,833
Nílgiris ..	10,750	2,18,746	2,29,496	6,179	2,14,281	2,20,460	302	..	4,269	4,465	8,734
Salem ..	1,039	5,18,795	5,19,834	..	5,03,055	5,03,055	..	..	1,039	15,740	16,779
South Canara ..	5,549	1,51,556	1,57,105	3,230	1,51,539	1,54,769	..	..	2,319	17	2,336
Malabar ..	3,550	3,50,181	3,53,731	3,550	3,30,660	3,34,210	..	..	..	19,521	19,521
Total ..	2,54,848	80,53,102	83,07,950	2,23,340	78,16,226	80,39,566	9,936	17	21,572	2,36,859	2,58,431

APPENDIX D-1.

COMPARATIVE Statement of Collections of Abkári Revenue for 1885-86 according to the Treasury Account.

District.	1884-85.					1885-86.					Increase or decrease.
	Arrack.	Joint Arrack and Toddy.	Toddy.	Miscellaneous.	Total.	Arrack.	Joint Arrack and Toddy.	Toddy.	Miscellaneous.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,02,621	..	12,025	2,240	1,16,886	94,171	..	11,571	6,021	1,11,763	− 5,123
Vizagapatam ..	1,54,550	..	39,823	801	1,95,174	1,70,360	..	39,277	1,293	2,10,930	+ 15,756
Godávari ..	..	2,88,844	..	1,513	2,90,357	..	3,89,682	..	2,589	3,94,271	+ 1,03,914
Kistna ..	..	2,21,544	..	889	2,22,433	..	3,67,861	..	3,660	3,71,521	+ 1,49,088
Nellore ..	1,28,851	..	21,166	2,539	1,52,556	1,33,936	..	23,344	4,053	1,61,333	+ 8,777
Cuddapah ..	2,10,157	..	47,113	1,659	2,58,929	2,10,920	..	67,220	5,199	2,83,339	+ 24,410
Anantapur ..	92,061	..	1,59,483	1,749	2,53,293	91,925	..	1,15,287	4,489	2,11,701	− 41,592
Bellary ..	3,09,993	..	1,61,075	6,471	4,77,539	3,04,920	..	1,83,764	10,195	4,98,879	+ 21,340
Kurnool ..	1,34,616	33,799	1,77,600	700	3,46,715	1,00,793	39,897	2,12,392	466	3,53,548	+ 6,833
Madras ..	7,78,778	..	3,39,505	5,786	11,24,069	8,02,280	..	3,57,468	19,493	11,79,241	+ 55,172
Chingleput ..	1,92,861	..	1,00,957	1,386	2,95,204	1,91,849	..	1,39,905	796	3,32,550	+ 37,346
North Arcot ..	3,34,838	..	1,16,831	6,502	4,58,171	3,91,907	..	1,82,369	10,911	5,85,187	+ 1,27,016
South Arcot ..	2,14,133	..	1,51,970	1,575	3,67,678	2,11,763	..	1,67,307	5,289	3,84,359	+ 16,681
Tanjore ..	1,20,018	..	4,59,576	2,130	5,81,724	1,23,993	..	5,36,846	5,262	6,66,101	+ 84,377
Trichinopoly ..	1,35,850	..	79,260	2,555	2,17,665	1,36,129	..	59,920	4,467	2,00,516	− 17,149
Madura ..	1,49,630	..	46,265	441	1,96,336	1,50,309	..	89,521	3,662	2,43,492	+ 47,156
Tinnevelly ..	1,12,976	..	71,100	2,103	1,86,179	1,17,151	..	74,458	4,347	1,95,956	+ 9,777
Coimbatore ..	1,82,057	..	1,38,264	2,400	3,22,721	2,66,629	..	2,10,833	4,215	4,81,677	+ 1,58,956
Nílgiris ..	1,80,834	..	..	8,806	1,89,640	2,02,010	..	..	22,393	2,24,403	+ 34,763
Salem ..	2,17,333	..	1,62,006	3,004	3,82,343	2,33,300	..	2,71,836	3,992	5,09,128	+ 1,26,785
South Canara ..	..	1,63,268	..	1,163	1,64,431	..	1,53,673	2,952	1,282	1,57,907	− 6,524
Malabar ..	34,352	2,34,606	..	3,600	2,72,558	54,199	1,73,669	67,750	15,274	3,10,892	+ 38,334
											+10,66,481 − 70,388
Total ..	37,86,509	9,42,061	22,84,019	60,012	70,72,601	39,88,544	11,24,782	28,14,020	1,41,348	80,68,694	+ 9,96,093

APPENDIX D-2.

MEMORANDUM explaining the cause of the difference between the collections as shown in the Accountant-General's books and those as per the Consolidated Abkári Demand, Collection and Balance Statement for 1885-86.

District.	Amount as per Accountant-General's books.	Deduct: Collections made on account of other districts.	Deduct: Collections on account of future kists.	Net collections.	Add: Collections made in other districts.	Add: Collections made in advance in 1884-85 and brought to account in 1885-86.	Amount as per column 7 of the demand, collection and balance statement, being the total of columns 5, 6 and 7 of this memorandum.	Remarks.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Ganjam ..	1,11,763	203	989	1,10,571	..	..	1,10,571	
Vizagapatam ..	2,10,930	..	428	2,10,502	51	478	2,11,031	
Godávari ..	3,94,271	..	5,444	3,88,827	..	1,009	3,89,836	
Kistna ..	3,71,521	..	5,470	3,66,051	..	275	3,66,326	
Nellore ..	1,61,333	..	905	1,60,428	666	851 * 5,391	1,67,336	* Under correspondence.
Cuddapah ..	2,83,339	..	3,252	2,80,087	3,143	400 † 40	2,83,670	† Collected and credited to "*Police.*"
Anantapur ..	2,11,701	437	1,731	2,09,533	2,518	510 ‡ 2,116 § 1,427	2,16,104	‡ Refunded on account of the excess collections of 1884-85.
Bellary ..	4,98,879	21,057 ‖ 531	4,368	4,72,923	313	1,371	4,74,607	§ Under correspondence. ‖ Collected in 1884-85 on account of the demand of that year, but held in deposit and brought to account in 1885-86.
Kurnool ..	3,53,548	283	2,950	3,50,315	13,102	3,274	3,66,691	
Madras ..	11,79,241	14,917	25	11,64,299	..	..	11,64,299	
Chingleput ..	3,32,550	19,508	1,362	3,11,680	15,280	123	3,27,083	
North Arcot ..	5,85,187	6,607	2,240	5,76,340	31,728	3,420	6,11,488	
South Arcot ..	3,84,359	10,224	2,362	3,71,773	..	..	3,71,773	
Tanjore ...	6,66,101	3,503	1,246	6,61,352	..	110	6,61,462	¶ Refunded on account of the excess collections of 1884-85.
Trichinopoly ..	2,00,516	6,868	2,317	1,91,331	3,400	596 ¶ 229 ** 39	1,95,595	** Credited to "*Police.*"
Madura ..	2,43,492	566	838	2,42,088	16,137	35	2,58,260	
Tinnevelly ..	1,95,956	..	991	1,94,965	..	591	1,95,556	
Coimbatore ..	4,81,677	27,420	967	4,53,290	..	2,094	4,55,384	
Nílgiris ..	2,24,403	..	3,948	2,20,455	..	5	2,20,460	
Salem ..	5,09,128	9,505	31	4,99,592	3,463	..	5,03,055	
South Canara ..	1,57,907	..	3,388	1,54,519	..	250	1,54,769	
Malabar ..	3,10,892	..	1,922	3,08,970	24,984	256	3,34,210	
Total ..	80,68,694	1,21,629	47,174	78,99,891	1,14,785	24,890	80,39,566	

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APPENDIX E.

No. 1.—TOTAL Revenue derived from Duty upon the consumption of Spirits and Fermented Liquors.

District.	Population: Muhammadans.	Population: Hindus and Others.	Population: Total.	Population: Number of Persons to the Square Mile.	Revenue from Duty on: Spirits.	Revenue from Duty on: Beer and other Fermented Liquors, including Toddy.	Revenue Total.	Incidence per Head of Population.	Number of Licenses for Retail of any of the foregoing.	Population per License.
					RS.	RS.	RS.	RS. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	1,09,078	11,054	1,20,132	0 1 1	1,442	1,213
Vizagapatam	20,403	2,464,738	2,485,141	143	1,86,663	38,536	2,25,199	0 1 5	2,340	1,062
Godávari	38,798	1,752,714	1,791,512	244	(a) 3,80,255	..	3,80,255	0 3 5	1,630	1,093
Kistna	87,161	1,461,319	1,548,480	183	(a) 3,21,696	..	3,21,696	0 3 4	3,405	455
Nellore	61,344	1,158,892	1,220,236	140	1,36,324	23,048	1,59,372	0 2 1	1,414	863
Cuddapah	97,749	1,023,289	1,121,038	128	2,37,476	72,369	3,09,845	0 4 5	1,181	949
Anantapur	40,239	559,650	599,889	118	97,342	1,15,596	2,12,938	0 5 8	1,236	485
Bellary	69,767	667,040	736,807	125	2,91,026	1,81,442	4,72,468	0 10 3	1,043	706
Kurnool	81,827	627,478	709,305	91	(b) 1,56,748	2,18,331	3,75,079	0 8 6	1,452	488
Madras	50,298	355,550	405,848	15,031	(c) 6,53,046	3,55,234	(c) 10,08,280	2 7 9	880	461
Chingleput	25,034	956,347	981,381	345	2,05,603	1,23,360	3,28,963	0 5 4	961	1,021
North Arcot	82,438	1,735,376	1,817,814	251	4,00,025	2,04,367	6,04,392	0 5 4	1,582	1,149
South Arcot	48,289	1,766,449	1,814,738	372	2,15,910	1,59,340	3,75,250	0 3 4	1,500	1,210
Tanjore	112,058	2,018,325	2,130,383	583	1,22,954	5,20,552	6,43,506	0 4 10	2,584	820
Trichinopoly	34,104	1,180,929	1,215,033	341	1,29,962	59,674	1,89,636	0 2 6	562	2,162
Madura	140,948	2,027,732	2,168,680	258	1,68,482	86,952	2,57,434	0 1 11	2,081	1,042
Tinnevelly	89,767	1,609,980	1,699,747	316	1,22,154	76,120	1,98,274	0 1 10	1,553	1,090
Coimbatore	37,855	1,619,835	1,657,690	211	2,71,287	2,03,196	4,74,483	0 4 7	1,501	1,104
Nílgiris	3,531	87,503	91,034	95	2,18,746	..	2,18,746	2 6 5	125	728
Salem	51,092	1,548,503	1,599,595	209	2,41,862	2,76,933	5,18,795	0 5 2	1,835	872
South Canara	93,652	865,862	959,514	246	(a) 1,51,556	..	1,51,556	0 2 6	1,029	932
Malabar	652,198	1,712,837	2,365,035	410	(b) 2,79,911	70,270	3,50,181	0 2 4	5,031	470
Total ..	1,924,625	28,943,879	30,868,504	221	50,98,106	27,98,374	78,96,480	0 4 1	36,366	849

Import duty on spirits	4,01,208
Do. on wines, &c.	86,951
Grand Total ..	83,84,639

(a) Includes also the toddy revenue of the district, as the arrack and toddy farms are not rented separately.
(b) Includes the toddy revenue, in Kurnool, of the Cumbum and Márkápur talúks and in Malabar, of the rural tracts in which the arrack and toddy farms are rented out together.
(c) Demand after deducting cost of Puttai and Colombo arrack.

APPENDIX E—*continued.*

No. 2.—REVENUE derived from Duty on the consumption of Spirits.

District.	Population: Muhammadans.	Population: Hindus and Others.	Population: Total.	Population: Number of Persons to the Square Mile.	Number of Wholesale Licenses (European Liquors).	Revenue from Excised Duty on: Foreign Spirits imported.	Revenue from Excised Duty on: Country Spirits.	Revenue from Excised Duty on: Total.	Incidence per Head.	Number of Licenses for Retail (Country and European Liquors).	Population per License.
						RS.	RS.	RS.	RS. A. P.		
Ganjam	6,073	1,743,531	1,749,604	223	1	3,467	1,05,611	1,09,078	0 1 0	921	1,900
Vizagapatam	20,403	2,464,738	2,485,141	143	2	963	1,85,700	1,86,663	0 1 2	1,620	1,534
Godávari	38,798	1,752,714	1,791,512	244	2	3,419	3,76,836	(a) 3,80,255	0 3 5	1,630	1,099
Kistna	87,161	1,461,319	1,548,480	183	3	2,272	3,19,424	(a) 3,21,696	0 3 4	3,405	455
Nellore	61,344	1,158,892	1,220,236	140	1	578	1,35,746	1,36,324	0 1 9	721	1,692
Cuddapah	97,749	1,023,289	1,121,038	128	..	1,303	2,36,173	2,37,476	0 3 5	570	1,967
Anantapur	40,239	559,650	599,889	118	1	1,255	96,087	97,342	0 2 7	350	1,714
Bellary	69,767	667,040	736,807	125	2	531	2,90,495	2,91,026	0 6 4	334	2,206
Kurnool	81,827	627,478	709,305	91	1	325	1,56,423	(b) 1,56,748	0 3 6	709	1,000
Madras	50,298	355,550	405,848	15,031	..	(c) 4,46,397	2,06,649	6,53,046	1 9 9	229	1,772
Chingleput	25,034	956,347	981,381	345	..	492	2,05,111	2,05,603	0 3 4	381	2,576
North Arcot	82,438	1,735,376	1,817,814	251	..	8,016	3,92,009	4,00,025	0 3 6	653	2,784
South Arcot	48,289	1,766,449	1,814,738	372	..	22,789	1,93,121	2,15,910	0 1 11	1,015	1,788
Tanjore	112,058	2,018,325	2,130,383	583	1	1,105	1,21,849	1,22,954	0 0 11	321	6,636
Trichinopoly	34,104	1,180,929	1,215,033	341	..	1,151	1,28,811	1,29,962	0 1 9	347	3,502
Madura	140,948	2,027,732	2,168,680	258	4	1,895	1,66,587	1,68,482	0 1 3	866	2,504
Tinnevelly	89,767	1,609,980	1,699,747	316	9	768	1,21,386	1,22,154	0 1 2	783	2,172
Coimbatore	37,855	1,619,835	1,657,690	211	1	1,325	2,69,962	2,71,287	0 2 7	610	2,717
Nilgiris	3,531	87,503	91,034	95	7	30,417	1,88,329	2,18,746	2 6 5	125	728
Salem	51,092	1,548,503	1,599,595	209	..	899	2,40,963	2,41,862	0 2 5	686	2,332
South Canara	93,652	865,862	959,514	246	..	487	1,51,069	(a) 1,51,556	0 2 6	1,028	933
Malabar	652,198	1,712,837	2,365,035	410	14	1,571	2,78,340	(b) 2,79,911	0 1 11	4,848	488
Total ..	1,924,625	28,943,879	30,868,504	221	49	5,31,425	45,66,681	50,98,106	0 2 9	22,152	1,393
Import duty on spirits ..						4,01,208					
Grand Total ..						9,32,633					

(a) Includes also the toddy revenue of the district, as the arrack and toddy farms are not rented separately.
(b) Includes the toddy revenue, in Kurnool, of the Cumbum and Márkápur taluks and in Malabar, of the rural tracts in which the arrack and toddy farms are rented out together.
(c) The major portion of this is the duty on Colombo arrack.

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APPENDIX E—*continued.*

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

District.	Population: Muhammadans.	Population: Hindus and Others.	Population: Total.	Population: Number of Persons to the Square Mile.	Number of Licenses: Wholesale.	Number of Licenses: Retail.	Rate of Licensed Duty: Rate of Duty per Imperial Gallon, London Proof.	Rate of Licensed Duty: Retail.	Still-head Duty: Rate of Duty per Imperial Gallon, London Proof.	Still-head Duty: Number of Gallons on which Duty was levied.	Still-head Duty: Average Strength.	Still-head Duty: Total Duty collected.	Incidence of Still-head Duty per Gallon.	Incidence of total Duty collected per Gallon.	Total Revenue.	Incidence per Head.	Population per Retail License.
										GALS.		RS.	RS. A. P.	RS. A. P.	RS.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	1	12	..	..	..	500*	O. P.	3,020	6 0 8	6 0 8	3,467	0 0 ·4	145,800
Vizagapatam ..	20,403	2,464,738	2,485,141	143	2	22	..	..	..	..	..	..	..	..	963	0 0 ·08	112,961
Godávari	38,798	1,752,714	1,791,512	244	2	61	..	..	..	..	..	..	..	..	3,419	0 0 ·2	29,369
Kistna	87,161	1,461,319	1,548,480	183	3	34	..	..	..	..	..	..	..	..	2,272	0 0 ·2	45,542
Nellore	61,344	1,158,892	1,220,236	140	1	17	..	..	..	..	..	..	..	..	578	0 0 ·09	71,779
Cuddapah	97,749	1,023,289	1,121,038	128	..	21	..	..	..	..	..	..	..	..	1,303	0 0 ·2	53,383
Anantapur	40,239	559,650	599,889	118	1	9	..	..	..	..	..	..	..	..	1,255	0 0 ·4	66,654
Bellary	69,767	667,040	736,807	125	2	15	..	..	..	..	..	..	..	..	531	0 0 ·1	49,120
Kurnool	81,827	627,478	709,305	91	1	6	..	..	..	..	..	..	..	..	325	0 0 ·09	118,217
Madras	50,298	355,550	405,848	15,031	..	128	..	..	..	99,577	25U. P.†	4,29,474	4 5 0	4 5 0	4,46,397	1 1 7·2	3,171
Chingleput	25,034	956,347	981,381	345	..	10	..	..	..	..	..	..	..	..	492	0 0 ·09	98,138
North Arcot	82,438	1,735,376	1,817,814	251	..	59	..	..	..	a 1,217*	..	a 4,466	3 10 9	3 10 9	8,016	0 0 3·5	30,810
South Arcot	48,289	1,766,449	1,814,738	372	..	24	..	..	..	b 13,915*	..	b 22,140	1 9 5	1 9 5	22,789	0 0 2·4	75,614
Tanjore	112,058	2,018,325	2,130,383	583	1	32	..	..	..	..	..	..	..	..	1,105	0 0 ·09	66,574
Trichinopoly ..	34,104	1,180,929	1,215,033	341	..	32	..	..	..	..	..	..	..	..	1,151	0 0 ·2	37,970
Madura	140,948	2,027,732	2,168,680	258	4	34	..	..	..	..	..	..	..	..	1,895	0 0 ·2	63,785
Tinnevelly	89,767	1,609,980	1,699,747	316	9	24	..	..	..	..	..	..	..	..	768	0 0 ·09	70,823
Coimbatore	37,855	1,619,835	1,657,690	211	1	22	..	..	..	..	..	..	..	..	1,325	0 0 ·2	75,350
Nilgiris*	3,531	87,503	91,034	95	7	73	..	..	..	4,293*	Proof	17,172	4 0 0	4 0 0	30,417	5 4 ·4	1,247
Salem	51,092	1,548,503	1,599,595	209	..	34	..	..	..	26*	Proof	104	4 0 0	4 0 0	899	0 0 ·01	47,047
South Canara ..	93,652	865,862	959,514	246	..	8	..	..	..	..	..	..	..	..	487	0 0 ·1	119,939
Malabar	652,198	1,712,837	2,365,035	410	14	102	..	..	..	..	..	..	..	..	1,571	0 0 ·1	[illegible]
Total ..	1,924,625	28,943,879	30,868,504	221	49	779	..	..	..	1,19,[illegible]	..	4,76,376	3 15 9	3 15 9	5,31,425	0 0 3·3	38,342
Import duty on spirits ..															4,01,208		
Grand Total ..															9,32,633		

* *Note.*—These are spirits manufactured in British India and excised at tariff rates.
† Colombo arrack.
a Includes 131 gallons of Methylated spirits on which a duty of Rs. 16-11-2 was collected.
b Includes 1[illegible],631 gallons of Methylated spirits on which a duty of Rs. 508-0-0 was collected.

APPENDIX E—*continued.*

No. 4.—REVENUE derived from Duty on consumption of Country Spirits.

District.	Population. Muhammadans.	Population. Hindus and Others.	Population. Total.	Population. Number of Persons to the Square Mile.	Number of Government Central Distilleries.	Number of Licenses. Wholesale Shops.	Number of Licenses. Retail Shops.	Rate of License Duty. Wholesale.	Rate of License Duty. Retail.	Amount of Revenue. Still-head Duty vend Farms, &c.	Amount of Revenue. Farming of Out-still not of fixed Capacity.	Amount of Revenue. Total.	Consumption in Imperial Gallons.	Average Strength Under Proof.	Consumption in Imperial Gallons, London Proof.	Rate of Duty per Imperial Gallon, London Proof.	Revenue per Head.	Population per Retail Licenses.
										RS.	RS.	RS.				RS. A. P.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	909	..	..	1,05,611	..	1,05,611	62,451	60 u. p.	27,020	3 14 6	0 1 0	1,925
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	1,598	..	..	1,85,700	..	1,85,700	1,12,472	Do.	49,914	3 11 6	0 1 2	1,555
Godávari	38,798	1,752,714	1,791,512	244	..	..	1,569	..	..	..	3,76,836	a 3,76,836	6,59,679	Do.	2,64,332	..	0 3 4	1,142
Kistna	87,161	1,461,319	1,548,480	183	..	..	3,371	..	..	..	3,19,424	a 3,19,424	3,51,420	Do.	1,60,448	..	0 3 4	459
Nellore	61,344	1,158,892	1,220,236	140	..	..	704	..	..	1,35,746	..	1,35,746	44,211	30 u. p.	30,948	4 6 2	0 1 9	1,733
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	549	..	..	2,36,173	..	2,36,173	54,556	Do.	38,189	6 2 11	0 3 4	2,042
Anantapur	40,239	559,650	599,889	118	..	..	341	..	..	96,087	..	96,087	26,601	Do.	18,679	4 14 4	0 2 7	1,759
Bellary	69,767	667,040	736,807	125	..	..	319	..	..	2,90,495	..	2,90,495	76,038	Do.	54,225	5 5 9	0 6 4	2,310
Kurnool	81,827	627,478	709,305	91	..	..	703	..	..	1,16,304	40,119	b 1,56,423	66,641	Do.	43,171	..	0 3 6	1,009
Madras	50,298	355,550	405,848	15,031	..	..	101	..	..	2,06,649	..	2,06,649	48,991	Do.	34,294	6 0 5	0 8 2	4,018
Chingleput	25,034	956,347	981,381	345	..	..	371	..	..	2,05,111	..	2,05,111	68,435	Do.	47,905	4 4 6	0 3 4	2,645
North Arcot	82,438	1,735,376	1,817,814	251	..	..	594	..	..	3,92,009	..	3,92,009	1,17,441	Do.	83,272	4 11 4	0 3 5	3,060
South Arcot	48,289	1,766,449	1,814,738	372	..	..	991	..	..	1,93,121	..	1,93,121	90,505	Do.	63,353	3 0 9	0 1 8	1,831
Tanjore	112,058	2,018,325	2,130,383	583	..	..	289	..	..	1,21,849	..	1,21,849	34,576	Do.	24,219	5 0 6	0 0 11	7,372
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	315	..	..	1,28,811	..	1,28,811	38,033	Do.	26,623	4 13 5	0 1 8	3,857
Madura	140,948	2,027,732	2,168,680	258	..	..	832	..	..	1,66,587	..	1,66,587	59,823	Do.	41,876	3 15 8	0 1 3	2,607
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	759	..	..	1,21,386	..	1,21,386	39,103	Do.	26,345	2 14 6	0 1 2	2,239
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	588	..	..	2,69,962	..	2,69,962	46,257	20 u. p.	35,192	7 10 9	0 2 7	2,819
Nílgiris	3,531	87,503	91,034	95	..	..	52	..	..	1,88,329	..	1,88,329	37,887	30 u. p.	27,751	6 12 7	2 1 3	1,751
Salem	51,092	1,548,503	1,599,595	209	..	..	652	..	..	2,40,963	..	2,40,963	50,164	Do.	36,665	6 9 2	0 2 5	2,453
South Canara	93,652	865,862	959,514	246	..	..	1,020	..	..	..	1,51,069	a 1,51,069	1,23,233	Do.	54,169	..	0 2 6	941
Malabar	652,198	1,712,837	2,365,035	410	..	..	4,746	..	..	94,590	1,83,770	b 2,78,340	1,37,334	Do.	65,404	..	0 1 11	498
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	21,373	..	..	34,95,483	10,71,198	45,66,681	23,45,851	..	12,54,994	*3 13 2	0 2 4	1,444

a Includes also the toddy revenue of the district, as the arrack and toddy farms are not rented separately.
b Includes the toddy revenue, in Kurnool, of the Cumbum and Márkápur taluks and in Malabar, of the rural tracts in which the arrack and toddy farms are rented out together.
* In working out this rate, the figures relating to Districts in which arrack and toddy-farms are rented together have been excluded.

STATEMENT No. 5 is *nil*, no information being available regarding Materials used in distilling Arrack.

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APPENDIX E—*continued.*

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

District.	Population. Muhammadans.	Population. Hindus and Others.	Population. Total.	Population. Number of Persons to the Square Mile.	Number of Wholesale Licenses.	Number of Licenses for Resale of Wines.*	Number of Licenses for Resale of Beer (country).	Number of Licenses for Resale of Toddy (fermented).	Number of Licenses for Resale of Pachivai or Handia (rice beer).	Number of Licenses for Resale of Other kinds of Fermented Liquors to be specified in a Note.	Revenue derived from Wine.	Revenue derived from Beer (country).	Revenue derived from Toddy (fermented).	Revenue derived from Pachivai or Handia (rice beer).	Revenue derived from Other kinds of Fermented Liquors to be specified in a Note.	Total Revenue.	Incidence per Head.	Population per Retail Licenses.
											RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	..	521	..	..	..	..	11,054	..	..	11,054	0 0 1	3,358
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	..	720	..	..	..	..	38,536	..	..	38,536	0 0 3	3,452
Godávari	38,798	1,752,714	1,791,512	244	..	..	..	..	..	..	..	..	..	..	..	.. †	.. †	.. †
Kistna	87,161	1,461,319	1,548,480	183	..	..	..	..	..	..	..	..	..	..	..	.. †	.. †	.. †
Nellore	61,344	1,158,892	1,220,236	140	..	..	..	693	..	..	..	..	23,048	..	..	23,048	0 0 4	1,761
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	..	611	..	..	..	..	72,369	..	..	72,369	0 1 0	1,835
Anantapur	40,239	559,650	599,889	118	..	..	..	886	..	..	..	..	1,15,596	..	..	1,15,596	0 3 1	677
Bellary	69,767	667,040	736,807	125	..	..	..	709	..	..	..	..	1,81,442	..	..	1,81,442	0 3 11	1,039
Kurnool	81,827	627,478	709,305	91	..	..	..	743	..	..	..	..	2,18,331	..	..	2,18,331	0 5 0	955
Madras	50,298	355,550	405,848	15,081	..	..	..	651	..	..	..	..	3,55,234	..	..	3,55,234	0 14 6	623
Chingleput	25,034	956,347	981,381	345	..	..	..	580	..	..	..	..	1,23,360	..	..	1,23,360	0 2 0	1,692
North Arcot	82,438	1,735,376	1,817,814	251	..	..	..	929	..	..	..	..	2,04,367	..	..	2,04,367	0 1 10	1,957
South Arcot	48,289	1,766,449	1,814,738	372	..	..	..	485	..	..	..	..	1,59,340	..	..	1,59,340	0 1 5	3,742
Tanjore	112,058	2,018,325	2,130,383	583	..	..	..	2,263	..	..	..	..	5,20,552	..	..	5,20,552	0 3 11	941
Trichinoply	34,104	1,180,929	1,215,033	341	..	..	..	215	..	..	..	..	59,674	..	..	59,674	0 0 9	5,651
Madura	140,948	2,027,732	2,168,680	258	..	..	..	1,215	..	..	..	..	88,952	..	..	88,952	0 0 8	1,786
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	..	770	..	..	..	..	76,120	..	..	76,120	0 0 8	2,207
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	..	891	..	..	..	..	2,03,196	..	..	2,03,196	0 2 0	1,836
Nilgiris	3,531	87,503	91,034	95	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Salem	51,092	1,548,503	1,599,595	209	..	..	..	1,149	..	..	..	..	2,76,933	..	..	2,76,933	0 2 9	1,392
South Canara	93,652	865,862	959,514	246	..	..	..	..	..	..	..	..	..	..	..	.. †	.. †	.. †
Malabar	652,198	1,712,837	2,365,035	410	..	..	..	‡ 183	..	..	..	..	‡ 70,270	..	..	70,270	.. †	..
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	..	14,214	..	..	..	..	27,98,374	..	..	27,98,374	0 1 4	2,172
Import duty on Wines, &c.																86,951		
																28,85,325		

* European wines and spirits are sold in the same shops, and as these are shown in statements 2 and 3, they are not entered here.
† In the districts of Godávari, Kistna, and in South Canara, in the Cumbum and Márkápur taluks of Kurnool and in the rural parts of Malabar the arrack and toddy farms are leased out conjointly and therefore the revenue from toddy cannot be exhibited separately. The combined revenue has been shown in statement No. 4. No toddy revenue is raised on the Nilgiris.
‡ These particulars relate to the five Municipal Towns in Malabar where the toddy shops were sold separately.

APPENDIX F.

STATEMENT of Abkári Charges incurred in the several districts during 1885-86.

District.	Officer on special duty.	Clerks.	Servants and guards.	Temporary establishment.	Service postage.	Service telegrams.	Rewards.	Rents, &c.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	..	..	929 2 0	469 10 6	..	2 15 0	240 0 0	..
Vizagapatam	..	..	695 1 6	600 0 0	6 1 6	..	..	5 6 0
Godávari	..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..	..
Nellore	..	..	614 3 8	13 14 11	..	..	..	..
Cuddapah	..	..	431 2 0	..	15 0 0	2 12 0	..	..
Anantapur	..	..	575 0 0	..	15 0 0	4 14 0	..	..
Bellary	..	..	1,732 12 11	922 9 0	76 6 6	..	..	..
Kurnool	..	..	..	..	5 1 6	..	..	..
Madras	..	21,714 10 3	361 0 0	478 1 0	48 0 6	9 0 0	294 2 9	59 7 7
Chingleput	..	..	..	..	1 8 0	..	..	..
North Arcot	..	..	1,794 5 0	39 3 1	88 8 0	2 0 0	..	260 0 0
South Arcot	..	..	740 14 0	30 12 5	45 0 0	2 12 0	406 7 9	..
Tanjore	..	..	465 2 8	2 5 4	24 0 0	..	..	..
Trichinopoly	..	..	432 14 0	293 10 10	4 8 0	..	..	..
Madura	..	..	..	840 0 0	13 0 0	..	..	..
Tinnevelly	..	..	620 0 0	..	18 6 0	16 2 0	..	..
Coimbatore	..	..	456 14 0	..	32 0 0	..	2 8 0	..
Nilgiris	..	..	1,365 8 0	21 5 4	0 2 0	..	..	..
Salem	..	..	561 0 7	13 3 7	45 0 0	..	..	..
South Canara	..	..	..	..	..	..	128 4 4	..
Malabar	..	..	636 7 7	860 11 10	16 15 9	..	5 0 0	..
Central Office	9,425 4 10	..	..	3,240 7 7	..	10 4 0	..	..
Total ..	9,425 4 10	21,714 10 3	12,414 7 11	7,825 15 5	454 9 9	50 11 0	1,076 6 10	324 13 7

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APPENDIX F—*continued*.

Statement of Abkári Charges incurred in the several districts during 1885-86—*continued.*

District.	I (b) charges.	Registration charges.	Law charges.	European stores.	Compensation to Municipality.	Cost and freight of spirits.	Miscellaneous.	Total.
	10	11	12	13	14	15	16	17
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	38 10 1	74 0 0	..	..	..	..	..	1,754 6 7
Vizagapatam	69 15 1	120 0 0	..	..	..	..	..	1,496 8 1
Godávari	2 8 0	260 8 0	..	..	..	..	..	263 0 0
Kistna	0 1 0	145 0 0	..	..	..	..	..	145 1 0
Nellore	9 14 0	137 4 0	..	..	..	..	..	775 4 7
Cuddapah	39 5 4	122 8 0	..	..	..	..	..	613 11 4
Anantapur	122 13 1	79 0 0	..	..	..	..	..	796 11 1
Bellary	130 15 10	800 8 0	..	..	..	..	..	3,663 4 3
Kurnool	7 0 0	144 0 0	..	..	..	..	..	156 1 6
Madras	723 15 6	19 0 0	..	..	7,452 0 0	1,77,826 8 9	14 11 1	2,09,000 9 7
Chingleput	2 12 0	35 8 0	..	..	..	..	..	39 12 0
North Arcot	..	244 12 0	..	..	..	..	..	2,428 12 1
South Arcot	1 9 0	155 0 0	..	..	..	..	..	1,382 7 2
Tanjore	36 8 0	79 0 0	..	..	..	..	..	607 0 0
Trichinopoly	119 3 2	75 0 0	..	..	..	..	..	925 4 0
Madura	62 14 0	430 15 0	..	..	..	..	..	1,346 13 0
Tinnevelly	110 1 11	114 8 0	..	..	..	..	..	879 1 11
Coimbatore	158 11 7	240 10 0	745 8 0	..	..	..	11 4 0	1,647 7 7
Nílgiris	89 14 9	54 8 0	4,391 4 0	..	..	..	..	5,922 10 1
Salem	121 14 6	43 11 0	..	..	..	..	..	785 0 8
South Canara	66 0 0	60 0 0	..	..	..	..	..	254 4 4
Malabar	120 1 1	270 0 0	..	..	..	..	..	1,909 4 3
Central Office	481 5 5	..	..	7,352 13 10	..	..	..	20,610 8 8
Total ..	2,516 1 6	3,705 7 0	5,136 12 0	7,352 13 10	7,452 0 0	1,77,826 8 9	25 15 1	2,57,302 9 9
Add proportion of salt charges debitable to "Excise" as per details in the enclosure ..								1,03,330 0 0
Grand Total ..								3,60,632 9 9

The total charges debitable to Excise, as given in the Salt Administration Report for 1885-86, amounts to Rs. 3,55,597. The difference between that figure and the total of the figures herein entered is due to adjustments effected since the Salt Administration Report was submitted.

ENCLOSURE TO APPENDIX F.

Item.	Net charges.	Proportion.	Amount.	Remarks.
1	2	3	4	5
	RS.	RS.	RS.	
Commissioner	37,510	1/6	6,251	
Deputy Commissioners—				
First 10 months	25,278	..	..	
Last 2 „	4,513	1/3	1,504	
Assistant Commissioners	55,499	600/5500	6,054	
House-rent to do.	4,134	50/400	517	
Inspectors	1,34,693	1050/15300	9,243	
Assistant Inspectors	1,21,007	2500/9900	30,557	
Sub-Inspectors	92,096	2160/10370	19,182	
Deputy Commissioners' Establishments—				
First 10 months	5,227	..	..	
Last 2 „	1,410	1/3	470	
Assistant Commissioner's Establishment	16,933	159/1482	1,816	
Circle Establishment—				
Clerks for 9 months	16,646	95/2400	659	
„ for 3 „	11,049	120/2425	546	
Petty officers	84,258	(a) 512/8069	5,346	(a) Including the sanctioned cost of Rs. 450 on account of shroffs, both under numerator and denominator.
Peons	2,64,559	1153/25455	11,983	
Total A	8,74,812	..	94,128	
Travelling allowance	48,819	94100/874800	5,251	
Postage	9,480		1,020	
Telegrams	1,367		148	
I (b) office	15,151		1,629	
Arms, accoutrements and ammunitions	2,613		281	
Tents, including carriage of tents	8,119		873	
Total B	85,549	..	9,202	
Total (A & B)	9,60,361	..	1,03,330	
Total of remaining items	4,13,141	..	..	
Add pure Abkári	..	..	2,57,303	
Grand Total	13,73,502	..	3,60,633	

APPENDIX G.

CLASSIFIED Statement of Offences against the Abkári Laws.

District.	Illicit distillation of arrack or manufacture of toddy. Convicted. C	Convicted. P	Acquitted. C	Acquitted. P	Pending. C	Pending. P	Smuggling. Convicted. C	Convicted. P	Acquitted. C	Acquitted. P	Pending. C	Pending. P	Dilution. Convicted. C	Convicted. P	Acquitted. C	Acquitted. P	Pending. C	Pending. P	Adulteration. Convicted. C	Convicted. P	Acquitted. C	Acquitted. P	Pending. C	Pending. P
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Ganjam	87	147	23	47	6	7	24	31	8	18	..	..	1	1	..	..	..	..	..	..	..	..	..	..
	86	136	36	41	3	6	11	14	3	4	..	..	2	2	2	2	..	..	1	1	9	9	..	..
Vizagapatam	3	4	1	1	..	..	14	28	5	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	4	6	..	..	..	..	6	10	2	5	..	..	1	1	..	2	1	2	..	..	..	..	..	..
Godávari	11	14	1	1	..	..	23	31	10	34	1	1	2	2	1	1	..	..	..	..	..	..	..	..
	10	10	4	7	2	5	31	36	15	18	1	1	26	28	13	18	5	5	..	..	..	..	..	..
Kistna	14	18	4	6	1	1	19	26	4	9	..	..	..	..	..	..	..	..	1	1	..	..	..	..
	18	18	9	15	..	..	8	11	2	3	..	..	38	41	10	13	..	..	..	..	..	..	..	..
Nellore	28	42	8	21	..	..	1	1	..	..	..	..	1	1	..	..	..	..	..	..	..	..	..	..
	35	57	11	20	1	1	3	7	2	2	..	..	7	8	4	6	..	..	6	6	7	9	..	..
Cuddapah	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	4	4	1	2	..	..	6	6	2	3	6	6	3	3	3	3	..	..
Anantapur	..	..	..	..	..	..	1	1	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	6	6	2	2	..	..	4	4	3	4	..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	14	18	1	3	..	..	..	..	..	..	..	..	..	..	1	1	..	..
	..	..	1	2	..	..	15	30	5	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	45	55	10	14	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	87	107	15	21	..	..	12	12	5	7	..	..	..	..	..	..	..	..
Madras	..	..	..	..	..	..	..	..	..	..	..	..	8	8	3	3	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	40	40	13	13	1	1	..	..	..	..	..	..
Chingleput	25	25	4	11	..	..	1	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	24	42	7	32	2	2	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
North Arcot	3	3	4	11	..	..	..	..	1	1	..	..	..	..	..	..	..	..	1	1	..	..	..	..
	11	17	19	46	..	..	..	..	..	..	..	..	12	13	3	3	..	..	6	7	2	4	..	..
South Arcot	7	7	1	2	..	..	122	127	5	5	..	..	1	1	..	..	..	..	..	..	..	..	..	..
	26	34	4	4	2	2	85	91	7	10	2	2	..	..	..	..	..	..	2	2	4	7	..	..
Tanjore	10	10	11	11	..	..	4	4	..	..	..	..	2	2	..	..	..	..	1	1	..	..	..	..
	5	7	7	10	..	..	1	1	..	..	..	..	..	..	1	1	..	..	..	..	..	..	..	..
Trichinopoly	4	5	2	3	1	1	29	53	3	7	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	3	6	5	8	2	2	45	47	19	32	3	7	15	15	3	3	4	4	..	..	1	1	1	1
Madura	..	..	3	3	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	10	10	4	4	..	..	..	..	1	1	..	..	..	..	1	1	..	..	3	3	6	6	..	..
Tinnevelly	7	12	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	1	1	1	1	1
	14	16	2	3	..	..	..	..	..	..	..	..	27	27	1	1	1	1	20	20	3	4	1	1
Coimbatore	17	21	7	16	..	..	24	33	6	15	..	..	1	1	..	..	..	..	..	..	..	..	..	..
	24	31	6	18	..	..	19	26	5	10	..	..	1	1	..	..	..	..	1	1	..	..	4	4
Nílgiris	..	..	..	..	..	..	..	..	..	..	..	..	1	1	2	2	..	..	..	..	..	..	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	2	..	..	2	2	1	1	..	..
Salem	11	13	4	5	..	..	8	9	2	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	29	37	7	15	..	..	9	12	2	5	..	..	2	2	..	..	..	..	3	3	3	3	..	..
South Canara	67	74	9	12	..	..	..	..	17	24	2	5	..	..	..	..	..	..	..	..	..	..	..	..
	46	47	12	12	..	..	..	..	..	..	..	..	1	1	12	12	..	..	..	..	..	..	..	..
Malabar	258	294	66	93	7	8	26	37	2	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	308	314	156	165	4	7	64	87	14	21	..	..	..	..	18	18	..	..	2	2	..	1	..	..
Total	552	689	143	243	15	17	355	456	76	148	3	6	17	17	6	6	..	..	4	4	2	2	1	1
	653	788	290	422	16	25	394	489	95	142	6	10	194	201	92	109	18	19	49	50	39	48	6	6

APPENDIX G—*continued.*

Classified Statement of Offences against the Abkári Laws.

District.	Unlicensed Sales.						Other Offences.						Total.					
	Convicted.		Acquitted.		Pending.		Convicted.		Acquitted.		Pending.		Convicted.		Acquitted.		Pending.	
	C	P	C	P	C	P	C	P	C	P	C	P	C	P	C	P	C	P
	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
Ganjam	26	71	2	7	1	1	16	19	3	6	1	1	154	269	36	78	8	9
	31	**58**	**4**	**8**	**2**	**2**	**105**	**124**	**37**	**50**	**3**	**3**	**236**	**335**	**91**	**114**	**8**	**11**
Vizagapatam	124	176	32	73	1	2	65	97	19	22	1	1	206	305	57	102	2	3
	95	**119**	**46**	**69**	..	..	**170**	**260**	**41**	**64**	**3**	**8**	**276**	**396**	**89**	**140**	**4**	**10**
Godávari	92	108	55	75	..	..	52	89	9	21	2	2	180	244	76	132	3	3
	67	**93**	**40**	**195**	**1**	**2**	**351**	**418**	**149**	**196**	**44**	**58**	**485**	**585**	**221**	**434**	**53**	**71**
Kistna	22	32	9	13	1	1	60	65	21	38	1	1	116	142	38	66	3	3
	86	**104**	**31**	**48**	**1**	**1**	**275**	**291**	**154**	**182**	**13**	**13**	**425**	**465**	**206**	**261**	**14**	**14**
Nellore	22	27	6	11	1	1	8	10	2	2	..	..	60	81	16	34	1	1
	52	**61**	**14**	**23**	**1**	**2**	**7**	**12**	**11**	**18**	..	..	**110**	**151**	**49**	**78**	**2**	**3**
Cuddapah	6	7	3	4	1	1	5	6	1	2	..	..	11	13	4	6	1	1
	11	**12**	**8**	**10**	..	..	**47**	**47**	**9**	**9**	**1**	**1**	**71**	**72**	**23**	**27**	**7**	**7**
Anantapur	3	6	1	2	..	..	10	13	5	7	..	..	14	20	8	11	..	..
	9	**10**	**2**	**5**	**1**	**1**	**25**	**30**	**6**	**10**	**1**	**3**	**44**	**50**	**13**	**21**	**2**	**4**
Bellary	1	1	4	8	..	..	26	29	5	7	..	..	41	48	11	19	..	..
	8	**8**	**2**	**2**	**1**	**1**	**52**	**55**	**19**	**27**	..	..	**75**	**93**	**27**	**37**	**1**	**1**
Kurnool	..	..	..	..	..	..	..	..	..	..	..	..	45	55	10	14	..	..
	..	..	..	..	..	..	..	..	..	..	..	..	**99**	**119**	**20**	**28**	..	..
Madras	4	4	..	..	..	..	125	125	10	10	..	..	137	137	13	13	..	..
	3	**3**	..	..	..	..	**523**	**523**	**4**	**4**	..	..	**566**	**566**	**17**	**17**	**1**	**1**
Chingleput	28	29	5	6	2	2	13	16	6	11	..	..	67	72	15	28	2	2
	43	**47**	**5**	**12**	**1**	**2**	**29**	**30**	**11**	**12**	..	..	**96**	**119**	**23**	**56**	**3**	**4**
North Arcot	12	16	9	19	1	1	21	24	5	13	4	10	37	44	19	44	5	11
	28	**50**	**29**	**42**	..	..	**51**	**68**	**36**	**52**	..	..	**108**	**155**	**89**	**147**	..	..
South Arcot	6	6	2	4	1	1	6	6	3	3	..	..	142	147	11	14	1	1
	14	**15**	**4**	**6**	**3**	**3**	**9**	**11**	**5**	**5**	..	..	**136**	**153**	**24**	**32**	**7**	**7**
Tanjore	20	23	3	3	..	..	6	6	2	3	..	..	43	46	16	17	..	..
	55	**64**	**12**	**17**	**4**	**4**	**29**	**30**	**4**	**8**	**4**	**4**	**90**	**102**	**24**	**36**	**8**	**8**
Trichinopoly	16	17	3	5	..	..	13	13	6	10	1	1	62	88	14	25	2	2
	18	**20**	**4**	**5**	**1**	**1**	**19**	**20**	**9**	**15**	..	..	**100**	**108**	**41**	**64**	**11**	**15**
Madura	17	20	6	8	..	..	21	26	8	12	5	5	88	46	17	23	6	6
	31	**35**	**15**	**19**	**1**	**2**	**45**	**46**	**20**	**27**	..	..	**89**	**94**	**47**	**58**	**1**	**2**
Tinnevelly	15	24	6	6	..	..	1	1	..	..	..	..	24	38	7	7	1	1
	39	**42**	**14**	**24**	**5**	**7**	**14**	**16**	**9**	**14**	..	..	**114**	**121**	**29**	**46**	**7**	**9**
Coimbatore	13	18	1	2	2	2	15	17	3	6	..	..	70	90	17	39	2	2
	40	**44**	**7**	**10**	..	..	**36**	**40**	**8**	**15**	**1**	**1**	**121**	**143**	**26**	**53**	**5**	**5**
Nílgiris	..	..	..	..	..	..	5	5	2	2	..	..	6	6	4	4	..	..
	3	**3**	..	..	..	..	**10**	**10**	**2**	**2**	**1**	**1**	**15**	**15**	**4**	**5**	**1**	**1**
Salem	12	12	9	12	1	1	9	9	1	2	2	2	40	43	16	25	3	3
	23	**29**	**20**	**39**	**1**	**1**	**40**	**51**	**22**	**42**	**3**	**6**	**106**	**134**	**54**	**104**	**4**	**7**
South Canara	12	14	3	4	3	3	154	176	..	..	..	..	233	264	29	40	5	8
	38	**38**	**2**	**2**	..	..	**229**	**252**	**47**	**55**	**1**	**1**	**314**	**338**	**73**	**81**	**1**	**1**
Malabar	56	62	12	14	2	2	20	23	1	6	..	..	360	416	81	117	9	10
	92	**92**	**40**	**46**	**1**	**1**	**21**	**21**	**16**	**25**	**1**	**1**	**487**	**516**	**244**	**296**	**6**	**9**
Total	507	673	171	276	17	18	651	775	112	183	17	23	2,086	2,614	515	858	53	65
	786	**947**	**299**	**582**	**24**	**30**	**2,087**	**2,355**	**619**	**832**	**76**	**100**	**4,163**	**4,880**	**1,434**	**2,135**	**146**	**190**

NOTE.—The figures in black type are those of 1885-86.

GOVERNMENT ORDER, 22ND MARCH 1887, Nos. 316, 316A, R.D.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 15th January 1887, No. 50:—

ABSTRACT.—Reviewing the Abkári Administration Report for the year 1885-86.

Resolution—dated 15th January 1887, No. 50.

With the foregoing letter, the Commissioner submits the Abkári administration report for 1885-86.

2. *Changes in administration.*—The Commissioner very clearly sums up in chapter I of his report the progress that has been made in carrying out the changes in administration recommended by the committee of 1884, and it is not necessary to repeat his remarks here. The Abkári Bill became law on the 17th February 1886, but its provisions did not come into full operation until after the close of the year under report.

3. Administrative changes introduced during the current year are carefully noticed by the Commissioner.

4. In commenting on the general effect of the changes, the Commissioner urges that the separation of the privileges of manufacture and vend and the new system of raising the revenue from arrack partly in the shape of still-head duty and partly as vend rents resulted in greatly enhancing the incidence of taxation, thus leading to a diminution of nearly 175,000 gallons in the consumption. He adds that it "seems absurd to fix differential rates of duty according to the capacity of a tract to bear taxation, and at the same time to take no precautions to prevent the duty being enhanced to any extent by excessive vend rents." The remedy for this, he declares, is the re-imposition of maximum prices. The Board discussed this subject at considerable length, when reviewing the Commissioner's proposals for the management of the abkári revenue during the ensuing year. They arrived at the conclusion that Mr. Galton's proposed remedy was unnecessary and probably would prove useless, and they see no reason to change their views. The Board also disagreed with the opinion which the Commissioner repeats in paragraph 26 of this report, that it will not be possible to deal with the shop-keepers direct except in certain exceptional tracts. The Board beg to refer to their Proceedings, dated 15th November 1886, No. 2484, where the matter was fully discussed.

	Consumption. Gallons 30° U.P.
Average results on the triennial lease ending 31st March 1884 in the districts concerned	926,429
For 1885-86 in do. do. ...	752,924
Decrease ...	173,505

5. *Systems of management in force as regards revenue from arrack.*—The subjoined statement shows in one view the different systems which were in force in the several districts during the year under review:—

Excise monopoly-supply system.	Excise free-supply system.	Excise guaranteed minimum revenue system.	A modified form of the excise system.	The farming or rented arrack system.	The system of joint rent of arrack and toddy.	Amani (Government management) system.
1	2	3	4	5	6	7
Ganjam. Vizagapatam (coast taluks). Nellore. Cuddapah. Anantapur. Bellary, except cantonment. North Arcot. Tanjore. Madura. Tinnevelly. Coimbatore. Nílgiris. Salem. Malabar (Wynaad taluk).	Bellary cantonment. Kurnool (west of Nallamalais). Chingleput (except four outside shops). Trichinopoly.	South Arcot.	The five municipal towns in Malabar, viz.:— Cannanore, Tellicherry, Calicut, Pálghat, Cochin and the rural tracts as regards the supply of strong liquor.	Vizagapatam (Inland taluks).	Godávari, Kistna, Cumbum and Márkápur taluks in Kurnool. Malabar, except the Wynaad taluk and the five municipal towns. South Canara.	Madras.

In the agency tracts of Ganjam, Vizagapatam, and Godávari, the revenue was managed on the renting, *amani*, or fixed fees system, as was most convenient.

6. The peculiarities of the several systems above referred to are fully detailed in paragraphs 6 to 12 and 17, 46 and 47 of the Commissioner's report. Competition for supply of liquor under the free-supply system has not as yet developed much, but there is little doubt that with the larger area thrown open for such supply in the current year, with the relief granted to distillers in the matter of the charge for guarding and gauging establishments maintained at distilleries, and the facilities afforded for opening private warehouses, competition will gradually become more active.

7. *Systems of management with respect to revenue from toddy.*—In the agency tracts of Ganjam, Vizagapatam and Godávari, in the Nílgiri district and in the Wynaad taluk of Malabar, no revenue is raised from toddy. In the Godávari, Kistna and South Canara districts, in the rural parts of Malabar (excluding the Wynaad taluk), and in the Cumbum and Márkápur taluks of the Kurnool district, toddy was rented out conjointly with arrack. In Madras it was managed on the "*amani*" (direct management) system. In the towns of Trichinopoly and Bellary and the five municipalities in Malabar, the toddy shops were separately sold. Elsewhere in the Presidency the toddy revenue was dealt with on the ordinary farming system, the farms being sub-divided so as to correspond with revenue inspector's ranges or with previous sub-rent areas.

8. *Total Abkári demand.*—The total current demand under all heads amounted to Rs. 80,53,102 against Rs. 71,32,731 in the preceding year, being an increase of Rs. 9,20,371 or 12·9 per cent. Compared with the demand for 1883-84, the increase was Rs. 20,71,311 or 34·6 per cent. The component items are given below:—

	Total current demand.
	RS.
1883-84	59,81,791
1884-85	71,32,731
1885-86	80,53,102

	1884-85.	1885-86.
	RS.	RS.
(1) Revenue from arrack	38,35,885	40,51,117
(2) Joint arrack and toddy rents	9,47,915	10,69,363
(3) Revenue from toddy	22,84,021	27,98,374
(4) Miscellaneous	64,910	1,34,248
Total ...	71,32,731	80,53,102

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There was an increase under all items, but the largest amount, Rs. 5,14,353, was under toddy. This was in addition to an increase of nearly four lakhs under that head, secured in 1884-85 as compared with 1883-84.

	Revenue from toddy (current demand).
	RS.
1883-84	18,86,868
1884-85	22,84,021
Increase ...	3,97,153

9. *Revenue from arrack.*—The subjoined abstract distinguishes the revenue from this source with reference to the different systems of management under which it was raised:—

	1884-85.	1885-86.
	RS.	RS.
(1) Excise system in tracts dealt with on the monopoly supply and free-supply systems—		
(*a*) Excise (still-head) duty on country spirits at local rates	27,03,778	* 12,55,402
(*b*) Rent of arrack-vend farms ...		12,22,929
(*c*) Rent of independent arrack shops ...		3,72,628
(*d*) License fees of private distilleries ...		371
Total ...	27,03,778	28,51,330
(2) Excise (guaranteed minimum revenue) system (South Arcot district)—		
(*e*) Excise duty	2,12,546	1,87,243
(*f*) Surcharge		1,573
Total ...	2,12,546	1,88,816
(3) *Amani* (Government management) system (Madras town)—		
(*g*) Excise duty (including cost price of liquor)	7,78,185	† 6,14,604
(*h*) Rent of shops		1,75,544
Total ...	7,78,185	7,90,148
(4) Farming or rented arrack system (inland taluks of Vizagapatam including the rented agency tracts)—		
(*i*) Rent of monopoly manufacture and vend.	85,885	1,48,154
(5) Arrack revenue, agency tracts—		
(*j*) Amani (Government management) ...	26,271	25,767
(6) Excise duty on country spirits at tariff rate ...	29,220	46,377
(7) Excise duty on methylated spirits	...	525
Grand Total ...	38,35,885	40,51,117

10. The demand with reference to the modified form of the excise system introduced into the five municipal towns in Malabar has not been separately shown by the Commissioner. The still-head duty for this tract is apparently included under item (*a*) and the additional lump rent (Rs. 26,050, *vide* paragraphs 10 and 46 of the Commissioner's report) in item (*i*).

11. *Demand under monopoly-supply and free-supply systems.*—These systems having been introduced in the latter half of 1884-85, the figures for that year under items (*a*) to (*d*) are not separately given. The rent demand, Rs. 1,31,300, of the six taluks in Kurnool to the west of Nallamalais, which were managed on the farming

* This includes Rs. 12,104 finally credited to Chingleput on account of the four outside shops.
† This is exclusive of Rs. 12,104 relating to the four outside shops and credited to Chingleput.

system in 1884-85, has been included for the sake of comparison in the total amount shown for that year against items (*a*) to (*d*). So far as these taluks were concerned, their transfer to the free-supply system did not benefit the revenue, for the total demand for 1885-86 was only Rs. 1,16,008 against Rs. 1,31,300 in the preceding year. Omitting the figures for Kurnool in both years, the revenue from the area managed on the monopoly-supply or free-supply system was Rs. 27,35,322 in 1885-86 against Rs. 25,72,478 in 1884-85, being an increase of Rs. 1,62,844, which was contributed by all the districts concerned, except Ganjam, Bellary, Tanjore and Trichinopoly, and was due chiefly to the fact that the changes were in force throughout 1885-86 compared with only six months in 1884-85. Compared with the demand for 1883-84, the increase for the same area was Rs. 6,70,469, the whole of which may be ascribed to the improved systems of administration.

	RS.
1883-84	20,64,853
1885-86	27,35,322
Increase ...	6,70,469

12. The increase of Rs. 6,70,469 above referred to was in spite of a heavy falling off in the consumption of liquor. The subjoined statement compares the issues and consumption in district detail for the three years, 1883-84, 1884-85 and 1885-86:—

Districts.	Issues reduced to 30° under proof.			Consumption in actual gallons without reference to strengths.		
	1883-84.	1884-85.	1885-86.	1883-84.	1884-85.	1885-86.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	59,765	46,403	37,430	95,840	81,896	62,451
Vizagapatam (Coast taluks)	15,186	14,220	14,175	16,147	14,294	13,795
Nellore	56,265	50,561	44,516	55,783	50,935	44,211
Cuddapah	72,567	67,135	53,060	71,721	64,335	54,556
Anantapur	38,513	34,897	27,386	37,345	33,289	26,601
Bellary	106,967	97,868	76,937	105,196	96,001	76,038
Chingleput, except four outside shops.	55,218	64,988	63,083	56,740	64,410	64,270
North Arcot	114,043	123,231	117,951	109,496	120,251	117,441
Tanjore	43,699	49,327	33,804	48,393	48,734	34,576
Trichinopoly	52,481	55,216	37,538	51,875	53,715	38,033
Madura	68,158	69,418	59,196	66,774	68,936	59,823
Tinnevelly	53,024	52,570	35,342	56,253	52,430	39,103
Coimbatore	70,034	59,444	48,603	67,991	55,169	46,257
Nílgiris	58,460	50,779	39,646	54,825	48,623	37,887
Salem	78,817	70,374	51,821	75,714	69,110	50,164
Malabar (Wynaad taluk)	13,459	14,074	12,386	11,498	11,572	10,587
Total ..	956,686	920,505	752,924	981,591	933,700	775,793
Kurnool (taluks west of Nallamalais)	Rented.		55,914	Rented.		48,063
Malabar (Five municipal towns) ..	Do.		21,717	Do.		18,383

The decline in consumption was universal, though not appreciably heavy in Vizagapatam (Coast taluks), Chingleput, and North Arcot, and was due chiefly to the enhancement of the incidence of taxation and consequent increase of retail selling prices of liquor occasioned by the extravagant bids for vend rents. Local causes such as unfavorable season and depression of agricultural industry also contributed to the decrease. In Ganjam, Anantapur, Bellary, Tanjore and Wynaad the decline is attributed to these causes. The competition of toddy in Tanjore and Trichinopoly and the reduction in the strength of the garrison in Bellary cantonment were further causes. The comparatively little impression made on consumption in Vizagapatam and North Arcot is ascribed, in the former, to the prohibition of transport of liquor without permit from the rented to the excise taluks, and in the latter to a succession of good seasons. In Kurnool, the issues were 55,914 gallons against 52,243 gallons under the renting system in the preceding year. The increase is attributed to the influx of laborers from adjoining districts for work on the State Railway.

13. With a fall in the vend rents and consequent decrease in the incidence of taxation, consumption may be expected to increase. The statistics appended to paragraph 21 of the Commissioner's report show some improvement in this direction in the current year.

14. On the figures for 1885-86, 44 per cent., or Rs. 12,55,402 out of the arrack revenue of the area dealt with on the new systems, was derived from still-head duty, 42·9 per cent., or Rs. 12,22,929, from rent of vend farms, and 13·1 per cent., or Rs. 3,72,628, from rent of independent arrack shops.

15. *Excise (guaranteed minimum revenue) system.*—This system, though abandoned elsewhere as defective, was retained in South Arcot, because it was considered undesirable to introduce changes during the currency of Messrs. Parry and Co.'s abkári contract of the French Settlement of Pondicherry, which they undertook for the protection of their interests and those of Government in South Arcot. The demand for the year declined by Rs. 23,730 as compared with that of 1884-85. This was due to the falling off in consumption caused probably by the losses suffered owing to the floods of 1884, and the dullness of the ground-nut trade.

—	1883-84.	1884-85.	1885-86.
	GALS.	GALS.	GALS.
Issues reduced to 30° under proof	77,822	94,458	89,751
Consumption in actual gallons...	79,306	93,098	90,505

	Demand.
	RS.
1883-84	2,12,546
1884-85	1,88,816
Decrease ...	23,730

16. *Amani (Government management) system, Madras town.*—In Madras also, owing to the extravagant bids for shops and consequent enhancement of selling prices by the shopkeepers, consumption declined as noted on the margin. Nevertheless, the revenue was in excess of that of the preceding year by Rs. 11,281. The abolition of the "dowle" system did not therefore result in any loss. With more moderation in the bids, consumption may be expected to increase.

—	Issues of consumption.		
	1883-84.	1884-85.	1885-86.
	GALS.	GALS.	GALS.
Colombo arrack, 25° under proof	107,513	108,682	99,577
Puttai arrack, 30° under proof ...	64,499	65,660	48,991

—	Demand.	Deduct cost price of liquor.	Net revenue.
	RS.	RS.	RS.
1884-85	7,78,185	1,77,144	6,01,041
1885-86	7,90,148	1,77,826	6,12,322
	...	...	11,281

17. *Farming or rented arrack system.*—This was in force only in the inland taluks of Vizagapatam and some of the agency tracts. The increase of revenue was mainly the result of sub-division of the farms which led to brisk competition.

	Demand.
	RS.
1884-85	85,885
1885-86	* 1,48,154
Increase ...	62,269

	Reported manufacture of liquor reduced to 30° under proof.
	GALS.
1883-84	39,880
1884-85	39,479
1885-86	59,297

18. *Other items under the head arrack.*—These call for no particular remark.

* This apparently includes the lump vend rent, Rs. 26,050, of the five municipal towns in Malabar.

19. *Joint arrack and toddy rents.*—The demand for the area in which arrack and toddy were rented out jointly was Rs. 10,69,363 against Rs. 9,47,915 in 1884-85, giving an increase of Rs. 1,21,448, which was due to the sub-division of the farms. The reported statistics of manufacture of liquor in this area, which however are not reliable, show 760,206 gallons 30° under proof turned out against 571,673 gallons in 1884-85 and 484,206 gallons in 1883-84. The latter figures include issues in the five municipal towns of Malabar, which were separately dealt with in 1885-86.

—	1884-85.		1885-86.	
	Sanctioned.	At work.	Sanctioned.	At work.
	NO.	NO.	NO.	NO.
Godávari ...	1,537	1,131	1,529	1,248
Kistna ...	1,976	940	1,975	1,032
Kurnool (taluks east of Nalla-malais) ...	121	68	119	112
South Canara...	620	569	545	485
Malabar ...	4,081	2,417	5,071	4,366
Vizagapatam (rented taluks).	1,561	1,420	2,321	1,466

20. The marginal abstract shows that, except in South Canara, a larger number of stills was worked in the above tracts than in 1884-85. This was evidently due to the smaller areas of the farms. The same remark applies to the rented taluks of Vizagapatam where arrack was dealt with separately. In Malabar and Vizagapatam, there was an increase in the number of *sanctioned* stills also.

21. *Toddy Revenue.*—The revenue under this head increased from Rs. 22,84,021 to Rs. 27,98,374. This again is attributed to the sub-division of the farms, which opened the competition to small capitalists, and to the sale of independent toddy-shops in certain towns. It is probable also that the heavy incidence of taxation on arrack, since the introduction in the latter half of 1884-85 of the monopoly-supply and free-supply systems, stimulated the consumption of toddy. Only three districts, viz., Ganjam, Anantapur and Trichinopoly, show a decrease. This is not accounted for, but was evidently due, in the first two districts, to unfavorable season. In Madras, where the shopkeepers are dealt with directly by Government under the *amani* system explained at paragraph 16 of the Commissioner's report, the demand was Rs. 3,55,234 against Rs. 3,43,921 in 1884-85. The increase is ascribed to the scanty yield of trees which obliged shopkeepers to take up a larger number of extra trees on payment, and to the increased demand for toddy caused by influx of people in connection with the Burma expedition. Into two districts, viz., South Canara and a portion of Malabar, special systems of raising the toddy revenue by means of tree-tapping license fees have been experimentally introduced in the current year. Details of the systems are given at paragraphs 13 and 14 of the Commissioner's report, and will be noticed more fully with their results in the next report.

	Toddy Revenue (current demand.)	
	1884-85.	1885-86.
	RS.	RS.
Ganjam	12,301	11,054
Anantapur	1,60,100	1,15,596
Trichinopoly	70,800	59,674

22. *Miscellaneous Revenue.*—The following items are comprised under this head:—

Items.		1883-84.	1884-85.	1885-86.
		RS.	RS.	RS.
1. Duty on country-brewed beer		2,723	2,225	..
2. *Fees levied on licenses for the sale of foreign liquor and country-brewed beer.*	Wholesale	19,625	19,073	1,079
	Retail ..			53,970
3. Contributions for Revenue establishments ..		3,618	43,612	53,923
4. Penalties and forfeitures				19,914
5. Interest				4,692
6. Other Miscellaneous items				670
Total ..		25,966	64,910	1,34,248

23. Duty on country-brewed beer for 1885-86 has not been separately shown and is included in item "excise duty on country spirits at tariff rate" under the head "arrack" (paragraph 10 *supra*). The Commissioner will show the amount separately in future.

24. The increase in the revenue from fees on licenses for sale of foreign liquor was the result of the changes introduced during the year, which are explained in chapter V of the Commissioner's report.

25. Of the other items, the increase under No. 3 was due to the enhanced contribution for the guarding and gauging establishments under the new system having been levied throughout 1885-86 against six months only in the preceding year.

26. *Collections and Charges.*—The following statement shows the collections and balance with reference to the total demand (arrears and current) under the main heads of revenue:—

—	Demand.			Collections.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
Arrack	1,07,150	40,51,117	41,58,267	88,427	38,91,030	39,79,457
Joint arrack and toddy	65,464	10,69,363	11,34,827	63,162	10,53,312	11,16,474
Toddy	79,084	27,98,374	28,77,458	71,580	27,39,478	28,11,058
Miscellaneous	3,150	1,34,248	1,37,398	171	1,32,406	1,32,577
Total ..	2,54,848	80,53,102	83,07,950	2,23,340	78,16,226	80,39,566

—	Remissions.			Balance.			Percentage of the balance to the demand.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	
	RS.	RS.	RS.	RS.	RS.	RS.	
Arrack	3,408	..	3,408	15,315	1,60,087	1,75,402	4·2
Joint arrack and toddy	..	..	..	2,302	16,051	18,353	1·6
Toddy	3,570	..	3,570	3,934	58,896	62,830	2·2
Miscellaneous	2,958	17	2,975	21	1,825	1,846	1·3
Total ..	9,936	17	9,953	21,572	2,36,859	2,58,431	3·1

27. The total collections according to the Accountant-General's books amounted to Rs. 80,68,694 against Rs. 80,39,566 shown in the foregoing abstract. The difference is accounted for as noted below:—

	RS.	RS.
As per Accountant-General's books		80,68,694
Deduct—		
Collections made on account of other districts ...	1,21,629	
Collections on account of future *kists* (instalments).	47,174	
		1,68,803
		78,99,891
Add—		
Collections made in other districts	1,14,785	
Advance collections made in 1884-85 on account of 1885-86	24,890	
		1,39,675
As per demand, collection and balance account		80,39,566

28. The balance outstanding at the end of the year was Rs. 2,58,431, or only 3·1 per cent. of the total demand against 3·5 per cent. in the preceding year. This is very satisfactory, considering the large increase in the demand. The balance was further reduced by subsequent collections and remissions to Rs. 63,469 at the end of September 1886.

29. The charges of the year amounted to Rs. 3,60,633 against Rs. 2,30,434 in 1884-85. The greater portion of the increase, Rs. 1,30,199, occurred under the head

"establishment" and was due mainly to the debit to "excise" of a fixed proportion of the cost of the Salt and Abkári department.

30. The subjoined statement shows the receipts and charges for the past ten years :—

Years.	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
1876-77	55,83,689	2,24,814	53,58,875
1877-78	47,10,686	2,64,428	44,46,258
1878-79	58,79,261	2,07,447	56,71,814
1879-80	59,44,532	2,14,009	57,30,523
1880-81	56,48,075	1,98,720	54,49,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,84,123	2,01,697	57,82,426
1884-85	70,72,601	2,30,434	68,42,167
1885-86	80,68,694	3,60,633	77,08,061

31. It will be observed that the gross and net revenue of the year under report was the highest on record, and that, mainly as the result of the changes in administration introduced with reference to the recommendations of the Abkári Committee of 1884, the net revenue has within the last two years increased by 19¼ lakhs of rupees.

32. The number of shops maintained during the year and the average distribution of population and area for each arrack and toddy shop are shown below :—

—		Number of shops.		Population per shop.		Square miles per shop.	
		1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
		NO.	NO.	NO.	NO.	SQ. MLS.	SQ. MLS.
Arrack.	Excise districts including Madras.	8,548	9,173	2,535	2,434	10·3	10·23
	Rented districts	10,670	12,200	782	619	3·4	2·4
Toddy		19,569	24,558	1,536	1,220	6·5	5·14

33. *Consumption per head of the population.*—No means exist of gauging the consumption of toddy and imported liquors, and as regards arrack, it is only in excise districts and the town of Madras that the returns can be accepted as reliable. For this area, the consumption per head of the population ranged, in the rural tracts, from ·007 gallon in Tanjore to ·416 in Nílgiris, and in the towns from ·989 gallon in Bellary Cantonment to ·109 in the towns in Malabar. The figures represent the consumption in actual gallons without reference to the strength of the liquor.

34. The following abstract gives the rates for the several districts and towns separately :—

Districts (rural tracts).	Rate of consumption per head of population in actual gallons without reference to strength.	Towns in which the shops were separately sold.	Rate of consumption per head of population in actual gallons.
	GALS.		GALS.
Ganjam	0·041	Nellore	0·403
Vizagapatam (Coast taluks) ..	0·016	Cuddapah	0·549
Nellore	0·028	Bellary (Cantonment)	0·989
Cuddapah	0·040	Adóni	0·201
Anantapur	0·044	Kurnool	0·223
Bellary	0·029	Madras	0·366
Kurnool	0·093	Conjeeveram town	0·262
Chingleput	0·062	Vellore town	0·350
North Arcot	0·057	Wálajápet	0·244
South Arcot	0·049	Tanjore	0·135
Tanjore	0·007	Kumbakónam	0·125
Trichinopoly	0·020	Negapatam	0·137
Madura	0·022	Trichinopoly Cantonment and Srírangam ..	0·151
Tinnevelly	0·023	Madura	0·192
Coimbatore	0·023	Coimbatore	0·240
Nilgiris	0·416	Salem	0·133
Salem	0·028	Five municipal towns in Malabar	0·109
Wynaad (Malabar)	0·120		

35. *Incidence of the liquor tax per head of the population.*—The following statement shows the incidence of the revenue from country liquors per head of the population, excluding customs duty on imported liquors, license fees and duty on spirits manufactured on the European method. It is only to this extent that the incidence can be accurately calculated :—

Districts.	Country spirits (arrack).	Toddy.	Total.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	
Ganjam	0 1 0	0 0 1	0 1 1	
Vizagapatam	0 1 2	0 0 3	0 1 5	
Godávari	(a) 0 3 4	..	0 3 4	(a) Includes the incidence of the tax on toddy also.
Kistna	(a) 0 3 4	..	0 3 4	
Nellore	0 1 9	0 0 4	0 2 1	
Cuddapah	0 3 4	0 1 0	0 4 4	
Anantapur	0 2 7	0 3 1	0 5 8	
Bellary	0 6 4	0 3 11	0 10 5	
Kurnool	(b) 0 3 6	(c) 0 5 0	0 8 6	(b) Includes the incidence of the tax on toddy in the Cumbum and Márkápur taluks in Kurnool, and the rural tracts in Malabar.
Madras	0 8 2	0 14 0	1 6 2	
Chingleput	0 3 4	0 2 0	0 5 4	
North Arcot	0 3 5	0 1 10	0 5 3	(c) Excludes the incidence of the tax on toddy in the Cumbum and Márkápur taluks of Kurnool.
South Arcot	0 1 8	0 1 5	0 3 1	
Tanjore	0 0 11	0 3 11	0 4 10	
Trichinopoly	0 1 8	0 0 9	0 2 5	
Madura	0 1 3	0 0 8	0 1 11	
Tinnevelly	0 1 2	0 0 8	0 1 10	
Coimbatore	0 2 7	0 2 0	0 4 7	
Nílgiris	2 1 3	..	2 1 3	
Salem	0 2 5	0 2 9	0 5 2	
South Canara	(a) 0 2 6	..	0 2 6	
Malabar	(b) 0 1 11	..	0 1 11	
	0 2 4	0 1 4	0 3 8	

36. The entry against Madras under the head "arrack" is exclusive of the incidence of taxation arising from the consumption of Colombo arrack which was about Rs. 1-1-7. Adding the latter, the total rate for spirituous liquors in Madras was Rs. 1-9-9 against As. 14 for toddy. Generally the rate for arrack was higher than that for toddy, except in Anantapur, Kurnool, Tanjore and Salem. Taking all liquors together, the highest rates were paid in Nílgiris (Rs. 2-1-3) and Madras (Rs. 1-6-2). The Ceded districts, Kurnool, Chingleput, North Arcot, Tanjore, Coimbatore and Salem paid between 10 annas 5 pies and 4 annas 4 pies. The lowest rates were in Ganjam, Vizagapatam, Madura, Tinnevelly and Malabar.

37. *Preventive measures.*—As the new Abkári Act was not brought into operation till the very close of the year, the officers of the department were not able to do much preventive work. However, 2,970 cases were detected by them and reported to the Police and Divisional Magistrates, and the inspections of arrack and toddy shops were frequent.

38. The statistics of the offences which came before the magistracy show that the more troublesome districts are Ganjam, Vizagapatam, Godávari, Kistna, South Canara and Malabar. The total number of persons prosecuted was 7,090 against 3,505 in the preceding year, of whom 4,830 were convicted against 2,614. The proportion of acquittals to convictions was high, being as 2,135 to 4,830, and this was particularly the case in Godávari, Kistna, North Arcot, Trichinopoly, Madura, Salem and Malabar. This is an unsatisfactory feature. The Board trust that with the direct and more efficient supervision of departmental officers, the number of persons committed for trial on inadequate grounds will diminish.

	No. of persons	
	Convicted.	Acquitted.
Godávari	585	434
Kistna	465	261
Nellore	151	78
North Arcot	155	147
Trichinopoly	108	64
Madura	94	58
Salem	134	104
Malabar	516	296

(A true Copy and Extract.)

(Signed) M. HAMMICK,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Commissioner of Salt and Abkári Revenue.

" to all Collectors.

ORDER—*dated* 22nd March 1887, No. 316, Revenue.

Separate Revenue, No. 96.
Abkári.

With the foregoing Proceedings, the Board of Revenue submit a very full report from the Acting Commissioner of Salt and Abkári Revenue on the administration of the Abkári Department during the year 1885-86.

2. The various systems of management, which were in force in different parts of the Presidency during the year, and the results of their working, are so clearly and succintly described by Mr. Galton, that nothing more than a comparatively short review of the leading features of the report is necessary.

3. *Demand and Realisations.*—The total demand for the year amounted to Rs. 80,53,102, against Rs. 71,32,731 in the previous year, showing an increase of 9¼ lakhs of rupees. The more important of the recent changes were in operation during a portion of the preceding year, and in order, therefore, to obtain a full view of the effects of these, it is necessary to compare the statistics of the year under review with those of 1883-84, which was unaffected by them.

4. Thus contrasted, the demand for the year under review exhibits an increase of nearly 20¾ lakhs of rupees, distributed under the several heads as shown in the margin. Of this, more than 9 lakhs appertain to toddy rentals, 8 lakhs to arrack revenue, 2½ lakhs to joint arrack and toddy rents, and a little more than one lakh to the head "miscellaneous." Common elements of the new systems, to which this very satisfactory result was mainly due, have been the reduction of the size of the vend-farms, thereby opening the field of competition to small capitalists, and the total elimination, where possible, of the middleman by the sale of vend licenses by the shop. At the same time, in the case of arrack, concentration of manufacture was essential to an efficient control of the supply and an accurate gauging of consumption, and hence another important feature of the new systems was the separation of the privilege of manufacture from that of vend and the levy, apart from vend rents, of a still-head duty on issues from a central distillery or depôt.

—	1883-84.	1884-85.	1885-86.	Increase in 1885-86, compared with 1883-84.
	RS.	RS.	RS.	RS.
Arrack	32,49,032	38,50,015	40,51,117	8,02,085
Joint Arrack and Toddy ..	8,19,925	9,33,785	10,69,363	2,49,438
Toddy	18,86,868	22,84,021	27,98,374	9,11,506
Miscellaneous	25,966	64,910	1,34,248	1,08,282
Total ..	59,81,791	71,32,731	80,53,102	20,71,311

5. This system of taxation in the case of arrack (where separately taxed) did not extend, however, to those tracts where, from the necessities of the case, the system of lump rents and of direct management by the officers of Government was maintained. Thus, the total arrack revenue for the year under review, viz., 40½ lakhs of rupees, was made up as follows :—

	RS.
Still-head duty under the system described above	12,89,675
Rentals of farms (Rs. 12,22,929) and of shops (Rs. 5,48,172) under do.	17,71,101
Madras town under direct management	6,26,708
South Arcot—old excise system with the monopoly of supply and vend combined	1,88,816
Lump rents of exceptional tracts and other sundry items	1,74,817
Total ...	40,51,117

6. It was only in one district, viz., Ganjam, that there was a decrease * under the head of arrack revenue; this was assignable partly to an unfavorable agricultural season and partly to the special facilities for illicit distillation which exist in that district and which received an impetus from the separation of the right of vend from that of supply. In all other districts, there was an increase, in varying degree. Those districts in which the growth of revenue was considerable† were Cuddapah, North Arcot, Madura, Coimbatore and Salem. Under the head of joint arrack and toddy rents, the increase‡ was conspicuous in Godávari, Kistna and Kurnool. Under the head of separate toddy farms, the improvement was most noticeable § in Cuddapah, Bellary, Kurnool (west of Nallamalais), North Arcot, Tanjore, Coimbatore and Salem. Under "miscellaneous," the only items which call for notice are distillery contributions for the gauging and guarding establishments and fees on licenses for the sale of foreign liquor and country-brewed beer. The first of these which in the year under report amounted to Rs. 53,923, has now been discontinued; but what is thus lost must, in the natural course of things, be otherwise recovered, as the relief afforded to distillers will enable them to reduce the charge for the liquor they issue to vend farmers, and the latter will take the reduced charge into account in calculating their bids. The second item (Rs. 55,049) calls for no particular remark as, considered with reference to the quantity and value of foreign liquors sold, the increased charge levied under the new system in the shape of license fees, is still insignificant.

	RS.
* 1883-84 —	97,422
1885-86	89,402

—	1883-84.	1885-86.	Increase.
	RS.	RS.	RS.
† Cuddapah	1,63,645	2,33,077	69,432
North Arcot	2,51,179	3,86,478	1,35,299
Madura	1,07,271	1,65,620	58,349
Coimbatore	1,43,020	2,66,898	1,23,878
Salem	1,74,278	2,37,664	63,386

—	1883-84.	1885-86.	Increase.
	RS.	RS.	RS.
‡ Godávari	2,69,357	3,76,484	1,07,127
Kistna	2,33,925	3,18,540	84,615
Kurnool (two taluks).	11,770	40,119	28,349

—	1883-84.	1885-86.	Increase.
	RS.	RS.	RS.
§ Cuddapah	17,170	72,369	55,199
Bellary	1,09,150	1,81,442	72,292
Kurnool (west of Nallamalais) ..	82,140	2,18,331	1,36,191
North Arcot	99,595	2,04,367	1,04,772
Tanjore	3,90,800	5,20,552	1,29,752
Coimbatore	93,400	2,03,196	1,09,796
Salem	1,26,020	2,76,933	1,50,913

7. *Financial results.*—The current demand under all heads, with the arrear balance outstanding at the beginning of the year, amounted to Rs. 83,07,950, of which Rs. 80,39,566 were realised within the year and Rs. 9,953 remitted, leaving, at its close, a balance of Rs. 2,58,431. This was reduced by subsequent collections up to the end of September 1886 (Rs. 1,68,538) and remissions (Rs. 26,424) to Rs. 63,469. This result, considering the largely increased demand, is highly creditable. The charges of the department amounted to Rs. 3,60,633 against Rs. 2,30,434 for the preceding year; the increase (Rs. 1,30,199) being due to the employment, during the whole of the year under review, of the additional establishments entertained for excise purposes, on the organization, in the latter part of 1884-85, of the combined Department of Salt and Abkári revenue, and to the debit to Abkári of a fixed proportion (since determined) of the common charges of the combined department. The proportion of the charges to actual receipts (Rs. 80,68,694) was 4·4 per cent.

8. *Consumption of country spirit.*—The issues of arrack from distilleries in excise districts and in Madras town, reduced to 30° under proof, were 1,002,571 gallons against 1,197,068 gallons in the preceding year (1884-85) and 1,214,200 gallons in the year prior to that (1883-84). The actual consumption (*i.e.*, sales by shopkeepers) showed a corresponding decrease. ||

	GALS.
‖ 1883-84	1,204,242
1884-85	1,185,678
1885-86	1,014,566

The falling off in some cases as, for instance, in the districts of Ganjam, South Arcot, Tanjore and the Nílgiris, was due, partly, to an unfavorable season and agricultural depression and, in the case of Ganjam, to other special circumstances (*vide* paragraph 6 *supra*); but the more general cause of the reduced consumption was, without doubt, the enhancement of selling prices as the unavoidable consequence of increased taxation. The operation of this factor was the most marked in the districts named in the margin.

—	1883-84.		1885-86.	
	Issues.	Revenue.	Issues.	Revenue.
	GALS.	RS.	GALS.	RS.
Cuddapah	72,567	1,63,645	53,060	2,33,077
Bellary	106,967	2,68,610	76,937	2,81,142
Tanjore	43,699	1,00,000	33,804	1,18,748
Trichinopoly ..	52,481	1,14,996	37,538	1,25,900
Coimbatore	70,034	1,43,020	48,603	2,66,898
Nílgiris	58,460	1,62,660	39,645	1,97,632
Salem	78,817	1,74,278	51,871	2,37,664

9. There is no reliable record of the actual selling prices; but there seems to be little doubt that the enhancement of these was the means by which the vend farmers *sought to make good the* reckless bids which, in very many instances, were made for the farms. In view of the tendency of this practice, which, however, can be but a transitory one, to stimulate illicit distillation, Mr. Galton advocates * the re-imposition of maximum limits to retail prices. This proposal, however, has recently, after full discussion, been distinctly negatived, and Government see no reason to re-open the question. *Prices must soon find their* proper level, and, as shown by the Board in their Proceedings printed in G.O., dated 8th December last, No. 1074, the statistics of the current year, so far as they have been reported, go to establish that things are already righting themselves; taking all districts together, consumption is increasing and the incidence of taxation (considering still-head duty and vend rentals together) is falling; the financial result being a marked increase.

* Paragraph 25 of the report.

10. On the whole, Government see in the statistics of the year under review nothing to mar the satisfaction which the financial success of the new system affords. An increased revenue from reduced consumption is exactly what excise administration should aim at. No doubt, if, with an apparent falling off, there, had been an actual increase, in the consumption of spirituous liquor, it would certainly be no matter for congratulation; but, excluding the single instance of the Ganjam district, of which the circumstances are exceptional, no proof is adduced that, during the year under review, illicit distillation prevailed to a larger extent than in those preceding it. However, with the moderation which, as was to be expected, the vend farmers for the current year have shown in their bids, and with distinct indications of prices adjusting themselves, there is no reason to fear that the consumer will be driven to resort to illicit practices; indeed, with the more efficient legislation and preventive organization now introduced, there is much less reason than heretofore for such apprehension. It seems necessary only to add, that Government do not consider, as Mr. Galton apparently does (paragraph 19 of the report), that it is desirable to decrease the cost of liquor to the consumer; what, in their opinion, needs to be reduced, is the difference between the highest price the consumer will pay and the contribution the public exchequer receives.

11. *Rate of consumption per head of the population.*—The Commissioner has not given a statement, similar to that furnished with the report for the previous year, showing the consumption of country spirits reduced to a uniform strength, or the rate, per head of the population, of consumption so reduced. His attention will be called to paragraph 11 of the order of Government reviewing the report for 1883-84 and to the concluding clause of Board's Proceedings, dated 19th November 1885, No. 3173.

12. Reducing to 30° under-proof the three different strengths shown in Appendix B of the report, the resulting rates of consumption per head of the population in the several excise districts and in the Madras town are as given in the margin.

	GALS.		GALS.
Ganjam	·026	Tanjore	·016
Vizagapatam (coast taluks)	·016	Trichinopoly ..	·031
Nellore	·035	Madura	·027
Cuddapah	·048	Tinnevelly ..	·022
Anantapur	·047	Coimbatore ..	·030
Bellary	·107	Nílgiris	·435
Madras	·381	Salem	·033
Chingleput	·069	Wynaad	·137
North Arcot ..	·065	Kurnool	·104
South Arcot ..	·049	Five towns of Malabar	·113

The highest rates, it is observed, are—

	GALS.		GALS.
The Nílgiris	·435	Bellary	·107
Madras	·384	Kurnool (west of the Nallamalais)	·104
Malabar-Wynaad ...	·137		
Five towns in lower Malabar	·113		

The lowest rates are—

	GALS.		GALS.
Trichinopoly	·031	Tinnevelly	·022
Coimbatore	·030	Tanjore	·016
Madura	·027	Vizagapatam (the coast taluks)	·016
Ganjam	·026		

It is not possible to note the rates of consumption for towns, as the statement above referred to does not exhibit towns separately, and in the table appended to paragraph 37 of the report, where they are shown, the strength of the liquor is not given.

13. *Rates of taxation on the consumption of country spirit.*—The rates of revenue per gallon of country spirits, London proof, distinguishing still-head duty from vend rents, were as given below. They of course refer to those districts only in which the system of taxation has a definite relation to the quantity of liquor passing into consumption:—

—	Still-head duty.	Vend rents.	Total.	—	Still-head duty.	Vend rents.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	1 12 7	2 0 9	3 13 4	Trichinopoly Cantonment	2 13 8	2 8 6	5 6 2
Vizagapatam	1 9 9	2 3 1	3 12 10	Madura	2 0 11	1 14 4	3 15 3
Nellore	1 12 7	2 7 6	4 4 1	Tinnevelly	2 2 5	2 8 0	4 10 5
Cuddapah	1 15 9	4 3 1	6 2 10	Coimbatore	2 2 8	4 12 5	6 15 1
Anantapur	1 15 9	2 13 10	4 13 7	Nílgiris	3 7 0	3 0 7	6 7 7
Bellary *ex* Cantonment.	2 2 8	3 0 8	5 3 4	Salem	1 13 3	4 10 8	6 7 11
Bellary Cantonment ..	2 13 9	2 5 3	5 3 0	Wynaad	2 12 3	0 10 0	3 6 3
Kurnool	1 15 5	1 1 5	3 0 10	Five towns of Malabar.	1 12 7	1 5 1	3 1 8
Chingleput	1 15 5	2 3 0	4 2 5	South Arcot	..	..	3 0 1
North Arcot	1 15 5	2 14 10	4 14 3	Madras	..	..	5 12 4
Tanjore	2 1 5	2 14 8	5 0 1				
Trichinopoly *ex* Cantonment	1 15 5	2 6 3	4 5 8				

It will be seen that the incidence of total taxation on country spirit exceeded the rate of Customs duty on imported spirit, then in force, in all districts except Ganjam, Vizagapatam, Kurnool, Madura, Malabar-Wynaad, the five towns in Malabar and South Arcot.

14. *Incidence of taxation per head of the population.*—The Board, in paragraph 35 of their Proceedings, give a table showing the incidence of taxation on country liquor, including toddy, per head of the population for each district, from which it is observed that this ranges from Rs. 2-1-3 for the Nílgiris to Rs. 0-1-1 for the Ganjam district, the general average for the Presidency being Rs. 0-3-8. Of course, the habits of the people vary in different parts of the country; but the very low incidence of the liquor tax in Ganjam, Vizagapatam and Malabar * is incompatible with the known prevalence of drunkenness in those districts.

	Incidence per head of the population.
	RS. A. P.
* Ganjam	0 1 1
Vizagapatam	0 1 5
Malabar	0 1 11

15. *Preventive operations.*—The officers of the department were not able to do much in the way of preventive work, as the notifications, investing them with powers under the Abkári Act, were not issued until towards the close of the year. They, however, detected 2,970 offences which were reported to the Police and Divisional officers; they also made 18,600 shop inspections. As might have been expected, the number of cases brought before the magistracy exhibited a considerable increase; † but there was an apparent divergence in the degree of activity shown by the preventive agency in the different local areas, and, indeed, it seems very doubtful whether the number ‡ of detections was in due

	Cases.	Persons.
† 1884-85	2,631	3,505
1885-86	5,690	7,090

‡ *Vide* table appended to paragraph 85 of the report.

proportion to the known prevalence of illicit practices. In the Masulipatam division, which marches with the Nizam's dominions, there was not one single detection of smuggling. The same was the case in the Negapatam division which has likewise a foreign frontier. Again, as regards detection of illicit distillation, there was nothing in three, and almost nothing in two, of the nine departmental divisions of the Presidency, and this was the case notwithstanding the reported prevalence * of this offence in the districts of Kurnool and South Arcot which form part of these divisions. However, with the local knowledge and experience which the subordinate staff has doubtless since acquired, it must latterly have been able to, more efficiently, cope with transgressions of the Abkári Law, and Government look, therefore, for the mention, in the report for 1886-87, of much better results.

* Paragraph 91.

16. They note with satisfaction the testimony † which Mr. Galton bears to the useful service rendered by the special preventive force employed in Ganjam; but they observe that, in that district, licit consumption has nevertheless continued to fall, the issues of excised spirit during the first eight months of 1886-87 having been nearly 5,000 gallons or about 20 per cent. less than during the corresponding period of the previous year.

† Paragraph 87.

17. The Commissioner should, where action is not taken by the police or magistracy on reports made to them, bring the matter to the notice of the District Magistrate. It is not desirable that neglect of information regarding breaches of the Abkári Law should be allowed to become a practice. Government desire to have a further report with regard to the cases of alleged adulteration of toddy with drugs, and it should be stated why samples were not sent up for analysis. The matter is one of no small importance and needs special attention.

18. Turning to the statistics of prosecutions instituted,‡ it is observed, that there was a large increase in the number of convictions; § but, at the same time, the proportion of acquittals was high, notably in the districts specified in the margin.‖ The Commissioner points out, that the district reports on the subject of preventive measures were meagre in the extreme, and that the inaccurate classification of offences deprives the statistics recorded of much of their value. The Board will call the attention of Collectors to the subject and to the necessity for careful scrutiny of the returns submitted to them.

‡ *Vide* appendix G and table appended to paragraph 90 of the report.

	Conviction. No. of persons.	Acquittals. No. of persons.
§ 1884-85	2,614	858
1885-86	4,830	2,135

‖ Godávari	585	434
Kistna	465	261
North Arcot	155	147
Salem	134	104
Malabar	516	296

(True Extract.)

(Signed) J. F. PRICE,
Ag. Secretary to Government.

To the Board of Revenue.
,, the Judicial Department.
,, the Editors' Table.

No. 316A.

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

(Signed) J. F. PRICE,
Ag. Secretary to Government.