Report on the Admn. of Abka Revenue in the Mads. Presy. 1886-87

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Author : Admn. Report of Abkari Rev. 1986-87

Title :

Accn. No. ~~Edition~~ 44747 : Year of Publication:

Preliminary Pages: 1 to 2 = 1 Sheet

Main Book : 1 to 88 = 44 Sheet

Supplimentary pages : to =

Total Pages 90 = 45

Missing Pages : =

Net No. of Pages 90 = 45

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ON THE

ADMINISTRATION

OF THE

ABKÁRI REVENUE

IN THE

MADRAS PRESIDENCY

FOR THE YEAR 1886-87.

Abkari
Abkari

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.
1888.

2

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

C. A. GALTON, ESQ.

RESOLUTION—dated 10th October 1887, No. 548.

The Board beg to submit to Government their Report on the Administration of the Abkári and Opium Revenue in the Madras Presidency for the year 1886-87.

CHAPTER I.—INTRODUCTORY.

Previous year's forecast realised.

2. In Chapter II of last year's report, the effects of the changes of system introduced in accordance with the recommendations of the Abkári Committee were very fully discussed and it was shown that the separation of the privileges of manufacture and of sale and reduction of the size of the vend farms, which were the two most important features of this scheme as regards the management of the revenue derived from country spirits, had proved financially a great success. The statement printed on pages 9 and 10 of that report compares the revenue derived under the last triennial lease ending 31st March 1884, when the "guaranteed minimum revenue system" was in force, with the results obtained under the new system during the years 1885-86 and 1886-87; for the latter year only five months' actuals were available and an estimate had to be framed for the remaining seven months; the results being almost exactly in accordance with the forecast, the figures then given may be taken as representing with sufficient accuracy the effects of the changes adverted to, and it will be seen that they produced an increase of revenue from country spirits to the extent of over six lakhs during the first year, and of two lakhs and thirty thousand rupees additional in the second year of their operation.

Country Spirits.

3. Considerable progress has thus already been made towards placing the administration of the revenue derived from country spirits on a sound footing. What is known as the "Free-supply" system of excise is theoretically as perfect a system as could possibly be devised; the consumption of every locality can be accurately ascertained by registration of the issues; the taxation can be regulated generally by variation of the still-head duty, whilst its closer adjustment to the circumstances of the population in different tracts is provided for by taking a portion of the revenue in the form of vend rents, the incidence of which depends on the bids of those concerned in the trade who are best qualified to estimate the capabilities of the areas for which they compete. Concentration of manufacture leads to economy in production, whilst the option which is given to the vendors to procure their supplies from any licensed distiller leaves them free to suit the tastes of their customers and fosters competition amongst the manufacturers. The only drawback to its successful working hitherto has been the reckless bidding which has resulted from the enlargement of the field of competition, but such speculations work their own remedy, and moderation has already been taught by the losses which have been sustained. Whilst the system is thus excellent in principle, in practice it has on the whole proved admirably suited to the circumstances of the major portion of the Presidency, where concentration of manufacture can be effected and railway communication is available, so that there is not much scope for further improvement. But on the West Coast and in the Northern Circars these conditions are absent; in Malabar, South Canara, Godávari, and portions of the Kistna district the people are accustomed to toddy-spirit, and the concentration of manufacture essential to the working of an excise system is a problem which has yet to be solved in the case of distillation from toddy; whilst the isolation of the two northernmost districts and the fact that the people prefer rice-liquor, renders special treatment of that tract necessary.

Toddy.

4. As regards toddy, a commencement is only now being made, this branch of Abkári having till recently been everywhere managed on the primitive plan of farming it out for a certain period to the highest bidder. This source of revenue is capable of considerable development and it is hoped that it will be possible to work it on sounder principles and to introduce

a system which, if successful, will enable Government to control the traffic effectually and regulate taxation. During the past year two different plans for effecting this object have been at work in South Canara and Malabar which are fully described below. The South Canara system has proved very successful and has brought in a considerable increase of revenue, but it is defective in that the basis of the scheme is a tax in the shape of a license-fee imposed on the toddy drawer, varying in different localities, but having no reference to the number of trees tapped; hence taxation is not adjusted to the quantity of toddy drawn and its incidence on the intoxicant consumed cannot be regulated. The object of the scheme, however, was to emancipate the toddy drawers from the farmers and to bring them into closer relations with the Government as a preliminary to the registration of the trees tapped and the imposition of a tax thereon. The license-fee being very moderate, the drawers have come forward freely to take out licenses and in process of time if the requisite aid in the shape of additional establishments is afforded, it will be possible to make a further advance by levying a tax on each tree tapped.

Tree-tapping System, in South Canara.

5. In Malabar this plan was adopted at the outset within a limited area, the experiment having been tried during the last six months of the year under review in the five Municipal towns and in the Calicut taluk. Considerable opposition to the scheme was manifested at first and some time elapsed before a start was made, but eventually a fair measure of success was attained in the towns, although the results in the rural tracts were not so satisfactory. Experience has shown that the principal obstacles to success have been the following :—

In Malabar.

(a) The too restricted limits of the town farms, in consequence of which the number of trees available was barely sufficient for the supply of toddy for consumption and for distillation and consumers could easily resort to shops outside to drink the lower-priced liquor.

(b) The insufficiency of existing establishments owing to which there was a difficulty in preventing illicit distillation.

(c) The employment of a middleman in the Calicut taluk, who was in a position to demand exorbitant rates for permission to tap, and whose exactions were, it is believed, the chief cause of failure.

6. To remedy the first defect, it has been decided to extend the limits of the town farms during the lease running from 1st October 1887, by which means an ample supply of toddy will be afforded not only for consumption as a beverage, but for the manufacture of arrack which, under the system recently introduced, must be distilled from the produce of marked trees, and the inducement to the inhabitants of the towns to go outside to drink the cheaper liquor retailed in the rural farms is lessened. To meet the second difficulty, an increase of the preventive force has been sanctioned. In order to remove the third obstacle it has been resolved to eliminate the middlemen and to deal directly with the toddy drawers in the rural tracts, following the plan which has succeeded admirably in South Canara. It remains to be seen whether the toddy drawers are sufficiently well off as a class to pay the instalments of the tapping fees regularly and whether, in case of default, there will be much difficulty in recovery and risk of loss to Government. A great step will be gained if the system is found to work well and farmers can be dispensed with. In towns the case is different as there is plenty of competition for the services of the toddy drawers and they consequently do not require any protection. The tapping licenses are therefore granted on the application of the shopkeepers.

Remedy of defects noticed.

7. A few words of explanation appear necessary as to the plan which has been adopted in the towns of Canara and Malabar of combining a tree-tax with a moderate excise duty. It is obvious that if the tree-tax is fixed so as to correspond in any degree with the alcoholic strength the consumption of toddy as a beverage must cease absolutely; such in fact was the effect of the attempt in Bombay to realise a considerable portion of the duty on the spirit in the form of a tax on the tree. The true principle appears to be that the taxation in the form of a tree-tax should not exceed what the people can afford to pay upon the beverage, and wherever, as in some parts of Malabar, toddy constitutes an article of diet, and is in fact the ordinary morning meal of some of the laboring classes, taxation must be moderate or such classes would be deprived of their food. Shop-rents serve to enhance the tax upon toddy used as an intoxicant, and when toddy is used for distillation, taxation must be supplemented by some other means, if possible by a still-head duty, which is the system now being tried in the Municipalities of Canara and Malabar. When this course is not feasible owing to the difficulty of concentrating manufacture, the rentals for exclusive privileges of manufacture and sale are the only sources from which such enhanced taxation can be derived.

Tree-tax and excise combined.

8. As already stated in last year's Administration Report, the changes which have been effected during the last two years were carried out in pursuance of the scheme drawn up by the Committee appointed in 1884 to consider the working of the Abkári Administration and the possibility of improving it. The chief alterations which were effected during the year under review may be summarized as follows :—

Changes in the Systems of Management.

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 Chinglepat district.	Nilgiris.
	Salem.
North Arcot.	Wynaad taluk of Malabar.

(b) The extension of the system of sale of shops separately to the places and shops named below :—
Dindigul Town.
Erode.
3 Cantonment shops (St. Thomas' Mount, Pallávaram, Poonamallee).
4 outside shops.

(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 exemption of distillers from the charge for cost of establishments.

(g) The withdrawal from taluk vendors of the right of supply of town shops.

(h) The constitution of a special class of licenses for the sale of country spirits by wholesale.

(i) The reduction of the number of stills in rented tracts.

(j) The introduction of the excise (monopoly supply) system into the upland taluks and the Masulipatam town of the Kistna district, the spirits being supplied from a central distillery or depôt of excise at Bezváda, and the separate sale of arrack and toddy shops in the Masulipatam, Bezváda and Guntúr towns of that district and in the Rajahmundry and Ellore towns of the Godávari district.

Toddy.

(k) The extension of the plan of reducing the size of the farms and sale of shop-licenses separately in towns.

(l) 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.

(m) 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.

9. Owing to the diverse conditions of different parts of this extensive Province, the Abkári revenue must necessarily be managed on various systems if the administration is to be adapted to local peculiarities, and one of the main objects of this Department at present is to acquire a wider and more accurate knowledge of the conditions of the traffic in intoxicants of different descriptions and to devise measures which will be better suited to the requirements of particular tracts than the existing methods. A brief description of the systems in force was given in last year's report and for facility of reference it seems desirable to reproduce it with such modifications as are

Description of the Systems in force.

required to render it accurate for the period to which the present review relates, changes which have been introduced subsequently being omitted. Without some such guide it would be difficult for any one not thoroughly acquainted with the details of the administration to comprehend the facts and figures set forth in the Report.

A.—COUNTRY SPIRITS—EXCISE SYSTEM.

10. *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. 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.

11. *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 Private Warehouses, are granted on payment of the prescribed annual fee to any respectable person who is prepared to provide suitable buildings and conform to the conditions prescribed. 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.

12. 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. Under the Mádras 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.

13. *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, wholly disregarding 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 was 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. The introduction of the free-supply system into this district has, however, been sanctioned from 1st January 1888, so that the guaranteed system will not be in force in any district from and after that date.

14. A slightly modified form of *Excise system* was also in force during a portion of the year under review in the five towns of Malabar marginally noted, the privilege of manufacture and sale having been 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 had 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. This system having, however, been found to be unsuited to the towns in question, the following changes were introduced from 1st January 1887, the contract being continued to the former renter for nine months from that date at a reduced rental. The contractor was required to establish a distillery in each town, except Tellicherry where a depôt of issue supplied by the Cannanore distillery was allowed. The spirits were to be distilled only from toddy drawn from marked trees on which tree-tax at the rates in force had been paid and a still-head duty of 8 annas per gallon of 30° under-proof was to be paid on the issue of such spirits from the distillery. It is calculated that the incidence of the tree-tax will amount to about 10 annas per gallon of 30° under-proof so that the total duty per gallon is Rs. 1-2-0, or 2 annas less than the duty (Rs. 1-4-0) formerly levied.

Cannanore. Tellicherry. Calicut. | Pálghat. Cochin.

B.—COUNTRY SPIRITS—THE FARMING SYSTEM.

15. 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 sub-division of taluks has been carried out so as to correspond with the divisions of Revenue Inspectors. The farming system as regards country spirits was in force during the year under review in the inland taluks of Vizagapatam and in the Mangalore town of the South Canara district. Only one still (of an improved pattern) was worked for the supply of the Mangalore town.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

16. 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).

17. 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

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

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 shops in connection with which the still is set up.

In South Canara.

18. 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, as already stated, 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.

19. *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.

20. "*Amáni*" (*Direct Management*) *system.*—The toddy revenue of the town of Madras has hitherto been 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 constitute 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. The introduction of the tree-tapping system in the Town of Madras has been sanctioned from 1st October 1887.

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

21. 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-Rayaghada farm, in which the Pálkonda and Párvatipur agency villages are also included.
- (*b*) Koraput 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 Víravalli,

is kept under *amáni*, 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.

CHAPTER II.—COUNTRY SPIRITS—EXCISE SYSTEM.

22. As stated in paragraph 4 of last year's report, the free-supply system was extended to the marginally-noted tracts during the year under report. A statement showing the distilleries and warehouses licensed under this system is subjoined.

Free-supply System.

Cuddapah.	Tanjore.
Anantapur.	Madura.
Bellary District.	Tinnevelly.
Madras District.	Coimbatore.
The portion of the Chingleput District not already under the Free-supply System.	Nilgiris.
North Arcot.	Salem.
	Wynaad Taluk of the Malabar District.

District.	Place where Distillery or Warehouse was established.	Name of Distiller or Warehouse-keeper.
1	2	3
Anantapur	Tadpatri	Mr. T. Muttuswámi Pillai.
Bellary	Bellary Town...	Messrs. Abraham and Co.
Do, ...	Do.	Mr. T. Muttuswámi Pillai. *
Madras	*Mount Road* †	Messrs. Morison and Sons.
South Arcot	Nellikuppam ‡	Messrs. Parry and Co.
Do.	*Cuddalore Old Town* § ...	Do.
North Arcot	Ranipet	Messrs. Morison and Sons.
Do.	Palmanér	Do.
Do.	*Arkónam*	Messrs. Parry and Co.
Tanjore	Tanjore Town	Do.
Tinnevelly	Palamcottah	Messrs. Kannappa Pillai and Co.
Do.	Tachanallúr ‖	Mr. V. Tavasimuttu Nádár.
Coimbatore	Coimbatore Town	Mr. A. T. Tiruvengadaswámi. Mudaliyár.
Nílgiris	Arvanghát	Mr. H. T. Ivatt.
Salem	Súramangalam	Messrs. Wilson and Co.

Note.—At places, the names of which are printed in *italics*, there were warehouses, and at other places distilleries.

* Taken over by Messrs. D. V. Abraham and Leishman in October 1886.
† This warehouse was worked only for three months—September to November 1886.
‡ This distillery, although situated in a Monopoly-supply district, had a Free-supply license.
§ This warehouse is established for spirits intended for exportation by sea.
‖ Worked only for two months in the year under report, viz., February and March 1887.

23. The rates of duty charged for spirits declared for consumption in the several Free-supply tracts are shown in the subjoined statement:—

Local Area.	20° under London proof.			30° under London proof.			60° under London proof.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Districts.									
Cuddapah (except Cuddapah town)									
Anantapur	2	0	0	1	12	0	1	0	0
Bellary (except Adóni town and the Bellary cantonment)...									
Kurnool (the taluks west of the Nallamalais)	1	8	0	1	5	0	0	12	9
Madras	3	3	2	2	12	10	1	9	7
Chingleput	2	8	0	2	3	0	1	4	0
North Arcot									
Tanjore (except Tanjore and Kumbakónam towns) ...									
Trichinopoly (except Trichinopoly and Srírangam towns).									
Madura (except Madura town)	2	0	0	1	12	0	1	0	0
Tinnevelly									
Coimbatore (except Coimbatore town)									
Nílgiris	2	8	0	2	3	0	1	4	0
Salem (except Salem town)	2	0	0	1	12	0	1	0	0
Wynaad Taluk of Malabar	2	8	0	2	3	0	1	4	0
Towns.									
Cuddapah									
Adóni									
Bellary *cantonment*									
Tanjore									
Kumbakónam	2	8	0	2	3	0	1	4	0
Trichinopoly									
Srírangam									
Madura									
Coimbatore									
Salem									

Monopoly supply system.
Ganjam.
The coast taluks of Vizagapatám.
The upland taluks of Kistna and Masulipatam town.
Nellore.

24. The monopoly-supply system was in force in the marginally-noted tracts. The contract for Ganjam and Vizagapatam was held by Messrs. Minchin and Co. who supplied the district from their distillery at Aska; the rate of duty payable to Government out of a still-head charge of Rs. 2 per gallon of 30° under-proof was Rs. 1-6-0 in the former and Rs. 1-4-0 in the latter district. The contract for Nellore was granted to Messrs. Morison and Sons who established, at the head-quarters of the district, a depôt to which spirits were transported under bond from their distilleries (Palmanér and Ranipet) in North Arcot and were issued from thence to licensed vendors at the rate of Rs. 2 per gallon of 30° under-proof out of which the Government share was Rs. 1-5-4. The upland taluks and the Masulipatam town of the Kistna district were brought under this system in July 1886. The exclusive privilege of supply was given for 27 months to a native contractor who was to establish a distillery at Bezváda and depôts of issue at Masulipatam and Guntúr and issue the spirits to licensed vendors at Rs. 1-8-0 per gallon of 30° under-proof at Bezváda and at Rs. 1-10-0 at the other two towns; the rate of duty payable to Government out of this still-head charge was 12 annas per gallon. Pending the construction of the distillery, however, the contractor has been allowed to establish a depôt of excise at Bezváda and to obtain his supplies of liquor from the Nellikuppam and Aska distilleries.

Minimum guarantee system.

25. The South Arcot contract was continued to Messrs. Parry and Co. under the minimum guarantee system, the amount of annual guarantee being raised from Rs. 1,50,000, the amount payable under the previous lease, to Rs. 1,85,000. A minimum surcharge of Rs. 1,450 on the sales in the Chidambaram municipality was also guaranteed by the firm. The rate of excise duty was the same as in the previous year, viz., Rs. 2 per gallon of 30° under-proof.

Modified excise system.

26. The monopoly of the privilege of manufacture and sale of country spirits in the five towns * of Malabar (together with the right of supplying the rural farmers throughout the district with strong spirits at 20° and 30° under-proof) was in the hands of Messrs. Maneckjee and Co. of Calicut, but they having complained of heavy losses, steps were taken towards the end of October 1886, to modify the system which was considered unsuited to Malabar, and a liberal remission of 50 per cent. of the stipulated rental was granted † to the contractors on the understanding that they were to hold the contract on the altered terms until 1st October 1887, so that due notice of the changes might be given before the farms were next sold from that date. These changes have been already summarized in paragraph 14 of Chapter I. The only concession made to Messrs. Maneckjee and Co., during their short tenure of the lease under the revised system, was that owing to the alleged difficulty of obtaining the supplies of toddy required for distillation at Calicut locally, they were permitted to use up their stock of spirits at Parli, the rate of duty being raised so as to cover the incidence of the tree-tax.

* Cannanore.
Tellicherry.
Calicut.
Pálghat.
Cochin.

† G.O., dated 29th November 1886, Mis. No. 1055, Revenue.

27. The following statement shows the consumption of country spirits (in terms of 30° under-proof), distribution of shops, &c., in the several excise districts—the rural parts being separately shown from the towns:—

STATEMENT showing the Consumption of Arrack, Distribution of Shops, &c., in 1886-87.

Districts and Towns in which Shops were sold separately.	Population.	Area.	Quantity consumed in 1885-86.	Quantity consumed in 1886-87.	Number of shops opened in 1886-87.	Square miles per shop.	Sale per shop.	Population per shop.	Consumption per head.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
RURAL TRACTS.		SQ. MLS.	GALS.	GALS.			GALS.		GALS.	
Ganjam (excluding Berhampore town)	1,479,702	3,101	(a) 37,480	30,738	719	4·3	42·8	2,058	·021	
Vizagapatam (Coast taluks), excluding Vizagapatam, Bimlipatam, Vizianagrum towns.	777,499	3,492	(b) 13,700	5,801	88	39·6	65·9	8,835	·007	
Kistna, excluding Masulipatam, Guntúr and Bezváda towns.	729,141	4,815	..	* 64,181	578	8·3	111·0	1,261	·088	
Nellore, excluding Nellore town	1,192,731	8,714	33,116	37,823	342	25·4	110·5	3,487	·031	
Cuddapah, excluding Cuddapah town	1,102,056	8,726	44,117	50,227	649	13·4	77·3	1,698	·045	
Anantapur	599,889	5,103	28,113	37,040	422	12·0	87·7	1,421	·061	
Bellary, excluding Bellary cantonment and Adóni town	650,374	5,711	19,318	25,290	325	17·5	77·8	2,001	·038	
Kurnool taluks, west of Nallamalais, excluding Kurnool town	464,323	5,374	45,999	52,566	583	9·2	90·1	796	·113	
Chingleput, excluding Conjeeveram town, the four outside shops and the three cantonment shops.	908,070	2,824	(c) 54,513	41,387	402	7·0	102·9	2,348	·055	
North Arcot, excluding Vellore and Wálajápet towns	1,769,936	7,251	102,118	100,563	738	9·8	136·2	2,398	·057	
South Arcot, excluding Chidambaram town	1,794,901	4,871	88,720	105,093	986	4·9	106·5	1,820	·058	
Tanjore, excluding Tanjore, Kumbakónam and Negapatam towns.	1,971,685	3,636	13,562	17,751	252	14·0	70·4	7,824	·009	
Trichinopoly, excluding Trichinopoly cantonment and Sríran-gam town.	1,110,811	3,544	22,334	24,795	346	10·2	71·6	3,214	·022	
Madura, excluding Madura and Dindigul towns	2,080,691	8,395	(d) 45,673	38,088	781	10·7	48·7	2,664	·018	
Tinnevelly	1,699,747	5,381	37,636	31,000	1,093	4·9	28·3	1,555	·018	
Coimbatore, excluding Coimbatore and Erode towns	1,608,859	7,828	40,924	42,796	691	11·3	61·9	2,328	·026	
Salem, excluding Salem town	1,548,928	7,650	44,788	51,256	726	10·5	70·6	2,133	·033	
Wynaad Taluk (Malabar)	88,091	991	12,096	13,169	88	11·2	149·6	1,001	·149	
TOWNS, &c.										
Berhampore	23,599	5	..	4,375	24	4·8	182·3	983	·185	
Vizagapatam	30,291	3	..	15,563	34	·08	457·7	891	·513	
Bimlipatam	8,582	4	..	7,578	12	·33	631·5	615	·883	
Vizianagrum	22,577	5	..	8,885	28	·17	317·3	806	·393	
Masulipatam	36,711	4	..	* 23,625	12	·33	1,968·7	3,059	·643	* These figures relate only to nine months from 1st July 1886, to 31st March 1887, the excise system having been introduced only from the former date.
Guntúr	19,646	13	..	* 6,432	6	2·1	107·2	3,275	·327	
Bezváda	9,336	4	..	* 8,412	9	·44	934·6	1,037	·901	
Nellore	27,505	25	11,095	19,052	31	·80	614·5	887	·692	
Cuddapah	18,982	19	10,439	12,079	14	1·3	862·7	1,356	·636	
Bellary cantonment	53,460	26	52,984	53,615	65	·4	824·8	822	1·00	
Adóni	22,441	3	5,162	7,152	10	·3	715·2	2,244	·318	

(a) Inclusive of the consumption in Berhampore town included in the Mohiri farm in 1885-86.
(b) Inclusive of the consumption in the Vizagapatam, Bimlipatam and Vizianagrum towns which were included in the taluk farms in 1885-86.
(c) Inclusive of the consumption in the four outside and the three cantonment shops included in the taluk farm in 1885-86.
(d) Inclusive of the consumption in Dindigul town included in the taluk farm in 1885-86.

Statement showing the Consumption of Arrack, Distribution of Shops, &c., in 1886-87—*continued.*

Districts and Towns in which Shops were sold separately.	Population.	Area.	Quantity consumed in 1885-86.	Quantity consumed in 1886-87.	Number of shops opened in 1886-87.	Square miles per shop.	Sale per shop.	Population per shop.	Consumption per head.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
		SQ. MLS.	GALS.	GALS.			GALS.		GALS.	
Kurnool	20,329	5	4,626	6,323	8	·62	790·3	2,541	·311	* Inclusive of Colombo toddy-distilled arrack which, though technically falling under "foreign liquor," as paying the tariff rate of duty, is similar in its nature to country spirits and is consumed by the same classes.
Madras	405,848	27	* 155,681	* 142,000	101	·26	1,405·9	4,018	·349	
Cantonment shops (at St. Thomas' Mount, Pallávaram and Poonamallee)	23,790	6	..	6,537	3	..	2,199	..	..	
Four outside shops	12,246	3	4,165	3,887	4	..	971·7	..	..	
Conjeeveram	37,275	9	9,757	6,937	17	·52	408·0	2,193	·186	
Vellore	37,491	4	14,302	14,873	17	·23	874·8	2,205	·396	
Wálajápet	10,387	1	2,540	7,947	11	·09	722·4	944	·765	
Chidambaram	19,837	2	1,785	2,023	17	·1	119·0	1,166	·101	
Tanjore	54,745	8	7,370	9,081	30	·26	302·7	1,824	·165	
Kumbakónam	50,098	3	6,272	7,307	21	·14	347·9	2,386	·145	
Negapatam	53,855	7	7,394	6,816	18	·38	378·6	2,992	·126	
Trichinopoly cantonment and Srirangam	104,222	17	15,699	16,729	24	·7	697·0	4,343	·160	
Madura	73,807	4	14,150	11,679	29	·13	402·7	2,545	·158	
Dindigul	14,182	2	..	6,085	5	·4	1,217	2,836	·429	
Coimbatore	38,967	3	9,350	11,208	28	·10	400·2	1,391	·287	
Erode	9,864	11	..	787	13	·84	60·5	758	·079	
Nílgiris	91,034	957	39,645	41,297	52	18·4	794·1	1,751	·453	
Salem	50,667	3	7,590	8,129	32	·09	254·0	1,583	·160	
Five municipal towns (Malabar)	167,580	33	18,978	25,481	143	·23	178·1	1,172	·152	
Total for rural farms— excluding Kistna. 1885-86	20,981,178	92,628	684,127	..	8,271	11·2	82·7	2,536	·032	
Total for rural farms— excluding Kistna. **1886-87**	**20,871,892**	**92,597**	..	**705,383**	**9,231**	**10·0**	**76·4**	**2,261**	**·034**	
Do. for towns, &c.— excluding Kistna. 1885-86	1,350,776	1,159	398,984	..	612	1·9	651·9	2,207	·295	
Do. for towns, &c.— excluding Kistna. **1886-87**	**1,460,062**	**1,190**	..	**463,425**	**791**	**1·5**	**585·9**	**1,846**	**·317**	
Grand Total, excluding Kistna .. 1885-86	22,331,954	93,787	1,083,111	..	8,883	..	..	..	..	
Grand Total, excluding Kistna .. **1886-87**	**22,331,954**	**93,787**	..	**1,168,808**	**10,022**	..	..	..	..	

A word of explanation is necessary as regards the figures shown as "consumption" in the above statement. They do not represent the issues from distilleries declared for each district, but the actual quantities retailed according to the returns furnished by renters and shopkeepers. The issues although available will not, in many cases, give a fair idea of the real consumption as they are in the first instance declared for a wholesale depôt in a town and thence distributed to the rest of the district and, in some cases, to more than one district. Although the issues therefore can be used, to a certain extent to check the returns furnished by renters and shopkeepers, they cannot always be adopted as representing the consumption in the district for which they are originally declared. The figures are given in terms of 30° under-proof as that is the strength in favor in the majority of districts.

28. It will be seen from the above statement that, omitting the Kistna district in which the excise system was introduced only in July 1886, and for which therefore figures for the previous year are not available for comparison, there was an increase both in the total number of shops opened and in the quantity of spirits consumed. This increase was generally due to the sub-division of vend farms in consequence of which shops were opened in places which had been more or less neglected by the former taluk renters. The average consumption per head of population increased as compared with the previous year, from ·032 to ·034 of a gallon in the rural parts and from ·295 to ·317 of a gallon in towns. There was on an average one rural shop to every 10 square miles and 2,261 persons against one shop to every 11·2 square miles and 2,536 persons, respectively, in the previous year. The number of town shops also increased, the average area and population supplied by each being 1·5 square miles and 1,846 persons against 1·9 square miles and 2,207 persons. The sales per shop fell from 82·7 gallons in rural parts and 651·9 gallons in towns to 76·4 gallons and 585·9 gallons, respectively.

—	Last year.	This year.	Percentage of increase.
Quantity consumed (gallons).	1,083,111	1,168,808	7·9
Number of shops ..	8,883	10,022	12·8

29. As regards the comparative drinking capacity of the several localities, Bellary cantonment heads the list with an average consumption of one gallon per head of population; the towns in Kistna, Nellore, Cuddapah and North Arcot follow next with rates varying from ·901 to ·327 of a gallon; the urban district of Madras and the Nílgiri plateau show rates of ·349 and ·453 of a gallon, respectively. Among the rural tracts the Wynaad taluk ranks first (·149 of a gallon) owing to its cold climate; the feverish district of Kurnool follows next with ·113 of a gallon; then come Kistna, Anantapur, South Arcot, North Arcot, Chingleput, Cuddapah, Bellary, Salem, Nellore and Coimbatore with rates varying between ·088 and ·026 of a gallon; the opium-consuming districts of Ganjam and Vizagapatam and the toddy-drinking districts of Tanjore, Trichinopoly, Madura and Tinnevelly bring up the rear with an average varying from ·007 to ·022 of a gallon.

The above comparison cannot, however, be other than approximate, as the rate of consumption is calculated upon the *total* population as returned by the Census. The proportion of the *drinking classes* varies in different districts, and there are no means of calculating the consumption per head of these classes.

30. The causes of large variations in the consumption of some of the districts as compared with the previous year are briefly noted below:—

Vizagapatam.—The consumption increased nearly threefold. The increase was chiefly due to the stoppage of smuggling from the rented tracts, which was impossible under the old Abkári law, as there was no check on transport in quantities less than one imperial quart, and to the sale of the shops in the Vizagapatam, Bimlipatam and Vizianagrum towns separately.

Nellore.—The increase is attributed to competition between the town shopkeepers and to better preventive arrangements.

Cuddapah, Anantapur and Bellary.—The increase is ascribed to the favourable character of the season.

Kurnool.—The increase is reported to be mainly due to the influx of labourers from Poona for work on the Bellary-Kistna State Railway and partly to the favourable character of the season.

Madras.—Decrease due to the high prices charged by Colombo arrack shopkeepers who paid very heavily for their shops at the auctions.

Chingleput.—Decrease attributed to the increase in price caused by the enhancement of the rate of still-head duty without a corresponding reduction in vend rents and to the competition of toddy.

North Arcot.—The increase is chiefly confined to the town of Wálajápet and is attributed to the lowness of the price of liquor in town shops as compared with the prices in shops outside the town.

South Arcot.—The increase is considered to be probably due to the improved condition of the ground-nut trade which gave larger employment and better wages to the labouring classes.

Tanjore.—Increase attributed partly to the more favourable character of the season and partly to the reduction of selling prices.

Madura and Tinnevelly.—Decrease due to the high rates charged for the liquor by the renters who paid excessive prices for their farms.

Coimbatore.—Increase is stated to be due to the farms having been better managed.

Nílgiris.—Increase due to reduction in the rate of duty.

Salem.—Increase stated to be due to the exertions of vend farmers to push sales.

Malabar.—The increase in the five towns is due to the better preventive arrangements and to the absolute prohibition of transport without permit within the towns.

31. A statement showing the issues of country spirits (in terms of 30° under-proof) during the year under report together with the revenue derived therefrom, the revenue realized per gallon, and the average selling price as reported by the officers of the Department is subjoined:—

Districts and Towns in which the shops have been separately sold.	* Issues of spirits from Distilleries declared for consumption therein.	Excise duty.	Rent for the privilege of vend.	Total Revenue.	Rate of Revenue realized per gallon of 30° under-proof.	Average reported retail selling price per gallon of 30° under-proof.
Rural Tracts.	GALS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.
Ganjam (excluding Berhampore town).	31,738	43,683	34,650	78,333	2 7 6	3 12 0 to 4 8 0 for 30° under-proof and 1 12 0 to 2 4 0 for 60° under-proof.
Vizagapatam (coast taluks) excluding Vizagapatam, Bimlipatam and Vizianagrum towns.	10,134	12,159	11,591	21,748	3 7 9	4 0 0
Kistna, excluding Masulipatam, Guntúr and Bezváda towns.	69,236	52,393	38,736	91,023	1 5 1	3 0 0
Nellore, excluding Nellore town ..	37,460	49,956	47,164	97,152	2 9 6	4 8 0
Cuddapah, excluding Cuddapah town.	52,583	92,297	95,215	1,87,512	3 9 0	4 8 0
Anantapur	37,779	66,421	31,510	97,931	2 9 6	3 12 0
Bellary, excluding Bellary cantonment and Adóni town.	26,273	46,169	30,325	76,494	2 14 7	From Rs. 4 to Rs. 4½
Kurnool (taluks west of Nallamalais), excluding Kurnool town.	50,070	65,716	67,440	1,33,156	2 10 7	4 4 0
Chingleput, excluding the four outside shops, the three cantonment shops and Conjeeveram town.	40,189	85,596	73,444	1,59,040	3 15 4	4 8 0
North Arcot, excluding Vellore and Wálajápet towns.	100,160	2,20,215	1,91,770	4,11,985	4 1 9	4 4 0
South Arcot, excluding Chidambaram municipality.	106,660	2,07,987	..	2,07,987	1 15 2	3 12 0
Tanjore, excluding Tanjore, Kumbakónam and Negapatam towns.	18,467	32,374	14,646	47,020	2 8 9	4 8 0
Trichinopoly, excluding Trichinopoly and Srírangam towns.	26,371	46,504	28,505	75,009	2 13 6	4 0 0
Madura, excluding Madura and Dindigul towns.	38,961	68,587	84,242	1,52,829	3 14 9	4 8 0
Tinnevelly*	33,332	58,391	66,052	1,24,443	3 11 5	4 8 0
Coimbatore, excluding Coimbatore and Erode towns.	48,123	84,895	78,806	1,63,701	3 6 5	4 8 0 to 5 0 0
Salem, excluding Salem town ..	50,835	89,060	94,193	1,83,253	3 9 8	4 8 0
Wynaad	12,598	27,477	6,400	32,877	2 9 9	5 12 0 for *20° under-proof.
Towns.						
Berhampore	4,375	6,016	8,222	14,238	3 4 1	4 2 0 for 30° under-proof and Rs. 2-1-0 for 60° under-proof.
Vizagapatam, Bimlipatam and Vizanagrum.	32,026	38,030	20,296	60,326	1 14 2	3 to 3 12 0
Guntúr, Bezváda and Masulipatam.	38,469	28,852	42,227	71,079	1 13 6	2 4 0 to 3 8 0
Nellore	69,052	25,402	19,811	45,213	2 6 0	5 0 0
Cuddapah	12,079	26,423	13,377	39,800	3 4 7	4 8 0
Bellary cantonment and Adóni	60,767	1,32,928	42,504	1,75,432	2 14 2	4 0 0
Kurnool	6,323	8,299	6,096	14,395	2 4 5	3 2 0
Madras (Pattai arrack)	60,003	1,68,102	81,803	2,49,905	4 2 8	4 8 0 to 5 4 0
Four outside shops, the three cantonment shops and Conjeeveram.	17,361	40,366	48,145	88,511	5 1 7	Varies from Rs. 4-8-0 in Conjeevaram to Rs. 5-0-0 in the outside and cantonment shops.
Vellore and Wálajápet	22,820	49,919	23,464	73,383	3 3 5	4 0 0
Chidambaram	2,023	†5,396	..	5,396	2 10 8	4 4 0
Tanjore, Kumbakónam and Negapatnam	23,204	47,777	29,937	77,714	3 5 7	Varies from Rs. 3½ to Rs. 4½.
Trichinopoly cantonment and Srírangam.	16,729	36,595	28,344	64,939	3 14 1	4 8 0
Madura and Dindigul	17,764	36,196	26,515	62,711	3 8 6	3 12 0
Coimbatore and Erode	11,995	25,895	16,542	42,437	3 8 7	4 0 0
Nílgiris	41,103	90,367	77,547	1,67,814	4 1 4	5 4 0
Salem	8,129	17,782	10,308	28,090	3 7 3	3 12 0
Five towns of Malabar	25,481	31,851	8,683	40,534	1 9 11	3 0 0

* The figures against towns represent actual consumption, the issues to towns not being separately shown; these have been deducted from the total issues and the balance shown against districts. Hence the excise duty shown against the latter is not exactly equal to the number of gallons multiplied by the rate of duty.

† Includes a guaranteed surcharge of Rs. 1,450 on the sales within the Chidambaram municipality.

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32. It will be observed from the above statement that in the majority of districts and *in* all the towns except those in the Vizagapatam, Kistna, Nellore, Kurnool, South Arcot and Malabar districts, the incidence of revenue per gallon exceeded the proportionate tariff rate in force until the 14th January 1887, viz., Rs. 2-12-10 per gallon of 30° under-proof. The high rate in most cases was due to the extravagant bids offered for the privilege of vend. To enable shopkeepers to realize a fair profit, the selling price must be from one rupee to one rupee and a quarter more than the revenue payable to Government; in many cases, it will be noticed, there was no such margin, and as there is no reason to doubt the accuracy of the selling prices reported, the irresistible inference is that the shopkeepers are making up for low prices by freely diluting their liquor or by giving short measure. Judging from the large number of dilution cases *detected* during the year which, from the facility and comparative impunity with which the offence can be committed, must form but a small fraction of the actual cases, it seems almost certain that the arrack drunk is generally diluted. It is also noticeable that in the case of all the towns except those in the Ganjam, Kistna, Chingleput, Tanjore, Trichinopoly and Coimbatore districts, the rate of revenue realized per gallon is lower than that paid throughout the districts in which the towns are situated, and that in many cases the urban selling prices are lower than the rural rates. The system of selling the town shops separately has, however, but recently been introduced and the value of them was probably not generally known. As the consumers in urban tracts can afford to pay a higher price than the inhabitants of rural tracts, a larger revenue per gallon may reasonably be expected, and as experience is gained competition for the town shops will probably become brisker and enhanced bids, which the higher prices which can be obtained for spirits justify, will be secured.

	RS. A. P.
Cost of liquor, say	0 10 0
Cost of carriage and incidental expenses ..	0 2 0
Renter's profit ..	0 4 0
Retailer's profit .	0 4 0
Total ..	1 4 0

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

District.	20° under-proof.		30° under-proof.		60° under-proof.	
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.
	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.
Ganjam	324	239	6,367	5,853	55,760	50,728
Vizagapatam (Coast taluks)	1	1,181	13,572	36,206	222	475
Kistna (Upland taluks)	..	22,214	..	76,420	..	1,473
Nellore	..	..	44,211	56,875	..	..
Cuddapah	..	6,500	54,556	51,877	..	..
Anantapur	10,582	16,817	16,019	17,820	..	..
Bellary	9,985	11,869	66,053	72,492	..	..
Kurnool (Taluks west of Nallamalais)	17,936	26,998	30,127	28,334	..	..
Madras	99,577 *	77,868 *	48,991	58,571	..	..
Chingleput	..	..	68,435	58,748	..	..
North Arcot	10,647	4,877	106,790	117,809	4	..
South Arcot	..	..	90,505	107,116	..	..
Tanjore	179	127	34,388	40,810	9	..
Trichinopoly	..	207	38,033	41,259	..	50
Madura	..	..	59,823	55,852	..	..
Tinnevelly	..	48	35,681	29,111	3,422	3,210
Coimbatore	28,117	29,242	18,140	21,372	..	..
Nilgiris	12,309	11,509	25,578	28,144	..	..
Salem	15,502	11,735	34,660	45,973	2	..
Malabar { Wynaad	10,563	11,523	24	..	..	..
Malabar { Five towns	8,922	16,531	7,875	4,052	1,586	4,438
Total ..	224,644	249,485	799,828	957,394	61,005	60,374

* Colombo arrack, 25° under-proof.

It will be seen that the consumption of the weaker liquor is almos entirely confined to Ganjam, Kistna, Tinnevelly and Malabar.

34. A detailed statement showing the Talukwar particulars of consumption of country spirits both in excise and rented districts is printed as Appendix A.

CHAPTER III.—MISCELLANEOUS SYSTEMS.

35. The inland taluks of the Vizagapatam district were sold by auction, and the greater portion of the Agency tracts leased to the former contractor on the same terms as in the previous year. The rentals obtained are given in the margin. The increase was due to the sub-division into two farms of the Sálúr, the Bobbili and the Srungavarapukóta taluks which were sold as single farms in the previous year.

Rented arrack farms:

	1885-86.	1886-87.
	RS.	RS.
Ordinary taluks	61,400	66,750
Agency do.	60,520	60,520

Ordinary taluks.

36. The consumption in the ordinary taluks amounted to 3,460 gallons of 30° under-proof and 57,814 gallons of 60° under-proof, against 2,844 gallons of 30° under-proof and 66,903 gallons of 60° under-proof, respectively, in the previous year. 98 stills were worked against 100, and 712 shops opened against 755 in the previous year. The statistics of consumption are quite unreliable and it is therefore useless to comment on the variations.

Agency tracts.

37. In the Agency tracts there is no restriction as to strength or price, but the liquor consumed is believed to be generally about 60° under-proof. Information regarding consumption is available only for the Gunupur taluk, in which 27,769 gallons of 60° under-proof liquor were consumed against 28,930 gallons in the last year. Every shopkeeper is permitted by his license to distil, and there were 761 shops in this taluk against 711 in the previous year.

Agency tracts managed under amáni.
Jeypore.
Malkangiri.
Nowrangapur.
Víravalli Agency.
Srungavarapukóta Agency.

38. The arrack revenue of the marginally-noted Agency farms in the Vizagapatam district was under the direct management of Government. The current demand amounted to Rs. 26,544, of which Rs. 20,198 were collected during the year. Of the arrear demand of Rs. 13,023, Rs. 12,215 were collected and the remainder, Rs. 808, were remitted under G.O., dated 15th January 1887, No. 27. The demand in the Agency tracts of the Godávari district amounted to Rs. 13,228 against Rs. 14,564 in the previous year.

Mangalore town arrack farm.

39. In the Mangalore town and in a belt of villages round it, arrack and toddy were separated, and the monopoly of manufacture and sale of arrack together with the exclusive privilege of supplying strong spirits to the rural farmers (at the rate of Rs. 2 per gallon of 30° under-proof) was sold for two years from 1st April 1886, for an annual rental of Rs. 32,300. The contractor established a distillery at Mangalore from which he issued spirits both to his own shops in the town and to the rural farmers who wanted supplies of strong spirits. The quantities so issued during the year under report are shown in the margin. It was concluded from the smallness of the issues to the rural farmers that they were distilling strong spirits and arrangements were therefore made for the cancellation of the town contract after the end of the year in order that the system might be modified. A remission of Rs. 8,075 was granted to the contractor, and the still which he had procured from Bombay was bought by Government for Rs. 2,000.

—	20° under-proof.	30° under-proof.	60° under-proof.
	GALS.	GALS.	GALS.
To town shops ..	433	10,153	2,925
To rural farms ..	..	5,321	..

Combined arrack and toddy farms.

40. Arrack and toddy were rented out conjointly in the Godávari and Kistna districts for the quarter ending 30th June 1886. It was proposed to introduce the tree-tapping system into the Coringa and Cocanada divisions of Godávari and the Bandar taluk of Kistna from 1st October 1886, but this proposal having been negatived by the Secretary of State after having obtained the approval of the Government of India, the old system was continued. In Godávari, the farms of Coringa and Cocanada were renewed for three months, from 1st July 1886, to the former contractor and were then sold for a year, from 1st September 1886. The remainder of the district with the exception of Rajahmundry and Ellore towns was sold by auction for fifteen months, from

15

1st July 1886. The arrack and the toddy shops in these towns were sold separately for the same period. In the Kistna district the Bandar taluk, with the exception of the Masulipatam town, was sold by auction on the joint arrack and toddy system for three months from 1st July 1886, and the other Coast taluks and the Núzvíd and Vissannapet divisions were sold under the same system for fifteen months from the same date. The Bandar taluk (except the Masulipatam town) was again disposed of on the ordinary joint arrack and toddy system for one year. The excise system was introduced into the rest of the district from 1st July 1886, the toddy and arrack farms were sold separately, and the toddy and arrack shops in the towns of Masulipatam, Guntúr and Bezváda were sold separately.

There was no change of system in the Cumbum and Márkápur taluks of the Kurnool district, and the farms were sold for fifteen months, from 1st July 1886, on the same conditions as in the previous lease.

Throughout the South Canara district (except in the town of Mangalore) the privilege of selling toddy was combined with the manufacture and sale of spirits, the renters being required to procure their supplies of toddy from licensed toddy-drawers. Independent tree-tapping licenses were granted on payment of a half-yearly fee of Rs. 9 within the Mangalore municipality and a surrounding belt of villages, of Rs. 3 in certain hill tracts, and of Rs. 6 in the rest of the district. In certain areas in which toddy is chiefly drawn from palmyra trees, the rate for the palmyra season was Rs. 6, and for the other six months of the year, Rs. 3. The unit of the sub-divisions of farms was fixed at the area which could be supplied by a single still.

In Malabar the Calicut taluk, with the exception of the town of Calicut, was sold on the joint arrack and toddy system for six months, the toddy shops in the five Municipal towns were sold separately for the same period, and the rest of the district was sold on the joint arrack and toddy system for eighteen months from 1st April 1886, each amsham forming a separate farm. The tree-tapping system was introduced into the Calicut taluk and the five Municipal towns from 1st October 1886. Great opposition to this system was experienced at the outset and the result has not therefore been financially a success.

Rentals.

41. The financial results of the year in the above districts are compared below:—

—	Revenue (current demand) in 1885-86.	Revenue (current demand) in 1886-87.	Increase or decrease.
	RS.	RS.	RS.
Godávari	3,76,484	4,26,285	+ 49,801
Kistna	3,18,540	3,90,999	+ 72,459
Cumbum and Márkápur taluks	40,119	42,577	+ 2,458
South Canara...	1,50,450	2,14,518	+ 64,068
Malabar (excluding Wynaad taluk and the five Municipal towns)	1,83,770	1,62,808	— 20,962

There is an increase in all districts except Malabar, where partly owing to the novelty of the system and partly to the shortness of the lease of the joint arrack and toddy farms of the Calicut taluk and the toddy shops in the five towns which were sold for six months from 1st April to 30th September 1886 only, in view to the introduction of the tree-tapping system, the rentals secured were lower than in the preceding year.

Manufacture of arrack.

42. The following statement shows the number of stills worked and the quantity of spirits manufactured under the combined arrack and toddy system. The account of manufacture which is based on the renters' returns is not trustworthy, but in the absence of better information the figures must be accepted.

District.		Manufacture.			Number of stills.	
		20° under-proof.	30° under-proof.	60° under-proof.	Sanctioned.	At work.
		GALS.	GALS.	GALS.		
Godávari	1885-86 ..	..	1,778	617,481	1,529	1,248
	1886-87 ..	..	**306**	**359,737**	**1,511**	**1,275**
Kistna	1885-86 ..	..	68,051	317,392	1,975	1,032
	1886-87 ..	..	**16,700***	**200,782***	**1,945**	**971**
Kurnool (Cumbum and Márkápur taluks)	1885-86 ..	..	* 1,008	18,085	119	112
	1886-87 ..	..	**1,205**	**26,266**	**125**	**106**
South Canara †	1885-86 ..	..	16,253	106,979	545	485
	1886-87 ..	**763**	**16,550**	**152,594**	**324**	**273**
Malabar	1885-86 ..	..	..	118,016	5,071	4,366
	1886-87 ..	..	..	**232,634**	**375**	**348**

* This is exclusive of the consumption of the upland taluks and Masulipatam town for nine months from 1st July 1886, and inclusive of the small quantities of strong spirits purchased by joint arrack and toddy farmers from the Bezváda contractor. *The quantity of spirits purchased during the nine months from the Bezváda contractor in the excise* tracts amounted to 107,617 gallons in terms of 30° under-proof.

† The whole of the 20° and 30° under-proof spirits and 3,009 gallons of 60° under-proof were manufactured at the Mangalore distillery.

The large decrease in the quantity manufactured in the Godávari district in the year is attributed by the Collector to the heavy rains which diminished the supply of toddy for distillation and to large purchases of arrack in the previous year for Guntúr and other places in the Kistna district. Probably it is due to the stocks which remained on hand at the end of the previous year. No great variation is noticeable in Kistna, if the comparison is made after making allowance for the taluks brought under the excise system. The increase in Kurnool is ascribed to a more favourable season and to the influx of a large number of labourers employed on Railway works. The increase in South Canara was confined to the Mangalore, Udipi and Coondapoor taluks; the decrease in the Kásaragód taluk is attributed by the Collector to the unsatisfactory relations between the renters and the toddy-drawers, and that in the Uppinangadi taluk to insufficient supplies of toddy for local distillation. The net increase is probably due to the sub-division of farms. The Collector of Malabar considers the statistics of consumption reported in the monthly returns submitted by renters far from trustworthy and remarks that "it is useless to draw any conclusions based on such imperfect data." The number of stills in Malabar was greatly reduced and a fair reduction was made in South Canara.

Toddy farms.

43. The period of the administration of the toddy revenue embraced by this report comprises portions of two leases, viz., three months of the lease which terminated on 30th June 1886, and nine months of the succeeding lease. No toddy revenue is raised in the Nílgiri district and in the Wynaad taluk of Malabar. In Madras town it is under the direct management of Government. Elsewhere the toddy and the arrack farms are sold separately.

There was no change of any importance in the system of levying the toddy revenue. The sub-division of farms was carried still further and the sale of independent shops extended to the towns entered in the margin.* It was intended to introduce the tree-tapping system, as an experimental measure, into the marginally-noted† taluks, but the Secretary of State, as already stated, negatived the proposal. The Cuddalore and Trichinopoly taluks were sold on the ordinary renting system, the shops in the head-quarter towns being sold separately. There were no bids for the farms in the Tanjore district, owing to alleged combination on the part of the Mirásidárs (landholders) who were said to have resolved not to allow their trees to be tapped. The lease of the whole district was therefore granted for fifteen months, from 1st July 1886, at a rental of Rs. 5,00,000 per annum to Mr. V. Tavasimuttu Nádár who, besides having many topes (gardens) of his own in the district, was believed to possess considerable influence among the landholders.

* Vizagapatam. Kurnool. Conjeeveram. Chidambaram. | Madura. Coimbatore. Salem.

† Cuddalore. Negapatam. | Tanjore. Trichinopoly.

It having been found that large quantities of toddy were being imported from the Nizam's Dominions into the Bellary and Kurnool Districts, in contravention of section 6 of the new Abkári Act, the traffic was legalized by the imposition, from 1st July 1886, of an import duty of one rupee on every twenty five gallons of toddy.

44. In the following statement the current demand under toddy for each district (except Madras, particulars regarding which are separately given) is compared with the demand in the preceding year:—

District.	Demand in 1885-86.	Demand in 1886-87.	Increase or decrease.
	RS.	RS.	RS.
Ganjam	11,054	13,769	+ 2,715
Vizagapatam	38,536	42,121	+ 3,585
Godávari (Rajahmundry and Ellore town shops).	...	*38,574	+ 38,574
Kistna (Upland taluk and Masulipatam town).	...	*18,186	+ 18,186
Nellore	23,048	28,844	+ 5,796
Cuddapah	72,369	76,449	+ 4,080
Anantápur	1,15,596	1,25,780	+ 10,184
Bellary	1,81,442	1,81,801	+ 359
Kurnool, except Cumbum and Márkápur taluks.	2,18,331	2,34,310	+ 15,979
Chingleput	1,23,360	1,71,859	+ 48,499
North Arcot	2,04,367	2,31,021	+ 26,654
South Arcot	1,59,340	1,51,541	— 7,799
Tanjore	5,20,552	4,91,249	— 29,303
Trichinopoly	59,674	84,286	+ 24,612
Madura	88,952	84,484	— 4,468
Tinnevelly	76,120	1,00,894	+ 24,774
Coimbatore	2,03,196	2,18,750	+ 15,554
Salem	2,76,933	2,55,246	— 21,687
South Canara (Mangalore town) ...	...	†14,574	+ 14,574
Malabar (Five towns)	70,270	†68,433	— 1,837
Total ...	24,43,140	26,32,171	+1,89,031

* Figures for nine months from 1st July 1886.
† Inclusive of tree-tapping license-fees.

There was an increase in all districts, except South Arcot, Tanjore, Madura, Salem and Malabar. In South Arcot the decrease was due to absence of competition; in Tanjore, to the difficulty experienced in disposing of the farms by auction; and in the other three districts, to the excessive rentals of the previous lease.

Madras town toddy.

45. Mr. Bliss' proposals to sell the toddy shops by auction in Madras having been negatived by the Board the "dowle" system was continued with a few minor improvements. The trees tapped for the shops were marked with painted numbers instead of a stamp; the shopkeepers were not allowed to exchange trees once marked for their shops before the close of the half-year; and the toddy-drawers were required to provide themselves with licenses which were granted *gratis* by the Collector. The shops were assigned for fifteen months from 1st July 1886, so that the leases might terminate on 30th September 1887, and the tree-tapping system be introduced after that date. The arrear and current demand amounted to Rs. 11,639 and 3,62,186, respectively, and the total collections (arrears and current) to Rs. 3,62,328 * against Rs. 3,54,797 in the preceding year, showing an increase of about 2 per cent. which is due to increase in the number of shops licensed during the year.

	RS.
* Arrears	11,639
Current	3,50,689
Total ..	3,62,328

The Inspector newly appointed for the Town abkári, joined his post on 1st December 1886, and was placed under the orders of the Collector in order to acquire a knowledge of the present system. He formally took charge of the out-door establishment from 1st April 1887.

The following statement shows the classification of the toddy shops opened during the year, both in the inside and outside limits:—

Class.	Number of shops in the inside limits.		Number of shops in the outside limits.		Number of trees allowed to each class.	Daily rate of each class.	Number of temporary shops for palmyra toddy.	
	1885-86.	1886-87.	1885-86.	1886-87.			1885-86.	1886-87.
						RS. A. P.		
I	55	55	2	2	312	3 4 0	..	..
II	37	36	..	..	240	2 8 0	..	..
III	207	208	30	31	156	1 10 0	67	68
IV	1	1	153	164*	96	1 0 0	99	110

Incidence of toddy and combined arrack and toddy revenue.

46. The following statement shows the particulars of shops and the incidence of revenue per head of population in the tracts in which the toddy and the combined arrack and toddy revenue is rented, and in Madras:—

District.	Population.	Area in Square miles.	Number of Shops sanctioned.		Number of Shops opened.		Revenue (Current Demand).		Population per Shop.		Square miles per Shop.		Incidence of Revenue per head.		Increase or decrease.
			1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Combined Arrack and Toddy.															
							RS.	RS.					RS. A. P.	RS. A. P.	RS.
Godávari	1,791,512	7,345	* 5,108	4,895	* 2,851	2,730	3,76,484	3,40,656	628	656	2·6	2·7	0 3 4	0 3 1	— 35,828
Kistna	1,548,480	8,471	4,792	3,757	3,353	2,274	3,18,540	† 1,38,188	462	681	2·5	3·7	0 3 3	0 1 11	—1,30,352
Kurnool Cumbum and Márkápur taluks).	193,899	2,154	240	271	240	235	40,119	42,577	808	825	9	9	0 3 4	0 3 6	+ 2,458
South Canara (except Mangalore town) ..	927,415	3,897	1,217	1,333	1,020	1,025	1,50,450	1,67,644	909	905	3·8	3·8	0 2 7	0 2 11	+ 17,194
Malabar (rented tracts)	2,098,563	4,734	5,398	9,765	4,534	8,282	1,83,770	1,37,392	465	253	1·04	·57	0 1 5	0 1 1	— 46,378
Total ..	6,559,869	26,601	16,755	20,021	11,998	14,546	10,69,363	8,76,427	547	451	2·2	1·8	0 2 7	0 2 2	—1,92,906
Toddy.															
Ganjam	1,749,604	8,311	566	609	521	501	11,054	13,769	3,358	3,492	15·9	16·6	0 0 1·2	0 0 1·5	+ 2,715
Vizagapatam	1,790,468	6,099	986	1,037	720	875	38,536	42,121	2,487	2,000	8·3	6·9	0 0 4·1	0 0 4·5	+ 3,585
Godávari (Ellore and Rajahmundry towns).	49,647	21	..	84	..	84	..	38,574	..	591	..	0·25	..	0 12 5	+ 38,574
Kistna (Upland taluks and Masulipatam town).	793,179	4,836	..	1,138	..	504	..	18,186	..	1,574	..	9	..	0 0 4·4	+ 18,186
Nellore	1,220,236	8,739	1,102	1,172	693	761	23,048	28,844	1,789	1,604	12·7	11·4	0 0 3·6	0 0 4·5	+ 5,796
Cuddapah	1,121,038	8,745	813	903	611	668	72,369	76,449	1,835	1,678	14·3	13·09	0 1 0	0 1 1	+ 4,080
Anantapur	599,889	5,103	1,231	1,231	886	881	1,15,596	1,25,780	677	681	5·3	5·7	0 3 1	0 3 4	+ 10,184
Bellary	736,807	5,904	1,015	981	709	738	1,81,442	1,81,801	1,039	998	8·3	9	0 3 11	0 3 11	+ 359
Kurnool (excluding Cumbum and Márkápur taluks.)	484,652	5,379	839	796	743	730	2,18,331	2,34,310	652	664	7·2	7·3	0 7 2	0 7 8	+ 15,979
Chingleput (exclusive of the tract known as the "outside limits" of the Madras Abkári.)	881,381	2,643	616	638	580	608	1,23,360	1,71,859	1,520	1,450	4·6	4·3	0 2 3	0 3 1	+ 48,499
North Arcot	1,817,814	7,256	1,102	1,494	929	1,266	2,04,367	2,31,021	1,957	1,435	7·8	5·7	0 1 9	0 2 1	+ 26,654
South Arcot	1,814,738	4,873	553	562	485	533	1,69,340	1,51,541	3,742	3,405	10·0	9·1	0 1 5	0 1 4	— 7,799
Tanjore	2,130,383	3,654	3,340	3,340	2,263	2,314	5,20,552	4,91,249	942	921	1·17	1·5	0 3 11	0 3 8	— 29,303
Trichinopoly	1,215,033	3,561	257	322	215	245	59,674	84,286	5,651	4,959	16·6	14·5	0 0 9·4	0 1 1	+ 24,612
Madura	2,168,680	8,401	2,705	2,648	1,215	1,109	88,952	84,484	1,785	1,956	6·91	7·5	0 0 7·9	0 0 7·5	— 4,468
Tinnevelly	1,699,747	5,381	2,132	2,361	770	968	76,120	1,00,894	2,207	1,756	6·98	5·5	0 0 8·9	0 0 11·4	+ 24,774
Coimbatore	1,657,690	7,842	1,006	1,161	891	993	2,03,196	2,18,750	1,860	1,770	8·8	7·8	0 2 0	0 2 1	+ 15,554
Salem	1,599,595	7,653	1,608	1,633	1,149	1,171	2,76,933	2,55,246	1,392	1,366	6·7	6·5	0 2 9	0 2 7	— 21,687
South Canara (Mangalore town)	32,099	5	..	38	..	38	..	14,574	..	845	..	·13	..	0 7 3	+ 14,574
Five towns of Malabar	167,580	33	183	281	183	281	70,270	68,433	885	596	·17	·11	0 6 11	0 6 6	— 1,837
Total ..	23,730,260	1,04,439	20,054	22,429	13,563	15,268	24,43,140	26,32,171	1,750	1,555	7·70	6·84	0 1 8	0 1 9	+1,89,031
Madras Abkári limits	505,848	226	651	675	651	675	3,55,234	3,62,186	777	749	·35	·33	0 11 3	0 11 5	+ 6,952

* The number of toddy shops only was shown by mistake in the previous year's report.
† Exclusive of the revenue of the Upland taluks for nine months from 1st July 1886, the date from which they were brought under excise system.

47. There is an increase in the number of shops in the majority of the districts. The increase was doubtless due to the sub-division of farms. The incidence of revenue is lower in the Northern than in the Southern districts. The figures against Godávari and Kistna do not admit of a fair comparison, as the calculation is disturbed by the changes of system which took place in the middle of the year. In the Ceded districts, the incidence was highest in Kurnool and lowest in Cuddapah. Tanjore, which yields the largest toddy revenue in the Presidency, heads the list of the Southern districts with an incidence of 3 annas 8 pies. The low incidence in Madura and Tinnevelly is probably due to the consumption of large quantities of sweet (untaxed) toddy which forms the food of the labouring classes, especially in that part of the Tinnevelly district known as the "Palmyra Forest." The incidence in Madras has been calculated on the population of the town, *plus* the estimated population (one lakh) of the tract known as the "outside limits."

CHAPTER IV.—TREE-TAPPING SYSTEM.

Tree-tapping system:

48. A description of the tree-tapping systems of South Canara and Malabar has already been given in Chapter I. In South Canara the new system was in force during the whole of the year under report and in Malabar for six months (from October 1886 to March 1887).

In South Canara.

49. The object of the system in force in South Canara was to relieve the toddy-drawers from their dependence upon the Abkári renters. Judging from the readiness with which licenses have been taken out by toddy-drawers during the year under review and from the large proportion of the revenue (Rs. 93,216 out of a total of Rs. 2,05,905) realized in the shape of tapping-fees, this object may be considered to have been fully attained. The following statement shows the number of tapping licenses issued and the fees realized thereon during each of the half-years, 1st April to 30th September 1886 and 1st October 1886 to 31st March 1887, respectively:—

Taluk.		Number of licenses issued at							
		Rs. 9 each.		Rs. 6 each.		Rs. 3 each.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
1		2	3	4	5	6	7	8	9
			RS.		RS.		RS.		RS.
Mangalore town ..	1st half-year	314	2,826	..	..	..	..	314	2,826
	2nd half-year	384	3,456	..	..	..	..	384	3,456
Mangalore taluk ..	1st half-year	..	..	1,192	7,152	155	465	1,347	7,617
	2nd half-year	..	..	2,275	13,650	77	231	2,352	13,881
Kásaragód	1st half-year	..	..	1,462	8,772	144	432	1,606	9,204
	2nd half-year	..	..	2,778	16,668	27	81	2,805	16,749
Uppinangadi ..	1st half-year	..	..	..	..	1,408	4,224	1,408	4,224
	2nd half-year	..	..	1,249	7,494	184	552	1,433	8,046
Udipi	1st half-year	..	..	1,479	8,874	467	1,401	1,946	10,275
	2nd half-year	..	..	1,989	11,934	72	216	2,061	12,150
Coondapoor ..	1st half-year	..	..	369	2,214	42	126	411	2,340
	2nd half-year	..	..	393	2,358	38	114	431	2,472
Total ..	1st half-year	314	2,826	4,502	27,012	2,216	6,648	7,032	36,486
	2nd half-year	384	3,456	* 8,684	* 52,104	398	1,194	9,466	56,754

* The fees on four licenses included in this figure, amounting to Rs. 24, were collected in April 1887.

The greater portion of the first half-year being covered by the south-west monsoon, the number of licenses taken out is smaller than in the second half. The striking variation in the number of Rs. 3 and Rs. 6 licenses between the first and second half-year is due to the rate of fee being reduced from Rs. 6 to Rs. 3 during the first half-year in portions of the Mangalore, Kásaragód, Udipi and Coondapoor taluks and in the whole of the Uppinangadi taluk.

No information is available as to the total number of trees tapped or as to the proportion of cocoanut, palmyra or sago trees. Calculating an average of 15 trees for each license it is estimated that 105,480 trees were tapped during the first and 141,990

during the second half-year. A good many of the trees tapped during the second half-year were probably tapped during the first half-year also.

In Malabar.

50. In Malabar a fee is levied on *each tree* tapped. The Calicut taluk was sold for one year from 1st October 1886, under the minimum guarantee tree-tax system for an annual rental of Rs. 12,100. The farmer worked within his guarantee up to the end of the year under report, having taken out licenses only to the extent of Rs. 6,726. The toddy shops in the five municipal towns were sold for the marginally noted sums which were to be paid in addition to the tax on the trees tapped for supplying the shops with toddy. The following statement shows the results of the system from 1st October 1886 to 30th September 1887, as compared with the revenue of the corresponding period of the previous years. In columns 2 to 6 the trees marked up to the end of August 1887 have been taken into account. Few trees, if any, are likely to be marked in September 1887 for the expiring lease, and the amount that is likely to be paid for them can scarcely affect the comparison:—

	RS.
Cannanore town ..	8,541
Tellicherry " ..	5,752
Calicut " ..	2,999
Pálghat " ..	938
Cochin " ..	5,009

Taluk or Town.	Number of trees licensed to be tapped up to the end of August 1887.				Fees payable thereon at Rs. 3 for a cocoanut tree, Rs. 2 for a palmyra, and Rs. 6 for a sago.	Vend rents in the towns for the whole year (1st October 1886 to 30th September 1887.)	Total Revenue (from 1st October 1886 to 30th September 1887.)	Rental for the corresponding period of the previous year, *i.e.*, from 1st October 1885 to 30th September 1886.)	Increase or decrease.
	Cocoanut.	Palmyra.	Sago.	Total.					
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Calicut taluk ..	1,144	..	871	2,015	* 12,100	..	* 12,100	19,450	— 7,350
Cannanore town ..	2,420	..	..	2,420	7,260	8,549	15,809	29,934	—14,125
Tellicherry " ..	1,564	..	..	1,564	4,692	5,751	10,443	14,436	— 3,993
Calicut " ..	4,602	1	443	5,046	16,466	2,992	19,458	16,094	+ 3,364
Pálghat " ..	..	285	..	285	570	939	1,509	1,296	+ 213
Cochin " ..	1,084	..	..	1,084	3,252	5,088	8,340	7,343	+ 997
Total ..	10,814	286	1,314	12,414	44,340	23,319	67,659	88,553	—20,894

* Minimum guarantee.

It will be seen from the above statement that there has been an increase in the Calicut, Pálghat and Cochin towns. The decrease in Cannanore and Tellicherry is believed to be due to the excessive rentals of the previous year. The low revenue obtained in the Calicut taluk is due to the exorbitant rates demanded by the renter from the toddy-drawers for permission to tap. It is proposed in future to deal directly with the toddy-drawers.

CHAPTER V.—FOREIGN LIQUOR.

Colombo arrack.

51. The passing of the new Abkári Act and the introduction of the free-supply system led to Colombo arrack, which forms an important source of abkári revenue in the town of Madras, being classed and treated as "foreign liquor," but as it was feared that its sale in "taverns" licensed for the sale of foreign wines and spirits might lead to an immediate loss of revenue, it was decided to retain a separate class of shops for the sale of this description of liquor, which is chiefly drunk by the working classes. To ensure the purchasers (generally illiterate) obtaining an article of the strength for which they paid and to which they had been long accustomed, a condition was inserted in the licenses that the liquor should not be sold at a lower strength than 25° under-proof and the use of stamped measures was also insisted on. It was considered probable that some difficulty might be experienced by the shopkeepers in procuring their supplies of Colombo arrack until the opening afforded by the new system attracted the attention of the wholesale merchants. But no such difficulty arose as the former contractor, Mr. Tavasimuttu

Nádár, who had large stocks on hand, was able to meet almost the whole of the demand; the Government reserve stock of 32,000 gallons was also sold by auction in convenient lots during the year.

Forty-eight Colombo arrack shops were sold by auction as in the previous year and were purchased at extravagantly high rates, the total of the bids offered being Rs. 2,27,796 against Rs. 1,18,836. The result was that there were no less than 49 resales, 25 shops having been resold once and 12 shops twice within the year. The total collections on account of the shops amounted to Rs. 1,96,838 against Rs. 1,18,296 in the previous year, but this increase cannot be expected to be permanent as the bids were excessive.

The quantity of Colombo arrack consumed during the year amounted to 77,868 gallons of 25° under-proof against 99,577 gallons in the previous year. The decrease was chiefly due to the high prices charged by the shopkeepers in order to make up for their extravagant bids, in consequence of which some of the Colombo arrack drinkers appear to have resorted to the Pattai arrack shops, the result being an increase in the sales of Pattai arrack.

	1885-86.	1886-87.
	GALS.	GALS.
Colombo arrack 25° under-proof	99,577	77,868
Pattai arrack 30° under-proof	48,991	58,571

Changes in Foreign-liquor License Rules.

52. The only changes made in the rules relating to the issue of licenses for the sale of foreign liquors were (i) that, as already stated in paragraph 61 of the Administration Report for 1885-86, the rates of fees chargeable on hotels, boarding houses, and refreshment rooms (other than Railway, &c.), were reduced as noted in the margin, and (ii) that to meet the convenience of auctioneers who occasionally sell foreign liquors by auction, a new class of licenses was instituted towards the close of the year, the fee payable for each license being fixed at Rs. 5.

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

Particulars of foreign liquor licenses.

53. The following statement shows the number of licenses of each class issued during the year and the fees realized thereon, as compared with the preceding year. There are no statistics of the sales of different descriptions of liquor, except those furnished by the shopkeepers which are so obviously untrustworthy that they cannot be accepted. The Customs returns must therefore be taken:—

14

District.		Wholesale licenses at Rs. 25 each.		RETAIL LICENSES. For the sale of liquor not to be drunk on the premises (Rs. 100 in Madras, Rs. 50 elsewhere.)		Taverns (*i.e.*) for the retail sale of liquor to be consumed on the premises (sold by auction.)		Hotels and Boarding houses (Rs. 175 or 100 according to class in Madras, Rs. 100 or 50 in the Nílgiris, and Rs. 50 or 25 elsewhere.)		Refreshment rooms as maintained by, or under the supervision and control of, Railway Companies, &c. (Rs. 25 each.)		Other refreshment rooms (same rate as hotels and boarding houses.)		Occasional licenses (fee at the discretion of the Collector.)		Special licenses (granted on special terms under Board's Orders.)		Total.		Remarks.
		No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	
			RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.		RS.	
Ganjam ..	1885-86	1	25	11	550	1	22	..	..	..	..	..	..	..	..	..	..	13	597	The increase in the total fees realised is generally due to the higher rentals obtained at the auction sales of taverns.
	1886-87	1	25	12	600	2	112	..	..	..	..	..	..	..	..	..	..	15	737	
Vizagapatam ..	1885-86	2	50	12	600	10	313	..	..	..	..	..	..	..	..	..	..	24	963	
	1886-87	1	25	11	550	9	146	1	25	..	..	..	..	..	..	..	..	22	746	
Godávari ..	1885-86	2	50	23	1,150	36	2,114	2	100	..	..	..	..	..	..	..	..	63	3,414	
	1886-87	2	50	26	1,300	33	3,035	2	100	..	..	..	..	..	..	1	5	64	4,490	
Kistna ..	1885-86	3	75	15	750	19	1,448	..	..	..	..	..	..	..	..	..	..	37	2,273	
	1886-87	3	75	13	650	20	1,312	..	..	..	..	..	..	..	..	..	..	36	2,037	
Nellore ..	1885-86	1	25	7	350	10	391	..	..	..	..	..	..	..	..	..	..	18	766	
	1886-87	..	..	7	350	10	198	..	..	..	..	..	..	..	..	..	..	17	548	
Cuddapah ..	1885-86	..	..	9	450	11	1,047	..	..	1	25	..	..	..	..	..	..	21	1,522	
	1886-87	..	..	9	450	14	2,654	..	..	1	25	..	..	..	..	..	..	24	3,129	
Anantapur ..	1885-86	1	25	4	200	3	955	..	..	2	50	..	..	..	..	..	..	10	1,230	
	1886-87	..	..	5	250	3	1,128	..	..	2	50	..	..	..	..	..	..	10	1,428	
Bellary ..	1885-86	2	50	4	200	9	231	..	..	2	50	..	..	..	..	..	..	17	531	
	1886-87	* ..	* ..	5	250	8	475	..	..	2	50	..	..	15	23	..	..	30	798	
Kurnool ..	1885-86	1	25	6	300	..	..	..	..	..	..	..	..	..	..	..	..	7	325	
	1886-87	..	..	8	400	..	..	..	..	..	..	..	..	..	..	..	..	8	400	
Madras ..	1885-86	..	..	56	5,250	56	10,073	5	700	..	..	5	700	3	60	3	122	128	16,905	
	1886-87	† 22	550	‡ 56	5,600	49	13,185	3	450	..	..	3	300	8	164	2	45	143	20,294	
Chingleput ..	1885-86	..	..	1	50	8	417	..	..	1	25	..	..	..	..	..	..	10	492	
	1886-87	..	..	8	400	17	6,958	..	..	1	25	..	..	..	..	..	..	26	7,383	
North Arcot ..	1885-86	..	..	20	1,000	37	2,501	..	..	2	50	..	..	..	..	..	..	59	3,551	
	1886-87	..	..	18	900	39	4,263	..	..	2	50	..	..	..	..	..	..	59	5,213	
South Arcot ..	1885-86	..	..	6	300	16	616	..	..	2	50	..	..	..	..	..	..	24	966	
	1886-87	1	25	4	200	10	539	..	..	1	25	..	..	..	..	..	..	16	789	
Tanjore ..	1885-86	1	25	14	675	16	505	..	..	1	25	1	25	..	..	..	..	33	1,255	
	1886-87	..	..	15	750	20	1,287	..	..	§ 3	§ 75	..	..	..	..	..	..	38	2,112	
Trichinopoly ..	1885-86	..	..	11	550	19	571	..	..	1	25	..	..	1	5	..	..	32	1,151	
	1886-87	..	..	16	800	19	1,338	..	..	1	25	..	..	..	..	..	..	36	2,163	
Madura ..	1885-86	4	100	17	825	16	869	..	..	1	25	..	..	..	..	..	..	38	1,819	
	1886-87	2	50	‖ 19	950	17	659	..	..	1	25	..	..	..	..	..	..	39	1,684	
Tinnevelly ..	1885-86	9	225	13	625	8	309	2	100	1	25	..	..	..	..	..	..	33	1,284	
	1886-87	5	125	14	700	12	956	1	25	1	25	..	..	..	..	..	..	33	1,831	
Coimbatore ..	1885-86	1	25	6	300	13	885	..	..	3	75	..	..	..	..	..	..	23	1,285	
	1886-87	1	25	13	650	16	1,118	..	..	3	75	..	..	..	..	..	..	33	1,868	
Nílgiris ..	1885-86	7	175	..	..	67	13,280	4	900	..	..	1	25	1	2	..	..	80	14,382	
	1886-87	4	100	28	1,400	39	8,968	4	300	..	..	1	25	2	20	..	..	78	10,813	
Salem ..	1885-86	..	..	13	650	19	1,051	..	..	2	50	..	..	..	..	..	..	34	1,751	
	1886-87	..	..	17	850	15	3,019	1	25	2	50	..	..	..	..	..	..	35	3,944	
South Canara ..	1885-86	..	..	5	250	3	236	..	..	..	..	..	..	..	..	..	..	8	486	
	1886-87	1	25	8	400	3	225	..	..	..	..	..	..	..	..	..	..	12	650	
Malabar ..	1885-86	14	350	42	2,100	57	1,184	1	50	2	50	..	..	..	..	..	..	116	3,734	
	1886-87	8	200	36	1,800	56	1,140	1	50	2	50	1	25	7	35	..	..	111	3,300	
Total ..	1885-86	49	1,225	295	17,125	434	39,018	14	1,850	21	525	7	750	5	67	3	122	828	60,682	
	1886-87	51	1,275	348	20,200	411	52,715	13	975	22	550	5	350	32	242	3	50	885	76,357	

* Two licenses were granted but were subsequently cancelled at the request of the applicants and the fees refunded.
† Fees paid for eleven more licenses, but licenses not taken out nor refund applied for.
‡ Rs. 50 (the first instalment) were paid for a license, but the license was not granted.
§ Inclusive of one license granted in 1885-86 for 1886-87 and exclusive of one license granted in 1886-87 for 1887-88.
‖ Two other licenses were applied for but not granted.

Enhancement of Tariff rate.

54. By the passing of the Tariff Amendment Act (II of 1887), on 14th January 1887, the rate of Customs duty on spirits imported by sea was raised from Rs. 4 to Rs. 5 per gallon of London proof, with a proportionate increase or decrease for higher or lower strengths. The excise duty on spirits issued from distilleries as "foreign liquor" was therefore similarly raised.

Imports.

55. The quantities of "foreign liquors" imported during the year and the Customs duty levied thereon are shown in the subjoined statement :—

Kind.	1885-86.		1886-87.		Increase or decrease.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	GALS.	RS.	GALS.	RS.	GALS.	RS.
Spirits	94,776	4,01,209	136,929	5,75,289	+ 42,153	+ 1,74,080
Wines and liqueurs	67,395	74,070	64,581	78,315	— 2,814	+ 4,245
Ale, beer, and porter	200,008	12,812	325,378	20,120	+ 125,370	+ 7,308
Other sorts	1,221	69	505	13	— 716	— 56
Total ..	363,400	4,88,160	527,393	6,73,737	+ 163,993	+ 1,85,577

The increase under "spirits" is due to the inclusion of the imports of Colombo arrack in the figures for 1886-87. There is a decrease in the quantity of "wines and liqueurs" imported with an increase in the duty levied, which is due to the fact that a larger quantity of the more valuable wines, viz., champagnes and other sparkling wines, was imported. The increase under "Ale, beer and porter" is believed to be due to a greater demand in the local market for German beers.

Locally excised foreign liquor, &c.

56. The subjoined statement shows the quantities of spirits excised from distilleries, &c., at the tariff rate and of methylated spirits :—

Where excised.	Foreign Liquor.		Methylated Spirits.	
	Quantity (reduced to London Proof.)	Duty.	Quantity.	Duty.
	GALS.	RS.	GALS.	RS.
Aska Distillery	613	2,742	..	..
Nellore Excise Depôt	* 9	38	..	..
Madras Custom House	† 12,747	54,572	..	..
Ranipet Distillery	6,041	25,021	137	14
Nellikuppam Distillery	1,295	5,465	7,663	378
Coimbatore do.	535	2,142	..	..
Arvanghát do.	7,502	31,828	..	..
Súramangalam do.	3	12	..	..
Total ..	28,745	1,21,820	7,800	392

* Supplied to the Civil Dispensary, Nellore.
† This quantity was originally declared for export and then excised for local consumption under section 149 of the Sea Customs Act.

Breweries.

57. The only brewery which was at work during the year under report was that at Ootacamund belonging to the Murree Brewery Company. Mr. H. T. Ivatt also obtained a license for his brewery at Arvanghát, but in pursuance of an understanding between himself and the Murree Brewery Company undertook not to brew.

—	1885-86.	1886-87.
	GALS.	GALS.
Issued to the Commissariat Department	321,382	499,000
Sold to the public	46,739	35,787
Total ..	368,121	534,787

The total issues of beer from the brewery amounted to 534,787 gallons against 368,121 gallons in the previous year, as per particulars given in the margin. The total quantity of beer brewed during the year was over 600,000 gallons.

The amount of duty collected in the year on account of beer sold to the public amounted to Rs. 5,075, as shown below. Instructions have been issued for the collection of duty in future as soon after the end of each quarter as possible.

	RS.
Arrear balance due on account of 1884-85	515
Duty on beer issued in 1885-86	2,921
Duty on beer issued during the first three quarters of 1886-87 ...	1,639
Total ...	5,075

CHAPTER VI.—FINANCIAL RESULTS.

Demand, collection and balance.

58. A statement showing the demand, collection and balance of abkári revenue in the several districts will be found in Appendix B. and the statistics prescribed by the Government of India in their circular letter, No. 142, Financial, dated 12th January 1876, in Appendix C. Subjoined is an abstract of the former :—

Item.	Demand.			Collection.			Remission.			Balance.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
Arrack.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
License fees of — Private distilleries	..	1,330	1,330	..	1,330	1,330	..	..	..	..	..	..
License fees of — Private warehouses	..	150	150	..	150	150	..	..	..	..	..	..
License fees of — Wholesale vend depôts	..	1,005	1,005	..	1,005	1,005	..	..	..	..	..	..
Excise duty on country spirits. — At local rates	26,415	19,52,687	19,79,102	26,415	19,48,209	19,74,624	..	..	..	..	4,478	4,478
Excise duty on country spirits. — At tariff rate	1,370	1,26,895	1,28,265	1,370	1,26,622	1,27,992	..	..	..	..	273	273
Excise duty on — Methylated spirits	32	392	424	32	392	424	..	..	..	..	..	..
Excise duty on — Colombo arrack, &c.	..	1,73,181	1,73,181	..	1,73,181	1,73,181	..	..	..	..	..	..
Rent of — Arrack vend farms	45,373	10,21,052	10,66,425	26,167	9,93,689	10,19,856	13,918	..	13,918	5,288	27,363	32,651
Rent of — Independent arrack shops	60,628	6,10,552	6,71,180	4,613	5,41,129	5,45,742	24,196	..	24,196	31,819	69,423	101,242
Rent of — Colombo arrack shops	..	2,40,553	2,40,553	..	1,96,838	1,96,838	..	..	..	..	43,715	43,715
Arrack in South Arcot — Excise duty	10,618	2,11,933	2,22,551	10,618	2,00,116	2,10,734	..	..	..	..	11,817	11,817
Arrack in South Arcot — Surcharge	121	1,450	1,571	121	1,329	1,450	..	..	..	..	121	121
Rents of monopoly manufacture and vend farms in rented tracts.	4,342	1,21,843	1,26,185	..	98,875	98,875	4,342	22,185	26,527	..	783	783
Revenue derived in Agency tracts from — Amani farms	13,023	26,732	39,755	12,215	20,386	32,601	808	..	808	..	6,346	6,346
Revenue derived in Agency tracts from — Rentals	* 13,726	73,819	87,545	13,726	73,420	87,146	..	..	..	..	399	399
Total	* 1,75,648	45,63,574	47,39,222	95,277	43,76,671	44,71,948	43,264	22,185	65,449	37,107	1,64,718	2,01,825
Joint Arrack and Toddy.												
Rents of joint arrack and toddy farms	* 18,107	7,89,499	8,07,606	15,242	7,83,883	7,99,125	2,302	..	2,302	563	5,616	6,179
Toddy.												
Rents of — Toddy farms	48,671	22,79,510	23,28,181	45,760	22,42,030	22,87,790	1,454	893	2,347	1,457	36,587	38,044
Rents of — Independent toddy shops	2,520	3,14,558	3,17,078	26	2,85,778	2,85,804	2,494	7,613	10,107	..	21,167	21,167
Madras town toddy	11,639	3,62,186	3,73,825	11,639	3,50,689	3,62,328	..	..	..	..	11,497	11,497
Tree-tapping license-fees	..	1,18,656	1,18,656	..	1,17,880	1,17,880	..	..	..	..	776	776
Fees for permits for the importation of toddy from the Nizam's Dominions.	..	6,405	6,405	..	6,405	6,405	..	..	..	..	..	..
Total	62,830	30,81,315	31,44,145	57,425	30,02,782	30,60,207	3,948	8,506	12,454	1,457	70,027	71,484
Miscellaneous.												
Contributions for revenue establishments	1,325	5,019	6,344	1,325	4,194	5,519	..	675	675	..	150	150
Foreign liquor licenses. — I. Wholesale	..	1,600	1,600	..	1,600	1,600	..	..	..	..	..	..
Foreign liquor licenses. — II. Retail— Shops	25	20,350	20,375	25	20,350	20,375	..	..	..	..	..	..
Foreign liquor licenses. — II. Retail— Hotels	..	975	975	..	975	975	..	..	..	..	..	..
Foreign liquor licenses. — Refreshment-rooms — Railway	..	550	550	..	550	550	..	..	..	..	..	..
Foreign liquor licenses. — Refreshment-rooms — Others	..	350	350	..	350	350	..	..	..	..	..	..
Foreign liquor licenses. — Taverns	382	52,715	53,097	107	52,136	52,243	45	75	120	230	504	734
Foreign liquor licenses. — Occasional licenses	..	242	242	..	242	242	..	..	..	..	..	..
Foreign liquor licenses. — Special licenses	..	50	50	..	50	50	..	..	..	..	..	..
Penalties and forfeitures	..	4,985	4,985	..	4,970	4,970	..	..	..	..	15	15
Interest	114	4,059	4,173	97	4,059	4,156	17	..	..	..	..	..
Miscellaneous	..	1,834	1,834	..	1,834	1,834	..	..	..	..	..	..
Total	1,846	92,729	94,575	1,554	91,310	92,864	62	750	812	230	669	899
Grand Total	2,58,431	85,27,117	87,85,548	1,69,498	82,54,645	84,24,144	49,576	31,441	81,017	39,357	2,41,030	2,80,387

* Rs. 246 transferred from joint arrack and toddy to arrack.

Arrear Demand.

59. The arrear demand at the beginning of the year was Rs. 2,58,431, of which Rs. 1,69,498 were collected and Rs. 49,576 remitted, leaving a balance of Rs. 39,357 at the end of the year. The large amount shown under remissions was due to the losses sustained by renters owing to their extravagant bids for the previous lease.

Current Demand.

60. The current demand amounted to Rs. 85,27,117 against Rs. 80,53,102 in the previous year, an increase of nearly 5·9 per cent. The demand under the chief branches of revenue is compared below with that for the three preceding years:—

—	1883-84.	1884-85.	1885-86.	1886-87.
	RS.	RS.	RS.	RS.
Country spirits	32,49,032	38,50,015	40,51,117	45,63,574
Rents of country spirits and toddy jointly	8,19,925	9,33,785	10,69,363	7,89,499
Toddy	18,86,868	22,84,021	27,98,374	30,81,315
Miscellaneous	25,966	64,910	1,34,248	92,729
Total	59,81,791	71,32,731	80,53,102	85,27,117

Explanation of variations.

61. The increase in the demand under country spirits is due (i) to the enhancement of the rates of still-head duty during the year under report, (ii) to the separation of country spirits from toddy in the upland taluks and the Masulipatam town of the Kistna district, in the Rajahmundry and Ellore towns of the Godávari district, and in the Mangalore town of the South Canara district, and (iii) generally to the sub-division of vend farms. The separation of country spirit from toddy in the above tracts accounts for the decrease under joint arrack and toddy. The increase under toddy is due partly to the same cause and partly to the higher rentals secured by the sub-division of farm areas. The decrease under miscellaneous was due to the discontinuance of the levy of contributions from distillers on account of the cost of gauging and guarding establishments employed at distilleries (*vide* G.O., dated 10th December 1885, No. 1362). It has to be noted that whereas in the previous years the duty on Colombo arrack imported for consumption in Madras was credited to "Abkári," it has been credited to "Customs" in the year under report, with reference to Government of India letter, dated 9th February 1886, No. 631, Financial, recorded in G.O., dated 22nd February 1886, No. 147, Revenue. If this duty were taken into account, the increase in the demand would be enhanced by a further sum of about Rs. 1,20,000. The cost price and duty on the Government reserve stocks of Colombo arrack sold by auction during the year under review (amounting to nearly $1\frac{3}{4}$ lakhs of rupees) has been credited to Excise and is included in the demand.

Proportion of still-head duty to vend rents.

62. Excluding the revenue from Colombo arrack in Madras, and the revenue in South Arcot in which the privileges of manufacture and sale were not separated, 52 per cent. of the arrack revenue of excise districts was levied in the shape of still-head duty and the remaining 48 per cent. in the shape of rents for the privilege of vend against 42 and 58 per cent., respectively, in the previous year. The increase in the percentage of the former, notwithstanding the extravagant bids for the privilege of vend, was due to the enhanced rates of duty during the year under report.

Collections.

63. The following statement compares the collections of Abkári revenue in each district with those of the preceding year:—

COMPARATIVE STATEMENT of Collections of Abkári Revenue for 1886-87 according to the Demand, Collection and Balance Statement.

District.	Arrack.		Joint Arrack and Toddy.		Toddy.		Miscellaneous.		Total.		Increase or decrease.
	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	1885-86.	1886-87.	
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	93,457	98,310	..	..	11,568	13,096	5,546	819	1,10,571	1,12,225	+ 1,654
Vizagapatam	1,70,349	2,56,300	..	..	39,421	41,249	1,261	1,129	2,11 031	2,98,678	+ 87,647
Godávari	..	59,066	3,86,065	3,39,346	..	36,313	3,771	4,660	3,89,836	4,39,385	+ 49,549
Kistna	..	1,62,112	3,63,170	1,92,137	..	17,874	3,156	2,094	3,66,326	3,74,217	+ 7,891
Nellore	1,40,078	1,46,692	..	..	23,703	25,050	3,555	2,910	1,67,336	1,74,652	+ 7,316
Cuddapah	2,12,057	2,45,110	..	..	67,220	81,483	4,393	3,416	2,83,670	3,30,009	+ 46,339
Anantapur	93,009	98,046	..	..	1,18,762	1,27,276	4,333	1,510	2,16,104	2,26,832	+ 10,728
Bellary	2,82,817	2,54,076	..	..	1,81,906	1,81,400	9,884	1,096	4,74,607	4,36,572	− 38,035
Kurnool	1,16,008	1,47,581	39,897	42,799	2,10,165	2,32,856	621	797	3,66,691	4,24,033	+ 57,342
Madras	7,90,151	6,74,621	..	..	3,54,797	3,62,328	19,351	22,867	11,64,299	10,59,816	− 1,04,483
Chingleput	2,03,251	2,18,586	..	..	1,23,002	1,64,109	830	7,744	3,27,083	4,20,439	+ 93,356
North Arcot	3,90,324	5,22,293	..	..	2,08,052	2,26,336	13,112	7,987	6,11,488	7,57,116	+ 1,45,628
South Arcot	2,00,253	2,18,215	..	..	1,66,666	1,51,906	4,854	3,075	3,71,773	3,73,196	+ 1,423
Tanjore	1,20,513	1,25,168	..	..	5,36,743	4,95,779	4,206	2,732	6,61,462	6,23,679	− 37,783
Trichinopoly	1,31,859	1,40,065	..	..	59,674	83,124	4,062	2,462	1,95,595	2,25,651	+ 30,053
Madura	1,66,446	2,15,630	..	..	88,952	83,833	2,862	1,826	2,58,260	3,01,289	+ 43,029
Tinnevelly	1,17,742	1,25,489	..	..	74,458	1,01,393	3,356	1,912	1,95,556	2,28,794	+ 33,238
Coimbatore	2,38,825	2,13,036	..	..	2,12,170	2,15,325	4,389	2,151	4,55,384	4,30,512	− 24,872
Nilgiris	1,99,801	2,05,698	..	..	..	..	20,659	11,138	2,20,460	2,16,836	− 3,624
Salem	2,33,078	2,15,589	..	..	2,66,049	2,51,213	3,928	4,505	5,03,055	4,71,307	− 31,748
South Canara	..	24,225	1,53,673	80,172	..	1,01,508	1,696	1,410	1,54,769	2,07,315	+ 52,546
Malabar	79,439	76,040	1,73,669	1,44,671	67,750	66,256	13,352	4,624	3,34,210	2,91,591	− 42,619
Total ..	39,79,457	44,71,918	11,16,474	7,99,125	28,11,058	30,60,207	1,32,577	92,864	80,39,566	84,24,144	+ 3,84,578

64. It will be observed that there was an increase of revenue in 15 out of 22 dsitricts. The increase was generally due to the higher rates of still-head duty, to the subdivision of farms and to improved systems of administration. It was highest in the North Arcot district, in which there was a considerable development of arrack revenue, during the year in spite of the enhancement of duty. The increase in the Chingleput district cannot be considered stable and was due to reckless bids for vend farms and shops. The increase in Vizagapatam was due to the great expansion in the sales of licit liquor under the new law. In South Canara it was due to the tapping license-fee system which was introduced during the year and which appears admirably suited to the district. The increase in the other districts calls for no special remark.

The decrease in Bellary, Coimbatore and Salem was due to a reaction from the reckless competition of the previous year; that in Madras is more apparent than real, and was due to the exclusion of the duty on Colombo arrack, already adverted to in paragraph 61 *supra*; that in Tanjore was due to the difficulty experienced during the year under report in disposing of the toddy farms by auction owing to the alleged strike of Mirásidárs and to the consequent grant of the lease for the whole district to one contractor (Mr. V. Tavasimuttu Nádár) for a sum of 5 lakhs of rupees against a rental of $5\frac{1}{4}$ lakhs during the previous lease; that in Malabar was due to the remissions granted to the town arrack contractors (Messrs. D. Maneckjee and Co.) owing to losses sustained by them and to the lower rentals secured for the joint arrack and toddy farms and toddy shops in tree-tapping areas which were sold for six months from 1st April to 30th September 1886, in view to the introduction of the tree-tapping system from 1st October 1886.

Receipts as per Treasury Accounts.

65. The total Abkári receipts for the year inclusive of interest on arrears amounted to Rs. 84,94,208 according to the Accountant-General's books, against Rs. 80,74,503,* in the previous year. A memorandum explaining the cause of the difference between the figures of the Accountant-General and those as per the demand, collection and balance statement is appended.

* Revised since the submission of the Administration Report for the year 1885-86.

District.	Amount as per Treasury Account.	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 1885-86 and brought to account in 1886-87.	Amount as per Demand, Collection and Balance Statement.	Remarks.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Ganjam ..	*1,12,087	..	440	1,11,647	..	578	1,12,225	* The difference of Rs. 48-5-4 between the Accountant-General's and the Collector's figures is under correspondence.
2. Vizagapatam ..	2,99,674	..	1,424	2,98,250	..	428	2,98,678	
3. Godávari ..	4,34,691	750	..	4,33,941	..	5,444	4,39,385	
4. Kistna ..	† 3,73,477	..	5,480	3,67,997	750	5,470	3,74,217	† Rs. 1,495 collected and refunded in 1886-87, not taken by the Accountant-General in abatement of the receipts. Under correspondence.

District.	Amount as per Treasury Account.	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 1885-86 and brought to account in 1886-87.	Amount as per Demand, Collection and Balance Statement.	Remarks.
1	2	3	4	5	6	7	8	9
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
5. Nellore ..	*1,75,025	..	2,243	1,72,782	3	1,867	1,74,652	* Rs. 2,459-5-9 shown by the Collector in excess of the amount shown by the Accountant-General. Under correspondence.
6. Cuddapah ..	2,66,684	..	2,814	2,63,870	62,887	3,252	3,30,009	
7. Anantapur ..	†2,60,258	18,892	20,082	2,21,284	3,817	1,731	2,26,832	† The difference of Rs. 3-4-4 between the Collector's and the Accountant-General's figures is under correspondence.
8. Bellary ..	4,92,216	54,787	6,573	4,30,856	905	4,811	4,36,572	
9. Kurnool ..	4,00,304	52	2,685	3,97,567	23,516	2,950	4,24,033	
10. Madras ..	9,89,304	6,912	200	9,82,192	77,599	25	10,59,816	
11. Chingleput ..	3,86,298	33,484	13,859	3,38,955	80,122	1,362	4,20,439	
12. North Arcot ..	8,42,163	1,22,770	10,827	7,08,566	46,345	2,205	7,57,116	
13. South Arcot ..	4,35,981	61,472	‡ 11,025	‡ 3,63,554	‡ 9,107	‡ 535	3,73,196	‡ Under correspondence.
14. Tanjore ..	7,71,815	1,56,201	15,658	5,99,956	22,477	1,246	6,23,679	
15. Trichinopoly ..	1,92,725	19,567	5,856	1,67,302	56,170	2,179	2,25,651	
16. Madura ..	2,11,339	117	4,002	2,07,220	93,231	838	3,01,289	
17. Tinnevelly ..	2,10,773	195	1,496	2,09,082	18,721	991	2,28,794	
18. Coimbatore ..	5,55,164	1,37,725	6,977	4,10,462	19,153	897	4,30,512	
19. Nílgiris ..	1,44,642	2	3,662	1,40,978	73,457	2,401	2,16,836	
20. Salem ..	§4,69,694	11,355	5,722	4,52,617	18,690	..	4,71,307	§ Rs. 42-8-0 collected and refunded in 1886-87 have been excluded by the Collector, but not by the Accountant-General, who has shown them as a charge.
21. South Canara .	2,04,511	..	584	2,03,927	..	3,388	2,07,315	
22. Malabar ..	2,65,383	..	2,412	2,62,971	26,698	1,922	2,91,591	
Total ..	84,94,208	6,24,211	1,24,021	77,45,796	6,33,648	44,620	84,24,144	

66. The balance at the end of the year amounted to Rs. 2,80,387, which had been reduced by subsequent collections and remissions to about Rs. 90,000 at the end of August 1887.

Charges.

67. The charges debitable to Abkári during the year amounted to Rs. 2,40,163 against Rs. 3,53,206 * in the previous year. The decrease is due to the introduction of the free-supply system in Madras owing to which no charge was incurred for the supply of spirits. The small item shown against that head is the balance of the previous year's dues paid in the year under report. The details of charges are compared in the following statement.

* Revised since the submission of the Administration Report for 1885-86.

	1885-86. RS.	1886-87. RS.
Establishment—		
Permanent	1,37,682	1,69,734
Temporary	7,826	9,795
Total ...	1,45,508	1,79,529
Contingencies—		
Travelling allowance	5,251	9,517
Service postage	1,475	1,856
Service telegrams	199	213
Miscellaneous office contingencies	4,097	5,294
Rents, &c.	325	400
Rewards	1,076	8,540
Cost of spirits in Madras	1,77,826	17,591
Registration charges	3,706	5,218
Law charges	5,137	308
Petty construction and repairs	...	2,708
Compensation to the Madras Municipality (*vide* G.O., dated 24th June 1886, No. 520, Revenue). ...	7,452	7,452
Arms, accoutrements, &c.	281	358
Tents, including carriage of tents	873	1,179
Total ...	2,07,698	60,634
Grand Total ...	3,53,206	2,40,163

Details of charges are not available for each district, but only for each of the divisions into which the Presidency is divided for purposes of Salt administration; they are given in Appendix D. The items shown in the preceding paragraph include the proportion of the charges of the Combined Salt and Abkári Department debitable to Abkári. The increase under Establishment is due to the entertaiment of additional establishments in Malabar and South Canara for Abkári work and to the employment of the clerical establishment in the Central office throughout the year instead of only for a part of the year as in 1885-86.

The increase under "travelling allowance" and "rewards" is indicative of improvement in the preventive work of the Department. The increase against registration charges is due to the sub-division of farms and to a larger number of engagements having had to be registered in consequence. The decrease against "cost of spirits in Madras" has been already explained. The sum of Rs. 2,708 shown against "petty construction and repairs" was spent on the repairs of the old Government distillery at Madras which it was intended to convert into a Public distillery.

Net Revenue.

68. The net Abkári revenue after deducting charges amounted to Rs. 82,54,045.

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

69. The Abkári Act I of 1886 and the chief notifications under it came into full force early in the year under report. The result has been a very large increase in almost every district in the Presidency in the number of offences detected. Regular returns based upon those in use for Salt offences have been received throughout the year, and the figures have been compiled for the Presidency. The statistics given in Appendices E. and F. are based upon the returns of the officers of this Department and not on those supplied by Collectors, which are not always reliable. This is especially the case in the returns showing the classification of offences in which illicit distillation and unlicensed drawing of toddy are grouped together, and dilution and adulteration frequently confounded.

Smuggling.

70. In the Chatrapur division there were five cases of smuggling from Orissa and from the Maliahs. In the Chicacole division the cases were chiefly removals of liquor from the rented into the excise taluks. In the Masulipatam division cases of the same nature, a few cases of smuggling from

the Nizam's dominions and one case from Yanam were reported. There probably is a good deal of smuggling from the Nizam's dominions, but the Departmental forces in the interior of the Kistna and Godávari districts are too weak to cope with it. In the Nellore division eight cases occurred, the liquor being brought from the rented taluks of the Kistna district into Nellore and from the Nizam's dominions into the Cumbum circle. The 30 cases of smuggling in the Chingleput division were all petty ones, the liquor being brought from Pondicherry. In the Arcot division there were numerous cases in the early part of the year of toddy smuggled from the Nizam's dominions into Kurnool town, and some cases of arrack brought into the Nandyál, Sirvel and Badvél taluks from the adjoining rented taluk of Cumbum. There were a few cases along the Mysore frontier in the Bellary, Anantapur and Madanapalle circles. The cases in the Cuddalore and Tranquebar circles of the Negapatam division were from French territory, one of those from Karikal being a serious case; in the other seven cases in this division the liquor was smuggled from Pudukóta. In the Tinnevelly division the liquor came from Pudukóta in one and from Travancore in six cases. In the Calicut division smuggling was very common in the South Trichinopoly circle from Pudukóta; there were six cases from Mahé; of the remaining cases the majority were from Cochin.

Illicit Distillation.

71. The number of detections was large in the Chatrapur, Chicacole, Masulipatam, Nellore and Calicut divisions. Most of the cases in the Chatrapur and Chicacole divisions were in the Ganjam district, though some of those detected in the Yellamanchili circle were serious ones. In the Chicacole division this offence appears to be decreasing, but in the Masulipatam and Nellore divisions it seems to be on the increase. In one serious case in the Guntúr circle a fine of Rs. 150 was imposed. On the West Coast this offence continues common. The Arcot Assistant Commissioner reports that it is believed to prevail among the Chentsus in the Nallamallai hills, the mohwa flower being used. The Calicut Assistant Commissioner states that in the Malabar district many cases are concealed by the help of Moplahs who take charge of the distilling apparatus while the Abkári officers are in the village. Moplahs drink sweet toddy so that the presence of toddy pots in their houses can be explained. The Chicacole Assistant Commissioner alludes to the difficulty of detecting organized cases of illicit distillation. There were 21 undetected cases of this offence in his division. The offenders are said to keep men posted on the look out and to destroy the pots containing the liquor as soon as the alarm is given.

Illicit drawing of Toddy.

72. Offences of this kind are common in every division. They are generally difficult to prove as a man can always between his arrest and trial procure an antedated permit from the renter, or get a friendly tapper to state that he was tapping as his servant. This will be provided against by introducing printed forms of permit with counterfoils and requiring renters to use them. In the tree-tapping tracts of Malabar it is reported that sweet toddy and fermented toddy are drawn on alternate days with the connivance of Moplahs. The Assistant Commissioner also states that toddy-drawers carry fresh lime with them while ascending trees and use it in the pots, if the Abkári officers are seen in the neighbourhood. It may become necessary to prescribe a free license for drawing toddy for jaggery.

Other Offences.

73. *Illicit transport* is very common. Many cases are due to ignorance, few of them contain any elements of fraud, and it is easy, as in the case of illicit tapping, to procure the safeguard of an antedated permit. *Unlicensed sales* are very common; they are of three kinds—sales by shopkeepers to whom licenses had not been issued, sales by licensees in unlicensed places, and sales without license. In some places renters obtain licenses to draw toddy from the whole of the trees in a certain village, and receive a consideration for permitting toddy-drawers to tap as their servants under cover of the High Court order in C. R. No. 645 of 10th December 1886, and sell in their own houses. On one occasion at Mélpákam, in the Tada Circle, half a gallon of toddy was found in a toddy shop, and in the houses of six toddy-drawers in the same street, no less than 24 gallons were found. In some places sales at the tree foot are frequent, and it is a common practice for licensed shopkeepers to take liquor to their own houses, ostensibly for safe custody at night, and sell after the shops are closed. This description of offence is most difficult to detect and can only be met by a provision in the license forbidding shopkeepers from

removing liquor from their shops. The use of *false measures* has become much less common owing to the careful inspection of shops in 1885-86. Shopkeepers now give short measure, which is easy in a badly lighted shop and cannot be prevented by Abkári officers. *Adulteration* is uncommon. No details of the cases under this head have been given by either Collectors or Assistant Commissioners in their reports, nor have any samples been sent for analysis. Further inquiries are being made, the result of which will be reported subsequently. It is believed that some of the cases have been included under this head through misapprehension. *Dilution* is common, but it is reported that it is on the decrease. In the Masulipatam division in the early part of the year a very large number of cases were reported, but orders were issued not to interfere unless the liquor was considerably below strength. In two cases in the Chingleput division 30 and 40 gallons of diluted arrack were found in depôts. In the Tinnevelly division some of the Magistrates returned the diluted liquor to the accused person after conviction. In one case a man was acquitted because another shopkeeper had already been convicted in respect of the same liquor which the Magistrate had returned.

Statistics.

74. Appendix E. is a statement showing the disposal of all the cases dealt with by officers of the Abkári Department and by the Magistracy during the year. 12,404 cases, in which 13,604 persons were involved, were dealt with by the officers of the Department. Of these, 4,554 cases with 5,071 persons were dealt with departmentally, 1,175 cases with 1,277 persons were pending at the end of the year, and 6,636 cases with 7,249 persons were sent for trial. Of the cases sent for trial, 4,587 with 4,948 persons were convicted, 630 cases with 748 persons were acquitted, and 1,416 cases with 1,548 persons were pending trial at the end of the year. 272 cases with 365 persons were reported direct to the Magistracy by officers of other departments, of which 194 cases with 224 persons were convicted and 72 cases with 135 persons acquitted with 6 cases and 6 persons were pending trial.

Releases and Acquittals.

75. The following cases are disposed of departmentally:—(i) cases of dilution where the difference between the prescribed and actual strength of the liquor is small; (ii) petty breaches of section 56 of the Abkári Act on the first occasion; (iii) where it is proved that the offence was committed through ignorance or inadvertence; and (iv) where the evidence is not strong enough for conviction. Under the first head, 868 cases with 904 persons were released; under the second head, 1,257 cases with 1,395 persons; under the third head, 1,885 cases with 2,133 persons. A great many of these releases were cases of transport of toddy without passes, where passes had been granted but were not with the toddy; cases in which toddy was being drawn without permit, the permit being subsequently produced and the like. Under the fourth head, 544 cases with 639 persons were released. The number is large, but a great many cases were arrested in good faith by subordinate officers under a misapprehension of the law. As experience is gained no doubt the number of releases under this head will rapidly decrease. The number of acquittals is also large, but no doubt it will diminish as experience is gained both by Magistrates and by Inspectors. Many of the acquittals are cases in which the Magistracy have accepted the permit of a renter obtained after the case had been sent for trial, and many are cases of dilution in which it was found impossible to prove the *sale* of the liquor, mere possession being insufficient as the license is now worded.

Comparison of Results.

76. It is impossible to compare the results with those of the previous year district by district because the returns of the Department apply to circles and reliable information for districts is not procurable. The only district in which there has been a considerable falling off in offences is Madras. In 1884-85 the number of offences was 150; in 1885-86, the first year in which shops were inspected by the officers of this Department, 584; and in the year under report 264 cases were dealt with by the Collector and 8 by the officers of this Department. The Collector attributes the falling off to the better supervision exercised by this Department. The number of cases sent for trial was 6,636 against 5,743 in the previous year, the number of cases convicted 4,587 against 4,163, and the number of cases acquitted 630 against 1,434.

77. Appendix G. shows the duration of cases pending at the close of 1886-87 and the average duration of cases disposed of during the year. In the Konada, Vizianagrum, Penuguduru, Guntúr, Anantapur, Cuddapah, Salem, Coondapoor, Mangalore, Calicut, Pálghat, Coimbatore and North Trichinopoly circles the average duration of cases was 20 days or more. This is high, but it includes a large proportion of cases in which summonses were issued. In more than half of these circles there were special reasons for the lengthy duration of cases, and in two the Inspectors have been recently punished for neglect of duty.

Pendency of Cases.

Rewards.

78. Rewards were granted in every division. The amounts are shown below :—

	RS.
Chatrapur Division ...	595
Chicacole ,, ...	875
Masulipatam ,, ...	1,330
Nellore ,, ...	44
Chingleput ,, ...	477
Arcot ,, ...	1,106
Negapatam ,, ...	691
Tinnevelly ,, ...	855
Calicut ,, ...	2,567
Total ...	8,540

Reports of Officers.

79. The Assistant Commissioner of Chatrapur division where there is a great deal of illicit distillation complains that the Police have given little assistance especially in zemindari tracts, and that the fines are rarely levied so that the funds for rewarding informers are curtailed. He also states that the village officers are hostile, as they are frequently in league with illicit distillers. The Chicacole Assistant Commissioner considers that illicit distillation is decreasing in his division. He states that it is chiefly carried on in that part of his division which is in Ganjam, and that except smuggling there are few serious offences in the Vizagapatam district save in the Yellamanchili circle. He complains of the tendency of the Vizagapatam Magistrates to impose very small fines as they do in Salt cases. In the Masulipatam division it is stated that sales below the minimum price are common in Rajahmundry and Ellore towns. The Nellore Assistant Commissioner reports that the village officials are in league with the illicit distillers and that there is a general impression both among the Police and the Revenue authorities that they no longer have any concern with the prevention of Abkári offences. There are few serious offences in the Arcot, Chingleput, Negapatam and Tinnevelly divisions. The Chingleput and Calicut Assistant Commissioners complain that the fines inflicted by some of the Magistrates are quite out of proportion to the seriousness of the offence, and the Tinnevelly Assistant Commissioner complains of the lenient punishments inflicted by some of the Sub-Magistrates in his division.

Collectors' Reports.

80. The Bellary Collector complains of the hardship of prohibiting transport of liquor without permit in certain areas, for instance in the town of Hospet, in which he states that no one can get arrack for private consumption without a permit from the Tahsildar. The remedy is in his own hands, as he can delegate the power of granting permits to licensed vendors. He reports that there is little or no smuggling from the Nizam's dominions, the people crossing the river to drink toddy but not bringing liquor back. The Collectors of Cuddapah and Anantapur report the existence of smuggling from Cumbum and from Mysore into their districts respectively. The Collector of North Arcot states that offences in his district are of a petty nature and that detection is good. The Collector of Tanjore states that some of the renters employ their own preventive staff to check smuggling. The Collector of Trichinopoly reports 79 cases in which 82 persons were caught smuggling arrack from Pudukóta into *Trichinopoly taluk*. He states that almost the whole of it is brought into Trichinopoly itself and that the sepoys of the regiment are the chief consumers of this arrack. He has addressed the Pudukóta Agent to ask that the nearest still at Devali, six miles from the sepoy lines, may be closed. He states that the fines imposed by the Magistracy in these cases are too lenient. The Collector of Tinnevelly reports that selling without license is the chief

offence in his district, and that in many cases it is done with the connivance of the renters. The Collector of South Canara thinks that there is not much illicit distillation on an organized scale in his district and that the increase in the number of offences is not greater than should naturally be expected on the introduction of a new system which no longer encourages contractors and toddy-drawers to keep the authorities in the dark as to offences.

Offences against the Penal Code.

81. In almost every division there were a few cases in which resistance was offered to the Abkári officers in the execution of their duty. These cases were most frequent in Ganjam. In the Surlá Circle an Assistant Inspector was so badly hurt in one case, that he was in the hospital at Berhampore for nearly a month. The offenders were severely punished by the Sessions Court. In the Tinnevelly division some peons were fined for using violence in making an arrest. In the Káyalpatnam circle a man who had been bailed absconded, and his security procured a substitute to appear for him, both were prosecuted.

82. Toddy and arrack shop inspections have again taken a prominent place in the year's work. The annexed statement shows the number of inspections made in each division during the years 1885-86 and 1886-87 :—

Division.	1885-86.	1886-87.
Chatrapur ...	640	1,647
Chicacole ...	1,546	3,509
Masulipatam ...	2,233	3,511
Nellore ...	1,095	3,446
Chingleput ...	1,842	3,629
Arcot ...	5,341	9,316
Negapatam ...	1,381	2,932
Tinnevelly ...	1,320	3,611
Calicut ...	3,240	11,804
Total ...	18,638	43,405

83. Tests of the yield of trees tapped for toddy have been made in every circle, but sufficient data are not yet available for estimating the average quantity produced by each tree. Individual trees have been tested month by month since December 1886, but have not yet ceased yielding, so that the total yield cannot be calculated yet.

CHAPTER VIII.—OPIUM.

Systems of management.

84. The monopoly of the retail vend of opium and of the manufacture and vend of intoxicating drugs was sold by auction on the farming system as in the previous year in all districts, the supply being left to private enterprise; the farms were generally conterminous with taluks. In the hill tracts of Ganjam, Vizagapatam and Godávari districts, however, free licenses for a limited number of shops continued to be issued except in the following places in the last-named district, where the farms were sold by auction—Waddigúdem, Bhadráchalam, Dummagúdem and Purushottapatam. In order to control to some extent the high prices charged by opium renters in the Ganjam and Vizagapatam districts, where the drug is much in demand owing to the feverish nature of the country, the Board, in their Proceedings, dated 27th January 1886, No. 220, as an experimental measure, ordered the farms to be sold subject to the condition that the price at which opium might be retailed to the consumers should not exceed 2 tolas per rupee. The restriction has not been productive of any benefit so far as can be judged from the sales; in Ganjam the consumption is almost stationary, and in Vizagapatam (agency and ordinary tracts put together) there is a decrease as compared with 1885-86. In the hill tracts of Vizagapatam, the exclusive privilege of supply was let out *on tender* to Asuram Sadasuk Bhattad Sahukár for a rental of Rs. 9,000 against a rental of Rs. 6,000 paid by the supplier for the previous year, on condition of his selling the drug to licensed vendors at $3\frac{1}{2}$ tolas per rupee, the latter retailing it to the public at 3 tolas per rupee. It is reported that the supplier fulfilled the terms of his contract satisfactorily although

there were complaints now and then that he had not maintained sufficient stocks in some of the depôts. The total number of depôts opened by him was 12. The balance of 1,553 lbs. and 15 tolas of Government opium, referred to in the Board's Proceedings, dated 11th July 1885, No. 2059, was retained by the Collector during the year to meet the contingency of a failure of supply by the contractor.

Sale of poppy-heads.

85. In the year under report, separate licenses were granted for the right of selling poppy-heads, the fee levied on each license being 8 annas—*vide* G.O., dated 2nd February 1885, No. 461. The number of shops opened was 12 against 11 in the previous year. In this Presidency poppy-heads are exclusively used for medicinal purposes and the trade in them is very small, the total quantity dealt with during the year being only 316 lbs. The trade is chiefly carried on in Madras.

Total Opium Revenue.

86. The total opium revenue during the year, including the pass duty, amounted to Rs. 6,76,318 against Rs. 7,54,812 in the previous year, as shown below:—

	RS.
Amount credited to this Presidency on account of pass duty ...	3,59,450
Collections made in this Presidency	3,16,868
Total ...	6,76,318

Of the amount of pass duty shown above, the sum of Rs. 3,04,850 was on account of 435½ chests of opium imported into this Presidency, and the remainder Rs. 54,600 was adjusted by the Accountant-General on advices received from the Collector of Sea Customs at Bombay, on account of opium supplied to Native States. The amount credited on account of opium imported into this Presidency has been checked with the register of passes maintained in the Board's office and found correct.

87. The following statement shows the sums for which the farms in the several districts were sold during the year as compared with 1884-85 and 1885-86:—

District.	1884-85.	1885-86.	1886-87.	Difference + or — between columns 2 and 3.	Difference + or — between columns 3 and 4.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
Ganjam	21,560	23,210	22,190	+ 1,650	— 1,020
Vizagapatam	37,580	*65,440	† 56,240	+ 27,860	— 9,200
Godávari	75,810	1,45,450	1,05,326	+ 69,640	— 40,124
Kistna	21,122	24,423	27,004	+ 3,301	+ 2,581
Nellore	2,352	5,506	1,995	+ 3,154	— 3,511
Cuddapah	5,538	7,650	7,721	+ 2,112	+ 71
Anantapur	1,920	1,356	1,699	— 564	+ 343
Bellary	7,295	4,669	4,593	— 2,626	— 76
Kurnool	7,860	6,037	9,265	— 1,823	+ 3,228
Madras	20,025	17,000	21,910	— 3,025	+ 4,910
Chingleput	3,049	4,900	5,155	+ 1,851	+ 255
North Arcot	7,446	9,754	6,140	+ 2,308	— 3,614
South Arcot	1,674	1,688	1,673	+ 14	— 15
Tanjore	3,410	2,967	5,766	— 443	+ 2,799
Trichinopoly	5,578	5,080	4,905	— 498	— 175
Madura	3,739	4,043	4,210	+ 304	+ 167
Tinnevelly	871	1,762	1,787	+ 891	+ 25
Coimbatore	5,385	4,820	4,436	— 565	— 384
Nílgiris	4,900	4,400	3,680	— 500	— 720
Salem	5,056	7,125	6,135	+ 2,069	— 990
South Canara	2,110	1,726	1,646	— 384	— 80
Malabar	8,340	7,598	6,905	— 742	— 693
Total ...	2,52,620	3,56,604	3,10,381	+ 1,03,984	— 46,223

* Includes Rs. 6,000 for which the monopoly of supply for the hill tracts of Vizagapatam was let out to a Native firm.
† Includes Rs. 9,000, bid for Agency tracts.

Causes of variations.

88. It will be seen from the above statement that the decrease was most marked in those districts in which the bids were extravagantly high in the previous year. There was a marked decrease in the amounts obtained for Vizagapatam and Godávari. The Collector of the former district attributes it to reckless bidding when the farms were put up to auction for 1885-86, in consequence of the keen competition between two Márvádi firms, and partly to the restriction on retail price imposed in the year under report (*vide* para. 84 above). The Collector of Godávari reports that the renter who purchased all the farms of the district in 1885-86, having sustained heavy loss, allowed the farms to be purchased in the year under report by others who were discouraged by the alleged loss of the out-going renter. The decrease in Nellore and South Canara is attributed to combination on the part of the bidders, and that in Bellary to the reduction in the strength of the garrison in consequence of the Burma expedition. The Collectors of North Arcot and Salem ascribe the decrease in their districts to reckless competition among the bidders in the previous lease. The decrease in Trichinopoly, Coimbatore and Malabar is not explained. The decrease in South Arcot is very small and calls for no remark.

Demand, collection and balance.

89. Appendix H shows the demand, collection and balance of the opium revenue in each district exclusive of the pass duty levied at Indore. The aggregate collections as shown in this statement amount to Rs. 3,16,930, and the balance left uncollected at the end of the year was Rs. 5,797, of which Rs. 5,194 were subsequently collected, Rs. 272 were remitted, Rs. 50 are irrecoverable and Rs. 281 remained uncollected at end of the year. In the Accountant-General's returns, the collections on account of opium revenue exclusive of pass duty are given as Rs. 3,16,868 against Rs. 3,16,930 shown in the demand, collection and balance statement. The difference is explained below:—

	RS.
As per demand, collection, and balance statement	3,16,930
Deduct collections made in 1885-86 in advance for 1886-87 ...	864
Deduct Rs. 70 included in the demand, collection and balance statement for Vizagapatam, but excluded in the Accountant-General's returns, regarding which explanation has been called for from the Collector	70
Difference ...	3,15,996
Add collections in 1886-87 in advance for 1887-88	872
Total ...	3,16,868
As per Accountant-General's returns	3,16,868

Stock Account of opium.

90. Appendix I shows the stock account of opium in the several districts, of which the following is an abstract:—

	LBS.
Receipts—	
Opening balance with several dealers	19,820
Imported from Indore	63,549
Received from other districts (including quantities in transit at the end of 1885-86)	20,204
Confiscated opium purchased by renters	34
	1,03,607
Issues—	
Quantity retailed	65,110
Sold to vendors of intoxicating drugs	2,856
Sent to other districts (including quantities in transit at the end of 1886-87)	17,985
Exported to foreign territory...	874
Dryage, &c.	487
	87,312
Closing balance	16,295

91. The opening balance of the year under report is less than the closing balance of the previous year by 52 lbs. The increase of 15 lbs. in Godávari and of 32 lbs. in Madras is due to incorrect returns furnished by renters in the previous year; the decrease in Kurnool is due to the erroneous inclusion in the closing balance of the pevious year of 102 lbs. which were in transit at the end of that year. According to the returns furnished by Collectors, the total quantity imported from Indore was 63,549 lbs. against 68,657 lbs. in the previous year. The net decrease was apparently due to the large balance on hand at the beginning of the year. The variations in imports as compared with the preceding year are largest in the Godávari and Kistna districts and are due to the variations in consumption explained at paragraph 93 *infra*.

Intoxicating drugs.

92. Appendix J shows the stock account of intoxicating drugs in the several districts, of which the following is an abstract:—

	LBS.
Opening balance ...	...
Quantity manufactured ...	3,068
Total ...	3,068
Quantity retailed ...	3,068

The above figures do not represent the quantity of intoxicating drugs actually consumed, for, apart from the fact that the statistics furnished by the vendors are not wholly reliable, a large quantity of opium preparations must be manufactured for consumption by private individuals from opium purchased from licensed vendors.

Particulars of consumption, prices, &c.

93. Appendix K gives the particulars of consumption, &c., of opium and intoxicating drugs. The quantity of opium retailed for consumption was 65,110 lbs. inclusive of 8,425 lbs. sold in the Maliah tracts of Vizagapatam or ·082 tola per head of the population, against 59,814 lbs. or ·075 tola per head in 1885-86 and 71,372 lbs. or ·090 tola per head in 1884-85. Of the quantity retailed 54,221 lbs. or 83·2 per cent. were consumed in the three northernmost districts. The consumption fell off in eleven districts by 7,925 lbs., while it increased in the other eleven districts by 13,221 lbs. On the whole there was an increase of 5,296 lbs. There was an increase in consumption in the ordinary tracts of the Vizagapatam district, which is said to be due to the restriction imposed on retail prices during the year and to the consequent absence of inducement for the people of the plains to buy their supplies from the Maliahs. The decrease in the Agency tracts, however, was more than can be accounted for by the above cause and has not been explained by the Collector. On the whole there was a net decrease of 1,118 lbs. in sales in Vizagapatam. There was a marked decrease in consumption in the Kistna district. The Collector in explanation states that the renter of 1885-86 undersold the Godávari renter and that the sales were therefore abnormally large in that year. Matters may be said to be righting themselves during the year under report, as the consumption in both districts appears to be returning to its normal condition. The decrease in Madras and Chingleput is ascribed to the higher prices charged by the farmer. The decrease in North Arcot is attributed to the removal of the Native Infantry Regiment from Vellore town. The variations in the sales in the other districts do not call for remark. The retail price of opium varied from 5 annas 5 pies per *tola* in Godávari, to 13 annas 4 pies in Chingleput.

—	Quantity retailed in 1885-86.	Quantity retailed in 1886-87.	Decrease.
	LBS.	LBS.	LBS.
Vizagapatam	16,204	15,086	— 1,118
Kistna	10,384	4,150	— 6,234
Anantapur	150	135	— 15
Bellary	291	265	— 26
Kurnool	683	646	— 37
Madras	899	734	— 165
Chingleput	163	63	— 100
North Arcot	922	742	— 180
Coimbatore	426	413	— 13
Nílgiris	396	376	— 20
South Canara	131	114	— 17
Total ..	30,649	22,724	— 7,925

—	Quantity retailed in 1885-86.	Quantity retailed in 1886-87.	Increase.
	LBS.	LBS.	LBS.
Ganjam	3,596	3,611	+ 15
Godávari	22,668	35,524	+ 12,856
Nellore	274	314	+ 40
Cuddapah	750	760	+ 10
South Arcot	88	133	+ 45
Tanjore	285	353	+ 68
Trichinopoly	186	215	+ 29
Madura	146	157	+ 11
Tinnevelly	92	118	+ 26
Salem	370	448	+ 78
Malabar	710	753	+ 43
Total ..	29,165	42,386	+ 13,221

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The consumption of intoxicating drugs during the year was 3,068 lbs. against 2,832 lbs. in the previous year, and 2,962 lbs. in 1884-85. 116 lbs. of intoxicating drugs were sold in Cuddapah during the year under report; there were no such sales there in the previous year.

Incidence of Opium taxation.

94. In the above Appendix, the incidence of taxation per head of population is worked out for the whole Presidency and not for each district. The opium required for consumption in the Presidency is imported into a few districts only and thence distributed to others; to calculate the incidence of the revenue from the amount of pass duty on the quantity *imported* into each district would therefore be misleading. A comparison between different districts can be instituted on the basis of the *consumption* of each district. A statement of the results thus arrived at is subjoined:—

District.	Population.	Consumption of Opium.	Pass duty thereon at Rs. 5 per lb.	Rents of Farms.	Total Revenue.	Incidence of taxation per head of Population.
		LBS.	RS.	RS.	RS.	RS. A. P.
Ganjam	1,749,604	3,611	18,055	22,190	40,245	0 0 4·4
Vizagapatam	2,485,141	15,086	75,430	56,556	1,31,986	0 0 10.2
Godávari	1,791,512	35,524	1,77,620	1,05,465	2,83,085	0 2 6·3
Kistna	1,648,480	4,150	20,750	27,005	47,755	0 0 5·9
Nellore	1,220,236	314	1,570	1,995	3,565	0 0 0·6
Cuddapah	1,121,038	760	3,800	7,721	11,521	0 0 1·9
Anantapur	599,889	135	675	1,699	2,374	0 0 0·8
Bellary	736,807	265	1,325	4,674	5,999	0 0 1·6
Kurnool	709,305	646	3,230	9,265	12,495	0 0 3·4
Madras	405,848	734	3,670	21,919	25,589	0 1 0·1
Chingleput	981,381	63	315	5,155	5,470	0 0 1·1
North Arcot	1,817,814	742	3,710	6,142	9,852	0 0 1
South Arcot	1,814,738	133	665	1,673	2,338	0 0 0·2
Tanjore	2,130,383	353	1,765	5,766	7,531	0 0 0·7
Trichinopoly	1,215,033	215	1,075	4,906	5,981	0 0 0·9
Madura	2,168,680	157	785	4,210	4,995	0 0 0·4
Tinnevelly	1,699,747	118	590	1,787	2,377	0 0 0·3
Coimbatore	1,657,690	413	2,065	4,436	6,501	0 0 0·8
Nílgiris	91,034	376	1,880	3,680	5,560	0 1 0
Salem	1,599,595	448	2,240	6,135	8,375	0 0 1
South Canara	959,514	114	570	1,646	2,216	0 0 0·4
Malabar	2,365,035	753	3,765	6,905	10,670	0 0 0·9
Total ..	30,868,504	65,110	* 3,25,550	3,10,930	6,36,480	0 0 4

* This is the duty calculated on the *consumption*, merely for the purpose of working out the incidence of revenue in each district and differs therefore from the duty actually levied at Indore.

It will be observed that the incidence of taxation is highest in the Northern Circars and in the Madras and Nílgiri districts.

Offences against the Opium Law.

95. Appendix L gives the particulars of convictions obtained under the Opium Act and Rules. Ninety-seven persons were convicted against one hundred and fifteen persons in the previous year, and eleven of the number were sentenced to imprisonment against seventeen in 1885-86. The total amount of the fines levied was Rs. 3,012-8-0, the value of articles confiscated Rs. 354-6-6, and the rewards paid to informers in the convicted cases Rs. 430-7-0. There were three cases of smuggling opium from Yanam, one from Hyderabad, and another from Amraoti. The other cases were more or less of a petty character and were chiefly of sale without license of opium purchased from licensed vendors and of possession of more than the prescribed minimum quantity.

APPENDICES.

APPENDIX A.

TALUKWAR STATEMENT showing consumption of Arrack, distribution of shops, &c., during the year 1886-87.

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	30° under-proof.	60° under-proof.	Total reduced to 30° under-proof	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	30° under-proof.	60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
EXCISE.															
Ganjam District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Ganjam District	1,503,301	3,106	743	239	5,853	50,728	35,113	·023	47·3	4·2	2,023	..	4 0 0	2 0 0	Price in Berhampore town— Rs. 4-2-0, 30° under-proof. ,, 2-1-0, 60° do.
Vizagpatam District.															
Anakápalle	131,637	597	9	..	1,646	..	1,646	·012	182·8	66·3	14,626	..	4 0 0	..	
Bimlipatam	106,267	243	24	..	8,365	..	8,365	·078	348·5	10·1	4,427	..	4 0 0	..	
Chípurupalle	138,896	615	24	..	444	459	706	·005	29·4	25·6	5,787	..	4 0 0	1 12 0	
Golgonda	97,748	540	10	..	1,054	..	1,054	·010	105·4	54·0	9,774	..	4 8 0	..	
Vizagapatam	85,437	216	46	1,005	15,150	16	16,308	·108	354·5	4·6	1,857	4 8 0	3 12 0	..	
Vizianagrum	147,210	333	36	176	9,109	..	9,310	·063	258·6	9·2	4,089	4 8 0	4 0 0	..	
Sarvasiddhi	131,754	960	13	..	438	..	438	·003	33·6	73·8	10,134	..	3 12 0	..	
Total ..	838,949	3,504	162	1,181	36,206	475	37,827	·045	233·8	21·6	5,178	..	..	..	
Kistna District (9 months from July 1886 to March 1887).															
Guntúr	136,083	500	82	1,744	15,203	234	17,330	·128	211·3	6·1	1,659	3 12 0	3 0 0	1 14 0	
Palnád	125,799	1,057	92	10,955	204	..	12,724	·101	138·3	11·4	1,367	3 12 0	2 4 0	..	
Narsaraopet	128,791	712	120	..	10,658	45	10,684	·082	104·7	5·9	1,073	..	3 12 0	1 6 0	
Sattenapalle	110,290	714	124	4,779	5,311	197	10,886	·098	87·7	5·7	889	1 15 0	3 4 0	2 8 0	
Nandigáma	107,288	649	78	1,176	8,647	..	9,991	·093	128·1	8·3	1,376	4 8 0	3 0 0	..	
Bezváda	82,895	534	53	1,852	12,430	280	14,707	·177	277·5	10·0	1,564	..	3 0 0	..	
Vinukonda	66,977	666	44	60	2,520	221	2,703	·040	61·4	15·1	1,522	4 8 0	3 0 0	2 4 0	
Masulipatam town ..	35,056	4	12	1,658	21,447	496	23,625	·673	1,968·7	·3	2,921	3 0 0	2 4 0	1 8 0	
Total ..	793,179	4,836	605	22,214	76,420	1,473	102,650	·129	169·6	7·9	1,131	..	..	..	
Nellore District.															
Gúdúr	125,453	910	54	..	5,863	..	5,863	·046	108·5	16·8	2,323	..	5 0 0	..	
Rápúr	49,774	596	7	..	859	..	859	·017	122·7	85·1	7,110	..	4 0 0	..	
Nellore	163,740	638	100	..	26,204	..	26,204	·160	262·0	6·3	1,637	..	4 5 0	..	Rs. 5, price for 30° under-proof in town.
Atmakúr	87,752	638	23	..	1,197	..	1,197	·013	52·0	27·7	3,815	..	4 8 0	..	
Kávali	72,913	548	15	..	1,589	..	1,589	·021	105·9	36·5	4,860	..	4 8 0	..	
Udayagiri	86,326	850	29	..	1,195	..	1,195	·013	41·2	29·3	2,976	..	4 8 0	..	
Kandukúr	126,757	787	27	..	2,586	..	2,586	·020	95·8	29·1	4,694	..	4 8 0	..	
Kanigri	108,761	1,014	11	..	810	..	810	·007	73·6	92·1	9,796	..	4 8 0	..	
Ongole	188,593	797	46	..	7,829	..	7,829	·041	170·0	17·3	4,099	..	4 3 0	..	

APPENDIX A.—*continued.*

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

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to 30° under-proof.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	Reported average price per gallon of 30° under-proof.	Reported average price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							EXCISE—cont.								
							Nellore District—cont.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Podili	55,592	564	9	..	530	..	530	·009	58·8	62·6	6,176	..	4 8 0	..	
Darsi	68,164	616	18	..	1,441	..	1,444	·021	80·2	34·2	3,786	..	4 8 0	..	
Pólúr	44,496	355	18	..	3,765	..	3,765	·084	109·1	19·7	2,472	..	4 8 0	..	
Venkatagiri	41,915	426	16	..	3,004	..	3,004	·071	187·7	26·6	2,619	..	4 8 0	..	
Total ..	1,220,236	8,739	373	..	56,875	..	56,875	·046	152·4	23·4	3,271	..	..	..	
							Cuddapah District.								
Badvél	82,445	755	22	12	2,061	..	2,075	·025	94·3	34·3	3,747	4 8 0	4 8 0	..	
Proddutur	90,653	487	71	..	6,099	..	6,099	·067	85·9	6·7	1,276	..	4 8 0	..	
Siddhavattam	59,076	610	27	45	2,911	..	2,962	·050	109·7	22·5	2,188	4 8 0	4 8 0	..	
Pullampet	134,366	979	56	..	8,833	..	8,833	·065	157·7	17·4	2,399	..	4 0 0	..	
Cuddapah	147,453	760	83	1,230	16,292	..	17,698	·120	213·2	9·1	1,776	3 8 0	*3 8 0	..	* Price in Cuddapah town—Rs. 5-0-0 20° under-proof. ,, 4-8-0 30° do.
Jammalamadugu	91,958	616	75	..	5,438	..	5,438	·059	72·5	8·2	1,226	..	4 7 0	..	
Pulivendla	95,617	701	72	95	2,577	..	2,686	·028	37·3	9·7	1,328	4 8 0	4 0 0	..	
Ráyachóti	92,541	998	54	..	3,727	..	3,727	·040	69·0	18·4	1,713	..	4 6 0	..	
Kadiri	116,252	1,165	98	3,342	..	..	3,819	·032	38·9	11·6	1,186	4 8 0	..	..	
Váyalpád	104,462	831	59	51	4,849	..	4,907	·046	83·1	14·0	1,770	4 8 0	4 8 0	..	
Madanapalle	106,215	843	46	1,725	2,090	..	4,062	·038	88·3	18·3	2,309	4 12 0	4 8 0	..	
Total ..	1,121,038	8,745	663	6,500	54,877	..	62,306	·055	93·9	13·1	1,690	..	..	..	
							Anantapur District.								
Anantapur	91,816	868	71	2,085	2,043	..	4,426	·048	62·3	12·2	1,293	4 0 0	3 12 0	..	
Gooty	110,597	1,010	107	4,741	8,818	..	14,236	·128	133·0	9·4	1,033	4 0 0	3 12 0	..	
Tadpatri	98,964	591	89	7,312	1,502	..	9,859	·099	109·6	6·6	1,111	4 0 0	3 12 6	..	
Dharmavaram	97,106	1,192	70	2,630	21	..	3,027	·031	43·2	17·0	1,387	4 0 0	3 12 0	..	
Penukonda	73,023	655	35	..	2,876	..	2,876	·039	82·1	18·7	12,086	..	4 0 0	..	
Hindupur	73,270	425	31	49	1,394	..	1,450	·019	46·7	13·7	2,363	4 0 0	4 0 0	..	
Madakasira	55,113	362	19	..	1,166	..	1,166	·021	61·3	19·0	2,900	..	3 12 0	..	
Total ..	599,889	5,103	422	16,817	17,820	..	37,040	·061	87·7	12·0	1,421	..	..	..	

APPENDIX A.—*continued.*

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

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to 30° under-proof.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	Reported average price per gallon of 30° under-proof.	Reported average price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							EXCISE—cont.								
							Bellary District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Bellary, including cantonment.	148,937	925	115	3,434	53,892	..	57,817	·388	502·9	8·8	1,295	4 0 0	4 0 0	..	* Price in Bellary Cantonment—Rs. 5, 20° under-proof. ,, 4, 30° do.
Hospet	84,986	480	47	..	4,740	..	4,740	·055	100·8	10·2	1,868	..	4 0 0	..	
Kúdligi	74,690	839	22	..	747	..	747	·010	33·9	38·1	3,395	..	4 8 0	..	
Huvinahadgalli	75,572	631	16	..	590	..	590	·007	36·8	39·4	4,723	..	4 0 0	..	
Harpanahalli	70,620	534	25	..	810	..	810	·011	32·4	21·3	2,824	..	4 4 0	..	
Alúr	65,586	646	51	..	4,647	..	4,647	·070	91·1	12·6	1,286	..	3 14 0	..	
Adóni	122,085	787	68	5,063	6,702	..	12,488	·102	183·6	11·5	1,795	4 3 0	4 0 0	..	
Ráyadrug	83,799	898	56	3,372	364	..	4,218	·050	75·3	16·0	1,494	4 8 0	4 0 0	..	
Total ..	726,275	5,740	400	11,869	72,492	..	86,057	·118	215·1	14·3	1,815	..	..	..	
							Kurnool District.								
Pattikonda	105,438	1,134	144	12,721	1,430	..	15,968	·151	110·8	7·8	732	2 6 0	2 6 0	..	
Rámallakót	94,698	834	95	5,593	5,993	..	12,385	·130	130·3	8·7	996	3 2 0	*2 12 0	..	* Rs. 3-2-0, price in town.
Nandikótkur	72,741	1,323	66	..	5,527	..	5,527	·075	83·7	20·0	1,102	..	4 0 0	..	
Nandyál	78,282	894	123	3,156	11,283	..	14,890	·190	121·0	7·2	636	4 0 0	3 12 0	..	
Koilkuntla	76,296	571	87	4,651	563	..	5,764	·075	66·2	6·5	876	..	4 4 0	4 4 0	
Sirvel	57,197	623	76	977	3,238	..	4,355	·076	57·3	8·1	752	..	4 6 0	4 6 0	
Total ..	484,652	5,379	591	26,998	28,034	..	58,889	·121	99·6	9·1	820	..	..	..	
							Madras District.								
Madras district	405,848	27	101	†77,868	58,571	..	142,000	·349	1,405·9	·26	4,018	..	4 8 0 to 5 4 0	..	† 25° under-proof (Colombo arrack).
							Chingleput District.								
Saidápet .. .. } Four outside shops }	204,580	342	84 / 4	..	17,817 / 3,887	..	17,817 / 3,887	·106	212·1 / 971·7	3·8	2,324	..	4 8 0 / 4 13 0	..	
Ponnéri	107,543	347	66	..	9,270	..	9,270	·086	140·4	5·2	1,629	..	4 7 8	..	
Tiruvallúr	143,324	507	60	..	6,896	..	6,896	·048	114·9	6·2	2,388	..	4 8 0	..	
Conjeeveram	185,649	514	103	..	13,545	..	13,545	·072	131·5	4·9	1,802	..	4 5 0	..	
Chingleput	117,218	436	48	..	4,423	..	4,423	·037	92·1	9·1	2,442	..	4 9 0	..	
Madurántakam	223,067	696	61	..	2,910	..	2,910	·031	44·6	11·4	3,655	..	4 8 0	..	
Total ..	981,381	2,842	426	..	58,748	..	58,748	·059	137·9	6·6	2,303	..	..	..	

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APPENDIX A.—*continued.*

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

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to 30° under-proof.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	Reported average price per gallon of 30° under-proof	Reported average price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							Excise—cont.								
							North Arcot District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Chittoor	171,907	671	82	..	12,207	..	12,207	·071	148·8	8·1	2,096	..	4 11 10	..	
Chandragiri	93,151	548	56	..	16,768	..	16,768	·180	299·4	9·6	1,663	..	5 10 0	..	
Palmanér	41,815	447	15	2,072	..	..	2,368	·056	157·7	29·8	2,787	4 8 0	..	..	
Gudiyátam	154,646	446	77	..	7,026	..	7,026	·045	91·2	5·7	2,008	..	4 6 0	..	
Vellore	170,216	454	82	63	20,777	..	20,849	·122	254·2	5·5	2,075	..	*4 3 0	..	* Rs. 4-2-2, price in town.
Pólúr	106,818	443	52	..	4,970	..	4,970	·046	95·5	8·5	2,054	..	4 8 0	..	
Wandiwash	148,100	466	38	..	2,290	..	2,290	·015	60·2	12·2	3,897	..	4 3 0	..	
Arcot	147,388	432	52	..	6,192	..	6,192	·042	119·0	8·3	2,834	..	4 2 0	..	
Wálajápet	199,177	484	85	..	16,049	..	16,049	·080	188·8	5·7	2,343	..	†4 0 10	..	† Rs. 3, price in town.
Kárvetnagar	275,830	943	100	42	16,748	..	16,796	·060	167·9	9·4	2,758	..	4 8 0	..	
Kálahasti	118,022	874	46	..	6,213	..	6,213	·066	135·0	19	2,565	..	4 3 5	..	
Kangundi	45,184	342	19	..	2,549	..	2,549	·057	134·1	18	2,378	..	4 4 0	..	
Punganúr	72,143	523	30	2,700	68	..	3,154	·043	105·1	17·4	2,405	..	4 12 0	..	
Arni	73,417	183	32	..	5,952	..	5,952	·080	186	5·7	2,294	..	4 4 0	..	
Total ..	1,817,814	7,256	766	4,877	117,809	..	123,383	·067	161·0	9·4	2,373	..	..	..	
							South Arcot District.								
Tindivanam	264,261	816	112	..	10,012	..	10,012	·037	89·3	7·2	2,359	..	3 12 0	..	
Tiruvannámalai	153,222	944	158	..	14,075	..	14,075	·091	89·0	5·9	969	..	3 12 0	..	
Tirukoilúr	206,489	580	142	..	14,720	..	14,720	·071	103·6	4·0	1,454	..	3 12 0	..	
Villupuram	243,896	508	87	..	9,926	..	9,926	·040	114·2	5·8	2,803	..	3 12 0	..	
Cuddalore	298,523	459	135	..	23,828	..	23,828	·079	176·5	3·4	2,211	..	3 12 0	..	
Vriddháchalam	187,068	566	100	..	10,985	..	10,985	·058	109·8	5·6	1,870	..	3 12 0	..	
Kallakurchi	196,029	607	154	..	13,685	..	13,685	·069	88·8	3·9	1,272	..	3 12 0	..	
Chidambaram (including municipality)	265,250	393	115	..	9,885	..	9,885	·037	85·9	3·4	2,306	..	3 12 0	..	
Total ..	1,814,738	4,873	1,003	..	107,116	..	107,116	·059	106·7	4·8	1,809	..	..	..	

APPENDIX A.—*continued.*

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

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to 30° under-proof.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	Reported average price per gallon of 30° under-proof.	Reported average price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
							Excise—cont.								
							Tanjore District.								
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tanjore	375,086	672	74	91	14,347	..	14,451	·038	195·2	9·08	5,069	..	4 2 0	..	Rs. 4 in the Tanjore town.
Kumbakónam	370,723	314	78	11	11,275	..	11,288	·03	144·7	4·02	4,752	..	3 13 6	..	Rs. 3-7-0 in Kumbakónam town.
Máyavaram	238,994	332	38	..	3,464	..	3,464	·01	91·1	8·7	6,289	..	3 12 0	..	
Shiyáli	114,041	159	22	..	820	..	820	·007	37·2	7·2	5,184	..	4 0 0	..	
Nannilam	220,202	279	34	..	702	..	702	·003	20·6	8·2	6,476	..	3 8 0	..	
Negapatam	216,867	239	34	25	7,732	..	7,760	·036	227·4	7·02	6,378	..	4 8 0	..	Rs. 4-8-0 in Negapatam town.
Tiruturaipúndi	168,103	466	9	..	354	..	354	·002	39·3	51·7	18,678	..	3 6 0	..	
Mannárgudi	181,650	284	14	..	1,124	..	1,124	·006	80·2	20·2	12,975	..	4 0 0	..	
Patukóta	244,717	909	18	..	992	..	992	·004	55·1	50·5	13,595	..	4 4 0	..	
Total ..	2,130,383	3,654	321	127	40,810	..	40,955	·02	127·5	11·3	6,637	..	..	..	
							Trichinopoly District.								
Trichinopoly	335,518	486	78	154	20,718	..	20,894	·062	267·8	6·2	4,301	4 0 0	*3 14 0	..	* Rs. 4-8-0, price in town.
Kulitalai	201,990	879	53	..	1,808	50	1,837	·009	34·6	16·5	3,811	..	4 8 0	..	
Musiri	258,068	748	71	53	3,020	..	3,080	·011	43·3	10·5	3,663	5 0 0	4 8 0	..	
Perambalúr	172,281	686	85	..	4,994	..	4,994	·028	58·7	8·0	2,026	..	4 0 0	..	
Udayárpálaiyam	247,176	762	83	..	10,719	..	10,719	·043	129·1	9·1	2,978	..	3 12 0	..	
Total ..	1,215,033	3,561	370	207	41,259	50	41,524	·034	112·2	9·6	3,284	..	..	..	
							Madura District.								
Madura	215,333	335	95	..	16,480	..	16,480	·076	173·4	3·5	2,266	..	†3 15 0	..	† Rs. 3-12-4, price in town.
Tirumangalam	203,693	625	82	..	3,153	..	3,153	·015	38·3	7·6	2,484	..	4 5 4	..	
Melúr	132,537	628	49	..	1,751	..	1,751	·013	35·7	12·8	2,704	..	3 13 3	..	
Dindigul	304,783	1,071	79	..	11,429	..	11,429	·037	144·6	13·5	3,858	..	4 8 0	..	
Periyakulam	232,123	1,169	59	..	5,717	..	5,717	·024	98·5	19·8	3,934	..	4 0 0	..	
Palni	171,515	910	66	..	5,856	..	5,856	·034	88·7	13·7	2,598	..	4 0 0	..	
Ramnad	481,608	2,112	208	..	8,034	..	8,034	·016	38·6	10·1	2,315	..	4 8 0	..	
Sivaganga	427,083	1,551	177	..	3,432	..	3,432	·008	19·3	8·7	2,412	..	..	..	
Total ..	2,168,680	8,401	815	..	55,852	..	55,852	·025	67·3	10·3	2,660	..	..	..	

APPENDIX A.—*continued.*

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

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to 30° under-proof.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	Reported average price per gallon of 30° under-proof.	Reported average price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						EXCISE—*cont.*									
						Tinnevelly District.									
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Tinnevelly	171,378	327	107	..	4,756	160	4,847	·028	45·2	3·0	1,601	..	4 2 0	2 2 0	
Nánguméri	174,347	665	85	..	451	2,762	2,029	·011	23·8	7·8	2,051	..	4 0 0	2 4 0	
Ambásamudram	165,152	569	87	..	2,549	..	2,549	·015	29·2	6·5	1,898	..	3 12 0	..	
Tenkási	140,405	361	50	..	1,131	33	1,150	·008	23	7·2	2,808	..	3 7 3	..	
Sankaranainárkoil ..	181,064	712	103	..	2,334	177	2,435	·013	23·6	6·9	1,575	..	3 13 0	2 10 0	
Srivilliputur	163,608	571	45	..	1,688	..	1,688	·010	37·5	12·6	3,635	..	4 8 0	2 6 0	
Sátúr	150,886	548	113	..	3,122	..	3,122	·020	27·6	4·8	1,335	..	4 5 0	..	
Otapidáram	269,797	1,075	347	48	9,724	78	9,824	·036	28·3	3·0	777	4 11 0	4 6 0	..	
Tenkarai	283,110	553	156	..	3,356	..	3,356	·011	21·5	3·5	1,814	..	4 0 0	2 4 0	
Total ..	1,699,747	5,381	1,093	48	29,111	3,210	31,000	·018	28·3	4·9	1,555	..	..	..	
						Coimbatore District.									
Coimbatore	267,804	804	101	11,160	5,160	..	17,914	·067	177·3	7·9	2,651	4 12 0	4 8 0	..	
Satyamangalam	151,313	1,174	56	2,347	508	..	3,190	·021	56·9	2·1	2,702	6 0 0	5 8 0	..	
Kollegál	77,522	1,062	67	684	3,789	..	4,571	·059	68·2	15·8	1,157	..	5 0 0	3 12 0	
Polláchi	172,909	710	86	1,993	127	..	2,405	·013	27·9	8·2	2,011	5 0 0	..	..	* Rs. 4-8-0 for 20° under-proof. † Rs. 4 for 30° under-proof, price in town.
Erode	195,669	598	67	2,150	4,510	..	6,967	·035	103·9	8·9	2,920	*5 0 0	†4 8 0	..	
Bhaváni	94,123	722	61	2,255	..	..	2,577	·027	42·2	11·8	1,543	..	5 0 0	..	
Palladam	213,391	742	101	849	2,644	..	3,614	·017	35·7	7·3	2,112	4 8 0	4 8 0	..	
Dhárápuram	195,232	835	53	3,415	..	..	3,903	·019	73·6	15·7	3,683	5 8 0	..	..	
Karúr	177,155	612	70	75	4,634	..	4,720	·026	67·4	8·7	2,531	5 0 0	4 8 0	..	
Udamalpet	112,572	583	70	4,314	..	..	4,930	·043	70·4	8·3	1,605	5 0 0	..	..	
Total ..	1,657,690	7,842	732	29,242	21,372	..	54,791	·033	74·8	10·7	2,264	..	..	..	
						Nílgiri District.									
Nílgiri district	91,034	957	52	11,509	28,144	..	41,297	·453	794·1	18·4	1,751	6 0 0	5 4 0	..	

APPENDIX A.—*continued.*

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

Taluk.	Population.	Area.	Number of shops opened.	Consumption. 20° under-proof.	Consumption. 30° under-proof.	Consumption. 60° under-proof.	Consumption. Total reduced to 30° under-proof.	Consumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of 20° under-proof.	Reported average price per gallon of 30° under-proof.	Reported average price per gallon of 60° under-proof.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
						EXCISE—*cont.*									
						Salem District.									
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Salem	327,178	1,072	134	10,245	3,763	..	15,472	·047	115·4	8	2,453	4 8 0	*4 4 8	..	* Rs. 4-5-4 for 20° under-proof. Rs. 3-12-4 for 30° under-proof, price in town.
Atúr	158,554	767	68	301	4,463	..	4,807	·030	70·7	11·2	2,331	5 0 0	4 8 0	..	
Námakal	251,577	715	94	..	3,673	..	3,673	·014	39·0	7·6	2,708	..	4 6 0	..	
Tiruchengód	191,328	637	50	112	2,726	..	2,854	·014	57·0	12·7	3,827	..	4 8 0	..	
Dharmapuri	135,826	937	92	..	9,533	..	9,533	·070	104·6	10·1	1,476	..	4 8 0	..	
Krishnagiri	120,929	657	86	413	4,886	..	5,358	·044	62·3	7·6	1,406	4 12 0	4 6 4	..	
Hosúr	131,770	1,218	56	664	2,941	..	3,700	·028	66·1	21·7	2,353	4 8 0	4 2 0	..	
Tirupatúr	169,977	741	69	..	8,061	..	8,061	·047	116·8	10·7	2,463	..	4 0 0	..	
Uttankarai	109,456	909	109	..	5,927	..	5,927	·054	54·3	8·6	1,004	..	4 12 0	..	
Total ..	1,599,595	7,653	758	11,735	45,973	..	59,385	·037	78·3	10·1	2,110	..	..	..	
						Malabar District.									
Wynaad	88,091	991	88	11,523	..	..	13,169	·149	149·6	11·2	1,001	5 11 7	..	..	
Five towns of Malabar ..	167,580	33	143	16,531	4,052	4,438	25,481	·152	178·1	·23	1,172	3 4 0	3 0 0	1 12 0	
Total ..	255,671	1,024	231	28,054	4,052	4,438	38,650	·151	167·3	4·4	1,107	..	..	..	
						RENTED.									
						Vizagapatam District.									
Víravalli	176,052	552	81	..	1,051	4,782	3,784	·021	46·7	6·8	2,173	..	3 4 0	1 8 0	
Srungavarapukota ..	126,610	318	32	..	2,312	791	2,764	·021	86·3	9·9	3,957	..	2 4 0	1 8 0	
Gajapatinagaram	166,771	276	42	..	..	1,926	1,101	·006	26·2	6·5	3,971	..	..	1 8 0	
Sálúr	80,466	222	104	..	..	8,092	4,624	·057	44·4	2·1	773	..	..	1 8 0	
Bobbili	139,974	333	55	..	..	7,151	4,086	·029	72·4	6·0	2,545	..	..	1 8 0	
Párvatipur	111,414	432	208	..	97	14,313	8,276	·074	39·7	2·0	535	..	2 4 0	1 8 0	
Pálkonda	200,232	402	190	..	..	20,759	11,862	·059	62·4	2·1	1,054	..	..	1 8 0	
Gunupur	63,127	2,000	761	..	..	27,769	15,868	·251	20·8	2·6	83	..	..	1 8 0	
Total ..	1,014,146	4,505	1,473	..	3,160	85,583	52,365	·055	35·5	3·0	689	..	..	..	

APPENDIX A.—*continued.*

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

Taluk.	Popula- tion.	Area.	Number of shops opened.	Consumption.				Con- sumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total re- duced to 30° under- proof.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Rented—*cont.*															
Godávari District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Rámachandrapuram ..	220,780	400	192	..	..	35,775	20,443	·092	106·4	2·0	1,149	..	..	1 8 0	
Amalápuram	227,157	506	163	..	..	12,648	7,227	·031	44·3	3·1	1,394	..	..	1 8 0	
Narsápur	200,153	437	181	..	..	45,448	25,970	·129	143·4	2·3	1,106	..	..	1 8 0	
Tanuku	188,306	371	188	..	..	86,295	49,312	·261	262·3	1·9	1,002	..	..	1 8 0	
Bhímavaram	108,599	321	112	..	..	23,398	13,370	·123	119·3	2·8	970	..	..	1 8 0	
Rajahmundry	131,196	481	98	..	..	37,352	21,344	·162	217·8	4·9	1,339	..	..	1 8 0	
Peddápuram	124,314	552	112	..	..	12,601	7,201	·058	64·3	4·9	1,109	..	..	1 8 0	
Ellore	149,308	729	178	63	..	75,566	43,253	·289	242·9	4·1	839	..	..	1 8 0	
Yernagúdem	159,364	1,107	151	..	..	35,564	20,322	·127	134·5	7·3	1,056	..	..	1 8 0	
Cocanada	101,075	126	79	..	124	29,281	16,856	·166	213·3	1·6	1,279	..	2 4 0	1 8 0	
Pitházpuram	68,161	200	43	..	..	9,646	5,512	·080	128·2	4·6	1,585	..	..	1 8 0	
Tuni	66,544	320	42	..	30	2,510	1,464	·022	34·8	7·6	1,584	..	2 4 0	1 2 0	
Total ..	1,744,957	5,550	1,539	63	154	406,084	232,274	·133	150·9	3·6	1,134	..	..	..	
Kistna District.															
Répalle	184,340	644	313	..	..	28,081	16,046	·086	51·2	2·0	589	..	..	1 8 0	
Bápatla	151,736	679	194	..	740	23,918	14,407	·095	74·8	3·5	782	..	..	1 8 0	
* Guntúr	136,083	500	62	..	1,679	2,224	2,950	·021	47·5	8·0	2,194	..	3 4 0	1 14 0	* The figures under consumption for these taluks relate only for 3 months from April 1886 to June 1886 and for the figures for 9 months—*vide* page 45 under "Excise" as the Excise System was in force for those months. † Includes (under consumption) figures for Masulipatam town for 3 months from April 1886 to June 1886.
Gudiváda..	99,233	596	323	..	..	14,844	8,482	·085	26·3	1·9	307	..	..	1 0 0	
* Palnád	125,799	1,057	150	..	2,638	..	2,638	·021	17·5	7·0	838	..	3 0 0	..	
* Narsaraopet	128,791	712	104	..	1,432	185	1,538	·012	14·7	6·7	123	..	3 4 0	2 8 0	
† Bandar (excluding Masulipatam town)	140,426	698	595	..	..	19,040	10,880	·077	18·3	1·1	236	..	..	1 4 0	
* Sattenapalle	110,290	714	114	..	1,488	148	1,573	·014	13·7	6·2	967	..	3 4 0	2 8 0	
* Nandigáma	107,288	649	94	..	2,876	..	2,876	·026	30·5	6·9	1,141	..	3 0 0	..	
* Bezváda	82,895	534	265	..	3,391	11,126	9,749	·117	37·5	2·0	312	..	2 4 0	1 8 0	
* Vinukonda	66,977	666	66	..	342	837	820	·012	12·4	10·0	1,014	..	3 4 0	1 8 0	
Núzvíd	125,165	694	514	..	..	18,784	10,734	·084	20·9	1·3	244	..	..	1 8 0	
Vissannapet	54,401	324	310	..	..	24,303	13,887	236	44·8	1·0	175	..	..	1 8 0	
Total ..	1,513,424	8,467	3,104	..	14,586	143,490	96,580	·063	31·1	2·7	488	..	..	..	

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APPENDIX A.—*continued.*

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

Taluk.	Popula- tion.	Area.	Number of shops opened.	Consumption.				Con- sumption per head.	Sale per shop.	Square miles per shop.	Population per shop.	Reported average price per gallon of			Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total re- duced to 30° under- proof.					20° under- proof.	30° under- proof.	60° under- proof.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Rented—*cont.*															
Kurnool District.															
		SQ. MLS.		GALS.	GALS.	GALS.	GALS.	GALS.	GALS.			RS. A. P.	RS. A. P.	RS. A. P.	
Cumbum	109,851	1,044	133	..	883	19,206	11,858	·107	89·1	7·8	825·9	..	3 0 0	0 12 0	
Márkápur	84,048	1,110	102	..	281	5,018	3,148	·037	30·8	10·8	824	..	3 0 0	0 12 0	
Total ..	193,899	2,154	235	..	1,164	24,224	15,006	·077	63·8	9·1	825	..	..	..	
South Canara District.															
Mangalore	249,049	620	272	433	11,652	36,256	32,865	·132	120·8	2·2	916	..	3 0 0	1 8 0	
Kásaragód	243,881	1,032	279	..	350	7,886	4,857	·019	17·4	3·7	874	..	3 0 0	1 8 0	
Uppinangadi	110,367	951	116	..	2,787	4,941	5,610	·050	48·3	8·3	951	..	3 0 0	1 8 0	
Udipi	237,432	787	246	..	477	43,733	25,468	·017	103·5	3·2	965	..	2 8 0	0 12 0	
Coondapoor	115,113	512	147	..	208	22,004	12,781	·111	86·9	3·4	783	..	2 0 0	0 12 0	
Total ..	955,842	3,902	1,060	433	15,474	1,14,820	81,581	·085	76·9	3·6	902	..	..	..	
Malabar District.															
Chirakal, excluding Cannanore cantonment ..	246,283	644	206	..	..	2,902	1,658	·006	8·0	3·1	1,191	..	..	1 12 0	
Kóttayam, excluding Tellicherry	139,365	458	112	..	..	2,635	1,506	·010	13·4	4·0	1,244	..	..	1 12 0	
Kurumbranád	261,024	538	801	..	..	15,352	8,772	·033	10·9	·6	326	..	..	1 4 0	
Calicut, excluding town ..	148,877	326	100	..	..	4,797	2,741	·018	27·4	3·2	1,488	..	..	1 12 0	
Ernád	296,143	811	761	..	..	15,536	8,878	·026	11·6	1·0	388	..	..	0 12 0	
Walawanád	308,102	963	832	..	..	52,724	30,128	·097	36·2	1·1	371	..	..	0 12 0	
Pálghat, excluding town .	306,115	622	952	..	..	67,236	38,421	·125	40·3	·6	322	..	..	0 12 0	
Ponáni	392,654	390	803	..	..	20,399	11,657	·029	14·5	·4	489	..	..	1 4 0	
Total ..	2,098,563	4,734	4,570	..	..	1,81,581	103,761	·049	22·7	1·0	459	..	..	..	

APPENDIX B.

STATEMENT showing the Demand, Collection and Balance of Abkári Revenue in the Madras Presidency for the year 1886-87.

Arrack.

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 ..	10,750	98,741	1,09,491	4,787	93,523	98,310	2,958	..	3,005	5,218	8,223
Vizagapatam ..	30,651	2,38,520	2,69,171	29,843	2,26,457	2,56,300	808	..	..	12,063	12,063
Godávari ..	*246	60,283	60,529	246	58,820	59,066	..	..	..	1,463	1,463
Kistna ..	..	1,84,625	1,84,625	..	1,62,112	1,62,112	..	..	..	22,513	22,513
Nellore ..	5,064	1,58,699	1,63,763	4,327	1,42,365	1,46,692	..	..	737	16,334	17,071
Cuddapah ..	25,703	2,27,372	2,53,075	17,738	2,27,372	2,45,110	7,711	..	254	..	254
Anantapur ..	..	98,046	98,046	..	98,046	98,046	..	..	..	..	..
Bellary ..	4,330	2,52,346	2,56,676	1,730	2,52,346	2,54,076	2,600	..	..	..	..
Kurnool ..	..	1,48,581	1,48,581	..	1,47,581	1,47,581	..	..	..	1,000	1,000
Madras ..	..	7,44,144	7,44,144	..	6,74,621	6,74,621	..	..	..	69,523	69,523
Chingleput ..	1,633	2,57,780	2,59,413	975	2,47,611	2,48,586	658	..	..	10,169	10,169
North Arcot ..	14,344	5,10,948	5,25,292	11,912	5,10,381	5,22,293	563	..	1,869	567	2,436
South Arcot ..	10,803	2,19,376	2,30,179	10,803	2,07,412	2,18,215	..	..	..	11,964	11,964
Tanjore ..	344	1,29,634	1,29,978	184	1,24,984	1,25,168	160	..	..	4,650	4,650
Trichinopoly ..	57	1,40,008	1,40,065	57	1,40,008	1,40,065	..	..	..	..	..
Madura ..	47	2,16,516	2,16,563	..	2,15,630	2,15,630	47	..	..	886	886
Tinnevelly ..	831	1,27,655	1,28,486	831	1,24,658	1,25,489	..	..	..	2,997	2,997
Coimbatore ..	50,041	2,11,584	2,61,625	4,566	2,08,470	2,13,036	21,988	..	23,487	3,114	26,601
Nilgiris ..	8,279	2,05,196	2,13,475	631	2,05,067	2,05,698	..	..	7,648	129	7,777
Salem ..	5,625	2,13,628	2,19,253	4,089	2,11,500	2,15,589	1,429	..	107	2,128	2,235
South Canara ..	..	32,300	32,300	..	24,225	24,225	..	8,075	..	..	..
Malabar ..	6,900	87,592	94,492	2,558	73,482	76,040	4,342	14,110	..	..	..
Total ..	1,75,648	45,63,574	47,39,222	95,277	43,76,671	44,71,948	43,264	22,185	37,107	1,64,718	2,01,825

Joint Arrack and 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 ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	..	..	..	..	..	..	..	..	..	..	..
Godávari ..	*1,002	3,40,656	3,41,658	1,002	3,38,344	3,39,346	..	..	..	2,312	2,312
Kistna ..	4,480	1,88,188	1,92,668	4,480	1,87,657	1,92,137	..	..	..	531	531
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	..	..	..	..	..	..	..	..	..	..
Kurnool ..	222	42,577	42,799	222	42,577	42,799	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevelly ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..	..	..
South Canara ..	2,302	80,686	82,988	..	80,172	80,172	2,302	..	..	514	514
Malabar ..	10,101	1,37,392	1,47,493	9,538	1,35,133	1,44,671	..	..	563	2,259	2,822
Total ..	18,107	7,89,499	8,07,606	15,242	7,83,883	7,99,125	2,302	..	563	5,616	6,179

* Rs. 246 transferred from "joint arrack and toddy" to "arrack."

APPENDIX B.—*continued.*

Statement showing the Demand, Collection and Balance of Abkári Revenue in the Madras Presidency for the year 1886-87.

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 ..	880	13,769	14,649	558	12,538	13,096	..	..	322	1,231	1,553
Vizagapatam ..	103	42,121	42,224	103	41,146	41,249	..	..	..	975	975
Godávari ..	..	38,574	38,574	..	36,313	36,313	..	..	..	2,261	2,261
Kistna ..	..	18,186	18,186	..	17,874	17,874	..	..	..	312	312
Nellore ..	2,173	28,844	31,017	835	24,215	25,050	790	..	548	4,629	5,177
Cuddapah ..	5,149	76,449	81,598	5,149	76,334	81,483	..	..	..	115	115
Anantapur ..	2,746	1,25,780	1,28,526	1,496	1,25,780	1,27,276	663	..	587	...	587
Bellary ..	167	1,81,801	1,81,968	167	1,81,233	1,81,400	..	..	..	568	568
Kurnool ..	8,166	2,34,310	2,42,476	8,165	2,24,691	2,32,856	1	7,208	..	2,411	2,411
Madras ..	11,639	3,62,186	3,73,825	11,639	3,50,689	3,62,328	..	..	..	11,497	11,497
Chingleput ..	500	1,71,859	1,72,359	500	1,63,609	1,64,109	..	..	..	8,250	8,250
North Arcot ..	8,846	2,31,021	2,39,867	8,846	2,17,990	2,26,836	..	..	..	13,031	13,031
South Arcot ..	1,073	1,51,541	1,52,614	1,073	1,50,833	1,51,906	..	..	..	708	708
Tanjore ..	4,530	4,91,249	4,95,779	4,530	4,91,249	4,95,779	..	..	..	..	..
Trichinopoly ..	..	84,286	84,286	..	83,124	83,124	..	..	..	1,162	1,162
Madura ..	..	84,484	84,484	..	83,833	83,833	..	..	..	651	651
Tinnevelly ..	1,662	1,00,894	1,02,556	1,662	99,731	1,01,393	..	..	..	1,163	1,163
Coimbatore ..	1,792	2,18,750	2,20,542	1,792	2,13,533	2,15,325	..	893	..	4,324	4,324
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem	10,884	2,55,246	2,66,130	10,884	2,40,329	2,51,213	..	..	..	14,917	14,917
South Canara ..	..	1,01,532	1,01,532	..	1,01,508	1,01,508	..	..	..	24	24
Malabar ..	2,520	68,433	70,953	26	66,230	66,256	2,494	495	..	1,798	1,798
Total ..	62,830	30,81,315	31,44,145	57,425	30,02,782	30,60,207	3,948	8,506	1,457	70,027	71,484

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 ..	..	819	819	..	819	819	..	..	..	..	..
Vizagapatam ..	28	1,101	1,129	28	1,101	1,129	..	..	...	..	..
Godávari ..	..	4,660	4,660	..	4,660	4,660	..	..	..	..	..
Kistna ..	..	2,094	2,094	..	2,094	2,094	..	..	..	..	..
Nellore ..	73	2,837	2,910	73	2,837	2,910	..	..	..	..	..
Cuddapah ..	6	3,482	3,488	6	3,410	3,416	..	..	..	72	72
Anantapur ..	..	1,510	1,510	..	1,510	1,510	..	..	..	..	..
Bellary ..	..	1,096	1,096	..	1,096	1,096	..	..	..	..	..
Kurnool ..	..	797	797	..	797	797	..	..	..	..	..
Madras ..	200	22,667	22,867	200	22,667	22,867	..	..	..	..	..
Chingleput ..	..	7,744	7,744	..	7,744	7,744	..	..	..	..	..
North Arcot ..	555	7,432	7,987	555	7,432	7,987	..	..	..	..	..
South Arcot ..	..	3,225	3,225	..	3,075	3,075	..	..	..	150	
Tanjore ..	..	2,732	2,732	..	2,732	2,732	..	..	..	..	..
Trichinopoly ..	..	2,485	2,485	..	2,462	2,462	..	...	..	23	23
Madura ..	..	1,826	1,826	..	1,826	1,826	..	..	..	..	..
Tinnevelly ..	225	1,954	2,179	225	1,687	1,912	..	..	..	267	267
Coimbatore ..	..	2,173	2,173	..	2,151	2,151	..	..	..	22	22
Nilgiris ..	455	11,037	11,492	225	10,913	11,138	..	75	230	49	279
Salem ..	270	4,351	4,621	225	4,280	4,505	45	..	..	71	71
South Canara.	34	1,393	1,427	17	1,393	1,410	17	..	..	..	..
Malabar ..	..	5,314	5,314	..	4,624	4,624	..	675	..	15	15
Total ..	1,846	92,729	94,575	1,554	91,310	92,864	62	750	230	669	899

APPENDIX B.—*continued.*

Statement showing the Demand, Collection and Balance of Abkári Revenue in the Madras Presidency for the year 1886-87.

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 ..	11,630	1,13,329	1,24,959	5,345	1,06,880	1,12,225	2,958	..	3,327	6,449	9,776
Vizagapatam ..	30,782	2,81,742	3,12,524	29,974	2,68,704	2,98,678	808	..	..	13,038	13,038
Godávari ..	1,248	4,44,173	4,45,421	1,248	4,38,137	4,39,385	..	..	..	6,036	6,036
Kistna ..	4,480	3,93,093	3,97,573	4,480	3,69,737	3,74,217	..	..	..	23,356	23,356
Nellore ..	7,310	1,90,380	1,97,690	5,235	1,69,417	1,74,652	790	..	1,285	20,963	22,248
Cuddapah ..	30,858	3,07,303	3,38,161	22,893	3,07,116	3,30,009	7,711	..	254	187	441
Anantapur ..	2,746	2,25,336	2,28,082	1,496	2,25,336	2,26,832	663	..	587	..	587
Bellary ..	4,497	4,35,243	4,39,740	1,897	4,34,675	4,36,572	2,600	..	..	568	568
Kurnool ..	8,388	4,26,265	4,34,653	8,387	4,15,646	4,24,033	1	7,208	..	3,411	3,411
Madras ..	11,839	11,28,997	11,40,836	11,839	10,47,977	10,59,816	..	..	..	81,020	81,020
Chingleput ..	2,133	4,37,383	4,39,516	1,475	4,18,964	4,20,439	658	..	..	18,419	18,419
North Arcot ..	23,745	7,49,401	7,73,146	21,313	7,35,803	7,57,116	563	..	1,869	13,598	15,467
South Arcot ..	11,876	3,74,142	3,86,018	11,876	3,61,320	3,73,196	..	..	..	12,822	12,822
Tanjore ..	4,874	6,23,615	6,28,489	4,714	6,18,965	6,23,679	160	..	..	4,650	4,650
Trichinopoly ..	57	2,26,779	2,26,836	57	2,25,594	2,25,651	..	..	..	1,185	1,185
Madura ..	47	3,02,826	3,02,873	..	3,01,289	3,01,289	47	..	..	1,537	1,537
Tinnevelly ..	2,718	2,30,503	2,33,221	2,718	2,26,076	2,28,794	..	..	..	4,427	4,427
Coimbatore ..	51,833	4,32,507	4,84,340	6,358	4,24,154	4,30,512	21,988	893	23,487	7,460	30,947
Nílgiris ..	8,734	2,16,233	2,24,967	856	2,15,980	2,16,836	..	75	7,878	178	8,056
Salem * ..	16,779	4,73,225	4,90,004	15,198	4,56,109	4,71,307	1,474	..	107	17,116	17,223
South Canara ..	2,336	2,15,911	2,18,247	17	2,07,298	2,07,315	2,319	8,075	..	538	538
Malabar ..	19,521	2,98,731	3,18,252	12,122	2,79,469	2,91,591	6,836	15,190	563	4,072	4,635
Total ..	2,58,431	85,27,117	87,85,548	1,69,498	82,54,646	84,24,144	49,576	31,441	39,357	2,41,030	2,80,387

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APPENDIX C.

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

District.	Population.				Revenue from Duty on			Incidence per Head of Population.	Number of Licenses for Retail of any of the foregoing.	Population per License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Spirits.	Beer and other Fermented Liquors, including Toddy.	Revenue Total.			
					RS.	RS.	RS.	RS. A. P.		
Ganjam ..	6,073	1,743,531	1,749,604	223	99,560	13,769	1,13,329	0 1 0	1,258	1,390
Vizagapatam ..	20,403	2,464,738	2,485,141	143	2,39,621	42,121	2,81,742	0 1 10	2,531	982
Godávari ..	38,798	1,752,714	1,791,512	244	(a) 4,05,599	38,574	4,44,173	0 4 0	2,876	623
Kistna ..	87,161	1,461,319	1,548,480	183	(b) 3,74,907	18,186	3,93,093	0 4 1	3,416	453
Nellore ..	61,344	1,158,892	1,220,236	140	1,61,536	28,844	1,90,380	0 2 5	1,151	1,060
Cuddapah ..	97,749	1,023,289	1,121,038	128	2,30,854	76,449	3,07,303	0 4 5	1,355	827
Anantapur ..	40,239	559,650	599,889	118	99,556	1,25,780	2,25,336	0 6 0	1,313	457
Bellary ..	69,767	667,040	736,807	125	2,53,392	1,81,801	4,35,193	0 9 5	1,168	631
Kurnool ..	81,827	627,478	709,305	91	(c) 1,91,955	2,34,310	4,26,265	0 9 7	1,564	453
Madras ..	50,298	355,550	405,848	15,031	7,32,195	3,62,186	10,94,381	2 11 2	897	452
Chingleput ..	25,034	956,347	981,381	345	2,65,524	1,71,859	4,37,383	0 7 2	1,060	926
North Arcot ..	82,438	1,735,376	1,817,814	251	5,18,366	2,31,021	7,49,387	0 6 7	2,091	869
South Arcot ..	48,289	1,766,449	1,814,738	372	2,22,223	1,51,541	3,73,764	0 3 4	1,551	1,170
Tanjore ..	112,058	2,018,325	2,130,383	583	1,32,366	4,91,249	6,23,615	0 4 8	2,673	797
Trichinopoly ..	34,104	1,180,929	1,215,033	341	1,42,493	84,286	2,26,779	0 3 0	651	1,866
Madura ..	140,918	2,027,732	2,168,680	258	2,18,242	84,484	3,02,826	0 2 3	1,961	1,106
Tinnevelly ..	89,767	1,609,980	1,699,747	316	1,29,609	1,00,894	2,30,503	0 2 3	2,089	813
Coimbatore ..	37,855	1,619,835	1,657,690	211	2,13,757	2,18,750	4,32,507	0 4 2	1,757	943
Nilgiris ..	3,531	87,503	91,034	95	2,11,128	5,105	2,16,233	2 6 0	126	722
Salem ..	51,092	1,548,503	1,599,595	209	2,17,979	2,55,246	4,73,225	0 4 9	1,964	814
South Canara ..	93,652	865,862	959,514	246	(c) 1,14,379	1,01,532	2,15,911	0 3 7	1,109	865
Malabar ..	652,198	1,712,837	2,365,035	410	(c) 2,30,298	68,433	2,98,731	0 2 1	8,897	267
Total ..	1,924,625	28,943,879	30,868,504	221	54,05,539	30,86,420	84,91,959	0 4 5	43,458	710
Import duty ..					5,75,289	98,448	6,73,737	0 0 4		
Grand Total ..					59,80,828	31,84,868	91,65,696	0 4 9		

(a) Includes the toddy revenue of the whole district for three months from April to June 1886 during which the arrack and toddy rents were combined and the toddy revenue of the district with the exception of Rajahmundry and Ellore towns for the remaining nine months.
(b) Includes the toddy revenue of the whole district for three months from April to June 1886, and the toddy revenue of all but the upland taluks and Masulipatam town for the remaining nine months.
(c) Includes the toddy revenue in Kurnool, of the Cumbum and Márkápur taluks, and in Malabar and South Canara of the rural tracts in which the arrack and toddy farms are rented together.

APPENDIX C.—*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.	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	3,479	96,081	99,560	0 0 11	757	2,311
Vizagapatam	20,403	2,464,738	2,485,141	143	1	746	2,38,875	2,39,621	0 1 7	1,656	1,501
Godávari	38,798	1,752,714	1,791,512	244	2	4,490	4,01,109	(a) 4,05,599	0 3 7	2,792	642
Kistna	87,161	1,461,319	1,548,480	183	3	2,037	3,72,870	(b) 3,74,907	0 3 10	2,912	532
Nellore	61,344	1,158,892	1,220,236	140	..	586	1,60,950	1,61,536	0 2 1	390	3,129
Cuddapah	97,749	1,023,289	1,121,038	128	..	3,129	2,27,725	2,30,854	0 3 4	687	1,632
Anantapur	40,239	559,650	599,889	118	..	1,428	98,128	99,556	0 2 8	432	1,389
Bellary	69,767	667,040	736,807	125	..	798	2,52,594	2,53,392	0 5 6	430	1,714
Kurnool	81,827	627,478	709,305	91	..	400	1,91,555	(c) 1,91,955	0 4 4	834	851
Madras	50,298	355,550	405,848	15,031	22	(d) 4,54,309	2,77,886	7,32,195	1 12 10	222	1,828
Chingleput	25,034	956,347	981,381	345	..	7,383	2,58,141	2,65,524	0 4 4	452	2,171
North Arcot	82,438	1,735,376	1,817,814	251	..	30,234	4,88,132	5,18,366	0 4 7	825	2,203
South Arcot	48,289	1,766,449	1,814,738	372	1	6,254	2,15,969	2,22,223	0 2 0	1,018	1,783
Tanjore	112,058	2,018,325	2,130,383	583	..	2,112	1,30,254	1,32,366	0 1 0	359	5,934
Trichinopoly	34,104	1,180,929	1,215,033	341	..	2,163	1,40,330	1,42,493	0 1 11	406	2,993
Madura	140,948	2,027,732	2,168,680	258	2	1,684	2,16,558	2,18,242	0 1 7	852	2,545
Tinnevelly	89,767	1,609,980	1,699,747	316	5	1,831	1,27,778	1,29,609	0 1 3	1,121	1,516
Coimbatore	37,855	1,619,835	1,657,690	211	1	4,010	2,09,747	2,13,757	0 2 1	764	2,170
Nilgiris	3,531	87,503	91,034	95	4	42,641	1,68,487	2,11,128	2 5 1	126	723
Salem	51,092	1,548,503	1,599,595	209	..	3,956	2,14,023	2,17,979	0 2 3	793	2,017
South Canara	93,652	865,862	959,514	246	1	650	1,13,729	(e) 1,14,379	0 1 11	1,071	896
Malabar	652,198	1,712,837	2,365,035	410	8	3,300	2,26,998	(e) 2,30,298	0 1 7	8,616	274
Total	1,924,625	28,943,879	30,868,504	221	51	5,77,620	48,27,919	54,05,539	0 2 10	27,515	1,122
Import duty						5,75,289	..	5,75,289	0 0 3		
Grand Total						11,52,909	48,27,919	59,80,828	0 3 1		

(a) Includes the toddy revenue of the whole district for three months from April to June 1886 during which the arrack and toddy rents were combined and the toddy revenue of the district with the exception of Rajahmundry and Ellore towns for the remaining nine months.
(b) Includes the toddy revenue of the whole district for three months from April to June 1886 and the toddy revenue of all but the upland taluks and Masulipatam town for the remaining nine months.
(c) 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.
(d) Of this, Rs. 1,38,890 is the duty on old stocks of Colombo arrack.
(e) Includes the toddy revenue of tracts under the joint arrack and toddy system.

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APPENDIX C.—*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.	License Fees: Wholesale.	License Fees: Retail.	Excise Duty: Rate of Duty per Imperial Gallon, London Proof.	Excise Duty: Number of Gallons on which Duty was levied.	Excise Duty: Average Strength.	Excise Duty: Total Duty collected.	Excise Duty: Incidence of Excise Duty per Gallon.	Total Revenue.	Incidence of total Revenue collected per Gallon.	Incidence per Head.	Population per retail license.
							RS.	RS.				RS.	RS. A. P.	RS.	RS. A. P.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	1	14	25	712	Rs. 4 at London Proof and below with proportionate increase for higher strengths up to 14th January 1887; and Rs. 5 per gallon at London Proof and proportionately for higher or lower strengths, from and after that date.	..	..	2,742	..	3,479	..	..	124,971
Vizagapatam	20,403	2,464,738	2,485,141	143	1	21	25	721		..	..	..	..	746	..	..	118,340
Godávari	38,798	1,752,714	1,791,512	244	2	62	50	4,440		..	..	..	..	4,490	..	..	28,895
Kistna	87,161	1,461,319	1,548,480	183	3	33	75	1,962		..	..	..	..	2,037	..	..	46,924
Nellore	61,344	1,158,892	1,220,236	140	..	17	..	548		9 *	20° O. P.	38	4 3 7	586	..	..	71,778
Cuddapah	97,749	1,023,289	1,121,038	128	..	24	..	3,129		..	..	..	..	3,129	..	..	46,710
Anantapur	40,239	559,650	599,889	118	..	10	..	1,428		..	..	..	..	1,428	..	..	59,989
Bellary	69,767	667,040	736,807	125	..	30	..	798		..	..	..	..	798	..	..	24,560
Kurnool	81,827	627,478	709,305	91	..	8	..	400		..	..	..	..	400	..	..	88,663
Madras	50,298	355,550	405,848	15,031	22	(a) 169	550	(b) 2,60,297		(c) 47,470	25 U. P. and from 42° to 61° O. P.	1,93,462	4 1 2	4,54,309	..	..	2,124
Chingleput	25,034	956,347	981,381	345	..	26	..	7,383				..	..	7,383	..	..	37,745
North Arcot	82,438	1,735,376	1,817,814	251	..	59	..	5,213		6,059 *	from proof to 9° O.P.	25,021	4 2 1	30,234	..	..	30,810
South Arcot	48,289	1,766,449	1,814,738	372	1	15	25	764		1,143 *	from 4·60° U. P. to 68° O.P.	5,465	4 12 6	6,254	..	..	120,983
Tanjore	112,058	2,018,325	2,130,383	583	..	38	..	2,112		..	..	..	..	2,112	..	..	56,063
Trichinopoly	34,104	1,180,929	1,215,033	341	..	36	..	2,163		..	..	..	..	2,163	..	..	33,751
Madura	140,948	2,027,732	2,168,680	258	2	37	50	1,634		..	..	..	..	1,684	..	..	58,613
Tinnevelly	89,767	1,609,980	1,699,747	316	5	28	125	1,706		..	..	..	..	1,831	..	..	60,705
Coimbatore	37,855	1,619,835	1,657,690	211	1	32	25	1,843		534 *	Proof.	2,142	4 0 2	4,010	..	..	51,803
Nilgiris	3,531	87,503	91,034	95	4	74	100	10,713		7,451 *	Proof.	31,828	4 4 4	42,641	..	..	1,230
Salem	51,092	1,548,503	1,599,595	209	..	35	..	3,944		3 *	Proof.	12	4 0 0	3,956	..	..	45,703
South Canara	93,652	865,862	959,514	246	1	11	25	625		..	..	..	..	650	..	..	87,229
Malabar	652,198	1,712,837	2,365,035	410	8	103	200	3,100		..	..	..	..	3,300	..	..	22,962
Total	1,924,625	28,943,879	30,868,504	221	51	882	1,275	3,15,635	..	62,669	..	2,60,710	4 2 7	5,77,620	..	..	33,085
Imported by sea										1,36,929	Various strengths.	5,75,289	4 3 3	5,75,289	..	..	
Grand Total										1,99,598	..	8,35,999	4 3 0	11,52,909	5 12 5	0 0 7	

* NOTE.—These are spirits manufactured in British India and excised at Tariff rate, reduced to proof strength.
(a) and (b) Including 48 Colombo arrack shops in Madras, and the rental thereof, respectively.
(c) 34,723 gallons of this is locally-excised Colombo arrack (from old stocks) and the remainder locally-made spirit excised at tariff rate (both reduced to proof strength).

APPENDIX C.—*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 License.
										RS.	RS.	RS.				RS. A. P.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	743	At the rate of Rs. 15 for each License.	..	96,081	..	96,081	35,113	20°, 30° and 60° under-proof.	24,579	3 14 6	0 0 11	2,355
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	1,635		..	1,72,125	66,750	2,38,875	90,192		63,134	3 12 8	0 1 7	1,520
Godávari	38,798	1,752,714	1,791,512	244	..	..	2,730		..	60,453	3,40,656	(a)4,01,109	2,32,274		162,592	2 7 6	0 3 7	656
Kistna	87,161	1,461,319	1,548,480	183	..	..	2,879		..	1,84,682	1,88,188	(b)3,72,870	1,99,230		139,461	2 10 6	0 3 10	538
Nellore	61,344	1,158,892	1,220,236	140	..	..	373		..	1,60,950	..	1,60,950	56,875		39,813	4 0 8	0 2 1	3,271
Cuddapah	97,749	1,023,289	1,121,038	128	..	4	663		..	2,27,725	..	2,27,725	62,306		43,614	5 3 7	0 3 3	1,691
Anantapur	40,239	559,650	599,889	118	..	1	422		..	98,128	..	98,128	37,040		25,928	3 12 6	0 2 8	1,422
Bellary	69,767	667,040	736,807	125	..	8	400		..	2,52,594	..	2,52,594	86,057		60,240	4 3 1	0 5 6	1,842
Kurnool	81,827	627,478	709,305	91	..	2	826		..	1,48,978	42,577	(c)1,91,555	73,895		51,727	3 11 3	0 4 4	859
Madras	50,298	355,550	405,848	15,031	..	5	53		..	2,77,886	..	2,77,886	58,571		41,000	6 12 5	0 10 11	7,657
Chingleput	25,034	956,347	981,381	345	..	4	426		..	2,58,141	..	2,58,141	58,748		41,124	6 4 5	0 4 3	2,304
North Arcot	82,438	1,735,376	1,817,814	251	..	5	766		..	4,88,132	..	4,88,132	1,23,383		86,368	5 10 5	0 4 4	2,373
South Arcot	48,289	1,766,449	1,814,738	372	..	..	1,003		..	2,15,969	..	2,15,969	1,07,116		74,981	2 14 1	0 1 11	1,809
Tanjore	112,058	2,018,325	2,130,383	583	..	10	321		..	1,30,254	..	1,30,254	40,955		28,669	4 8 8	0 1 0	6,637
Trichinopoly	34,104	1,180,929	1,215,033	341	..	4	370		..	1,40,330	..	1,40,330	41,524		29,067	4 13 3	0 1 10	3,284
Madura	140,948	2,027,732	2,168,680	258	..	6	815		..	2,16,558	..	2,16,558	55,852		39,096	5 8 8	0 1 7	2,661
Tinnevelly	89,767	1,609,980	1,699,747	316	..	1	1,093		..	1,27,778	..	1,27,778	31,000		21,700	5 14 2	0 1 2	1,555
Coimbatore	37,855	1,619,835	1,657,690	211	..	6	732		..	2,09,747	..	2,09,747	54,791		38,354	5 7 6	0 2 0	2,265
Nilgiris	3,531	87,503	91,034	95	..	8	52		..	1,68,487	..	1,68,487	41,297		28,908	5 13 3	1 13 7	1,751
Salem	51,092	1,548,503	1,599,595	209	..	3	758		..	2,14,023	..	2,14,023	59,385		41,570	5 2 5	0 2 2	2,110
South Canara ..	93,652	865,862	959,514	246	..	..	1,060		..	..	1,13,729	1,13,729	81,581		57,107	1 15 10	0 1 11	905
Malabar	652,198	1,712,837	2,365,035	410	..	..	8,513		..	66,813	1,60,185	(c)2,26,998	1,42,411		99,687	2 4 5	0 1 6	278
Total ..	1,924,625	28,943,879	30,868,504	221	..	67	26,633	..	..	39,15,334	9,12,085	48,27,919	1,769,596	..	1,238,717	3 14 4	0 2 6	1,159

(a) Includes the toddy revenue of the whole district for three months from April to June 1886, during which the arrack and toddy rents were combined and the toddy revenue of the district with the exception of Rajahmundry and Ellore towns for the remaining nine months.
(b) Includes the toddy revenue of the whole district for three months from April to June 1886, and the toddy revenue of all but the upland taluks and Masulipatam town for the remaining nine months.
(c) 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.

STATEMENT No. 5 is *nil*, no detailed information being available regarding materials used in distilling country spirits. They are generally manufactured from jaggery or molasses mixed with Acacia bark or from toddy.

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APPENDIX C.—*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 retail of Wines.*	Number of Licenses for retail of Beer (country).*	Number of Licenses for retail of Toddy (fermented).	Number of Licenses for retail of Pachivai or Handia (rice beer).	Number of Licenses for retail 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 License.
											RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.	
Ganjam	6,073	1,743,531	1,749,604	223	..	..	..	501	..	..	..	..	13,769	..	..	13,769	0 0 1	3,492
Vizagapatam	20,403	2,464,738	2,485,141	143	..	..	..	875	..	..	..	..	42,121	..	..	42,121	0 0 2	2,840
Godávari	38,798	1,752,714	1,791,512	244	..	..	..	84	..	..	..	..	(†) 38,574	..	..	38,574	0 0 4	21,327
Kistna	87,161	1,461,319	1,548,480	183	..	..	..	504	..	..	..	..	(†) 18,186	..	..	18,186	0 0 2	3,072
Nellore	61,344	1,158,892	1,220,236	140	..	..	..	761	..	..	..	..	28,844	..	..	28,844	0 0 5	1,603
Cuddapah	97,749	1,023,289	1,121,038	128	..	..	..	668	..	..	..	..	76,449	..	..	76,449	0 1 1	1,678
Anantapur	40,239	559,650	599,889	118	..	..	..	881	..	..	..	..	1,25,780	..	..	1,25,780	0 3 4	681
Bellary	69,767	667,040	736,807	125	..	..	..	738	..	..	..	..	1,81,801	..	..	1,81,801	0 3 11	998
Kurnool	81,827	627,478	709,305	91	..	..	..	730	..	..	..	..	(†)2,34,310	..	..	2,34,310	0 5 3	972
Madras	50,298	355,550	405,848	15,081	..	..	..	675	..	..	..	..	3,62,186	..	..	3,62,186	0 14 3	601
Chingleput	25,034	956,347	981,381	345	..	..	..	608	..	..	..	..	1,71,859	..	..	1,71,859	0 2 9	1,614
North Arcot	82,438	1,735,376	1,817,814	251	..	..	..	1,266	..	..	..	..	2,31,021	..	..	2,31,021	0 2 0	1,436
South Arcot	48,289	1,766,449	1,814,738	372	..	..	..	533	..	..	..	..	1,51,541	..	..	1,51,541	0 1 4	3,405
Tanjore	112,058	2,018,325	2,130,383	583	..	..	..	2,314	..	..	..	..	4,91,249	..	..	4,91,249	0 3 8	921
Trichinopoly	34,104	1,180,929	1,215,033	341	..	..	..	245	..	..	..	..	84,286	..	..	84,286	0 1 1	4,959
Madura	140,948	2,027,732	2,168,680	258	..	..	..	1,109	..	..	..	..	84,484	..	..	84,484	0 0 7	1,955
Tinnevelly	89,767	1,609,980	1,699,747	316	..	..	..	968	..	..	..	..	1,00,894	..	..	1,00,894	0 0 11	1,756
Coimbatore	37,855	1,619,835	1,657,690	211	..	..	..	993	..	..	..	..	2,18,750	..	..	2,18,750	0 2 1	1,670
Nilgiris	3,531	87,503	91,034	95	..	..	..	..	..	..	..	5,105	‡ ..	..	..	5,105	0 0 11	..
Salem	51,092	1,548,503	1,599,595	209	..	..	..	1,171	..	..	..	..	2,55,246	..	..	2,65,246	0 2 7	1,366
South Canara	93,652	865,862	959,514	246	..	..	..	38	..	..	..	..	1,01,532	..	..	1,01,532	0 1 8	25,250
Malabar	652,198	1,712,837	2,365,035	410	..	..	..	281	..	..	..	..	(†) 68,433	..	..	68,433	0 0 6	8,416
Total ..	1,924,625	28,943,879	30,868,504	221	..	..	..	15,943	..	..	..	5,105	30,81,315	..	..	30,86,420	0 1 7	1,936
Import Duty on Wines, &c. ..																98,448	0 0 1	
Grand Total ..																31,84,868	0 1 8	

* European wines, spirits and beer are sold in the same shops, and these are shown in Statements 2 and 3; they are not therefore entered here.
† Excludes the toddy revenue in Godávari, of the whole district for three months from April to June 1886, and of the district with the exception of Rajahmundry and Ellore towns for the remaining nine months; in Kistna, of the whole district for three months from April to June 1886 and of all but the upland taluks and Masulipatam town for the remaining nine months; in Kurnool, of the Cumbum and Márkápur taluks, and in Malabar of the whole of the rural tracts, as the farms in these places were leased out conjointly (for arrack and toddy) during the periods specified and the revenue from toddy cannot be exhibited separately on that account.
‡ No toddy revenue is raised on the Nilgiris.

APPENDIX D.

STATEMENT of Abkári Charges during 1886-87.

Division.	Commissioner.	Deputy Commissioners.	Officer on Special Duty.	Assistant Commissioners.	House-rent to Assistant Commissioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Servants and Guards.
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	..	..	..	..	..	..	..	..	..	406 2 6
Chicacole	..	..	..	..	..	..	..	..	..	515 11 2
Masulipatam	..	..	..	..	..	..	..	..	..	335 14 6
Nellore	..	..	..	..	..	..	..	..	..	130 15 2
Chingleput	..	..	..	..	..	..	..	..	..	..
Arcot	..	..	..	..	..	..	..	..	..	1,490 0 9
Negapatam	..	..	..	..	..	..	..	..	..	939 9 0
Tinnevelly	..	..	..	..	..	..	..	..	..	428 0 4
Calicut	..	..	..	..	..	..	..	..	..	2,142 13 4
Presidency	..	..	10,621 7 0	..	..	..	..	..	12,850 7 9	7,252 2 6
Total ..	..	..	10,621 7 0	..	..	..	..	..	12,850 7 9	13,641 5 3
Proportion debitable to Abkári (7. Excise) ..	5,942 0 0	12,499 0 0	..	6,027 0 0	400 0 0	9,897 0 0	37,118 0 0	30,503 0 0	6,180 0 0	24,455 0 0
Grand Total ..	5,942 0 0	12,499 0 0	10,621 7 0	6,027 0 0	400 0 0	9,897 0 0	37,118 0 0	30,503 0 0	19,030 7 9	38,096 5 3

Division.	Temporary Establishment.	Travelling Allowance.	Service Postage.	Service Telegrams.	Rewards.	Petty Construction and Repairs.	Miscellaneous.	Cost, freight, &c., of Spirits.	Registration Charges.	Total.
	12	13	14	15	16	17	18	19	20	21
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Chatrapur	..	..	..	0 11 0	594 14 11	..	23 0 6	..	91 0 0	1,115 12 11
Chicacole	..	..	..	..	875 5 0	..	4 7 4	..	93 0 0	1,488 7 6
Masulipatam	..	..	..	..	1,330 8 0	..	21 7 0	..	669 0 0	2,356 13 6
Nellore	..	..	..	11 8 0	43 8 0	..	71 9 6	..	166 8 0	424 0 8
Chingleput	289 5 8	..	3 0 0	..	34 0 0	..	12 10 6	..	125 0 0	464 0 2
Arcot	1,407 3 7	..	178 8 0	4 6 0	1,105 15 0	..	653 13 1	..	1,331 5 0	6,171 3 5
Negapatam	..	..	..	5 14 0	690 8 0	..	232 5 8	..	392 0 0	2,260 4 8
Tinnevelly	..	..	0 6 0	6 15 0	854 12 0	..	35 3 8	..	614 8 0	1,939 13 0
Calicut	4,495 4 5	390 7 8	48 0 0	9 8 0	2,567 6 8	..	1,282 2 5	..	1,731 0 0	12,666 10 6
Presidency	3,603 7 5	..	0 1 0	..	443 0 0	2,708 8 9	8,337 12 8	17,590 12 10	5 0 0	63,412 9 11
Total ..	9,795 5 1	390 7 8	229 15 0	38 14 0	8,539 13 7	2,708 6 9	10,674 8 4	17,590 12 10	5,218 5 0	92,299 12 3
Proportion debitable to Abkári (7. Excise) ..	..	9,126 0 0	1,626 0 0	174 0 0	..	..	3,917 0 0	..	..	1,47,864 0 0
Grand Total ..	9,795 5 1	9,516 7 8	1,855 15 0	212 14 0	8,539 13 7	2,708 6 9	*14,591 8 4	17,590 12 10	5,218 5 0	2,40,163 12 3

	RS. A. P.
* Office and Revenue contingencies	5,294 8 4
Law charges	308 0 0
Compensation to Madras Municipality	7,452 0 0
Arms, accoutrements, &c.	358 0 0
Tents, including carriage of tents	1,179 0 0
Total ..	14,591 8 4

APPENDIX E.

STATEMENT of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Reported during the year (1886-87.)		DISPOSAL BY THE OFFICERS OF THE DEPARTMENT. Released by Department. I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.		Sent for Trial.		Undetected cases written off.	Total disposed of.		Pending on 31st March 1887.	
		Cases.	Persons.	Cases.	Persons	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Cases.	Persons.	Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Chatrapur ..	Ganjam	85	88	..	..	27	27	7	8	9	12	43	47	37	38	1	81	85	4	3
	Surla	227	217	1	1	18	20	12	14	14	15	45	50	139	147	3	187	197	40	20
	Aska	142	145	4	4	12	12	10	11	9	10	35	37	96	96	..	131	133	11	12
	Total ..	454	450	5	5	57	59	29	33	32	37	123	134	272	281	4	399	415	55	35
Chicacole ..	Naupada	146	183	2	2	16	19	3	3	9	15	30	39	112	143	..	142	182	4	1
	Calingapatam ..	104	85	..	..	13	15	5	5	..	..	18	20	55	58	20	93	78	11	7
	Konada	154	214	..	..	76	119	35	52	5	5	116	176	36	36	..	152	212	2	2
	Balacheruvu	201	209	7	7	2	2	19	20	3	5	31	34	151	153	..	182	187	19	22
	Vizianagrum	353	490	9	13	52	71	31	32	9	10	* 101	* 126	229	335	1	* 332	* 462	21	28
	Yellamanchili ..	202	220	..	..	5	5	15	15	3	8	23	28	157	169	..	180	197	22	23
	Total ..	1,160	1,401	18	22	164	231	108	127	29	43	319	423	740	894	21	1,081	1,318	79	83
Masulipatam ..	Penugunduru	479	566	63	65	28	32	73	101	10	14	174	212	230	265	1	405	477	74	89
	Mogaltúr	389	451	11	12	18	28	125	132	20	25	174	197	177	215	..	351	412	38	39
	Manginapudi	416	454	42	42	101	110	49	49	7	10	199	211	213	240	..	† 413	† 452	3	2
	Nizampatam	228	235	71	71	1	1	26	26	12	12	110	110	109	116	..	219	226	9	9
	Guntúr	535	618	130	154	52	61	114	118	13	17	309	350	128	146	1	438	496	97	122
	Total ..	2,047	2,324	317	344	200	232	387	426	62	78	966	1,080	857	982	2	1,826	2,063	221	261

* Includes 1 case with 1 person in which the accused died before inquiry.
† Includes 1 case with 1 person written off.

APPENDIX E.—*continued.*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Disposal by the Magistracy. Sent for trial during the year (1886-87). Cases.	Persons.	Convicted. Cases.	Persons.	Acquitted. Cases.	Persons.	Pending on 31st March 1887. Cases.	Persons.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. Number of cases reported. Cases.	Persons.	Number of cases convicted. Cases.	Persons.	Number of cases acquitted. Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Chatrapur ..	Ganjam	37	38	28	26	6	7	3	3	4	6	2	3	2	3
	Surlá	139	147	89	92	6	6	44	49	2	2	2	2	..	..
	Aska	96	96	68	68	8	8	20	20	..	..	..	..	..	..
	Total ..	272	281	185	188	20	21	67	72	6	8	4	5	2	3
Chicacole ..	Naupada	112	143	76	94	9	18	* 26	* 30	4	4	4	4	..	..
	Calingapatam	55	58	40	42	2	2	13	14	..	..	..	..	..	..
	Konada	36	36	26	26	7	7	3	3	..	..	..	..	..	..
	Balacheruvu	151	153	120	121	15	15	16	17	10	13	10	11	..	2
	Vizianagrum	229	335	198	285	7	14	24	36	..	..	..	..	..	..
	Yellamanchili	157	169	120	128	2	4	35	37	..	..	..	..	..	..
	Total ..	740	894	580	696	42	60	117	137	14	17	14	15	..	2
Masulipatam ..	Penuguduru	230	265	140	152	18	19	72	94	8	14	8	11	..	3
	Mogaltúr	177	215	119	124	13	20	45	71	11	18	3	3	8	15
	Manginapudi..	213	240	109	117	22	30	82	93	17	17	9	9	8	8
	Nizampatam	109	116	83	86	8	11	18	19	12	12	12	12	..	..
	Guntúr	128	146	89	104	2	4	37	38	17	20	14	15	3	5
	Total ..	857	982	540	583	63	84	254	315	65	81	46	50	19	31

* Excludes 1 case with 1 person in which the accused died before trial.

APPENDIX E.—*continued.*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Disposal by the Officers of the Department. Released by Department.

Division.	Circle.	Reported during the year (1886-87). Cases.	Persons.	I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases. Cases.	Persons.	II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time. Cases.	Persons.	III. On proof of ignorance or inadvertence. Cases.	Persons.	IV. For want of proof. Cases.	Persons.	Total. Cases.	Persons.	Sent for Trial. Cases.	Persons.	Undetected cases written off. Cases.	Total disposed of. Cases.	Persons.	Pending on 31st March 1887. Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Nellore ..	Kanuparti	87	102	..	..	3	3	22	25	11	12	36	40	51	62	..	87	102	..	..
	Iskapalle	97	118	..	..	..	..	11	14	10	15	21	29	73	85	..	94	114	3	4
	Kistnapatam	79	89	..	..	..	..	2	2	9	14	11	16	63	67	..	74	83	5	6
	Cumbum	138	194	..	..	1	1	28	46	11	21	40	68	67	92	2	109	160	29	34
	Total ..	401	503	..	..	4	4	63	87	41	62	108	153	254	306	2	364	459	37	44
Chingleput ..	Tada	64	65	1	1	16	17	..	..	1	1	18	19	43	44	1	62	63	2	2
	Ennore	54	64	..	..	22	27	9	9	4	6	35	42	19	22	..	54	64	..	..
	Madras	8	8	..	..	..	..	1	1	..	..	1	1	7	7	..	8	8	..	..
	Covelong	242	253	143	143	23	23	4	4	5	6	175	176	65	70	..	240	246	2	7
	Merkánam	285	303	87	87	58	62	26	28	18	19	189	196	87	100	2	278	296	7	7
	Total ..	653	693	231	231	119	129	40	42	28	32	418	434	221	243	3	642	677	11	16
Arcot ..	Bellary	238	271	..	..	..	..	30	36	35	36	65	72	139	157	..	204	229	34	42
	Anantapur	295	346	2	2	3	3	76	91	24	33	105	129	141	160	..	246	289	49	57
	Cuddapah	201	262	2	3	6	7	31	35	16	18	55	63	126	168	..	181	231	20	31
	Madanapalle	457	525	185	187	124	132	48	92	7	10	364	421	81	85	..	445	506	12	19
	Kurnool	275	295	1	1	25	25	102	117	2	3	130	146	134	136	..	264	282	11	13
	Vellore	349	404	2	2	79	87	50	69	15	20	146	178	195	215	..	341	393	8	11
	Salem	309	335	3	3	9	9	28	31	16	16	56	59	217	236	..	273	295	36	40
	Tirukoilúr	95	92	10	10	11	11	2	2	5	5	28	28	50	52	..	78	80	17	12
	Total ..	2,219	2,530	205	208	257	274	367	473	120	141	949	1,096	1,083	1,209	..	2,032	2,305	187	225

APPENDIX E.—*continued.*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Disposal by the Magistracy. Sent for trial during the year (1886-87). Cases.	Sent for trial during the year (1886-87). Persons.	Convicted. Cases.	Convicted. Persons.	Acquitted. Cases.	Acquitted. Persons.	Pending on 31st March 1887. Cases.	Pending on 31st March 1887. Persons.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. Number of cases reported. Cases.	Number of cases reported. Persons.	Number of cases convicted. Cases.	Number of cases convicted. Persons.	Number of cases acquitted. Cases.	Number of cases acquitted. Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Nellore	Kanuparti	51	62	41	† 47	10	16	..	..	..	..	..	..	..	..
	Iskapalle	73	85	65	73	6	10	2	2	..	..	..	..	..	..
	Kistnapatam	63	67	50	53	6	6	7	8	1	1	1	1	..	..
	Cumbum	67	92	32	44	23	32	12	16	..	..	..	..	..	..
	Total ..	254	306	188	217	45	64	21	26	1	1	1	1	..	..
Chingleput	Tada	43	44	20	21	4	4	19	19	..	..	..	..	..	..
	Ennore	19	22	15	16	1	1	3	5	10	20	5	6	5	14
	Madras	7	7	3	3	..	..	4	4	..	..	..	..	..	..
	Covelong	66	70	52	54	9	12	4	4	..	..	..	..	..	..
	Merkánam	89	102	76	88	5	6	8	8	1	2	1	2	..	..
	Total ..	* 223	245	166	182	19	23	38	40	11	22	6	8	5	14
Arcot	Bellary	139	157	87	101	16	19	36	37	..	..	..	..	..	..
	Anantapur	141	160	105	118	27	28	9	14	..	..	..	..	..	..
	Cuddapah	126	168	107	141	11	16	8	11	20	24	‡ 14	‡ 18	..	..
	Madanapalle	81	85	50	54	8	8	23	23	3	3	3	3	..	..
	Kurnool	134	136	121	123	7	7	6	6	..	..	..	..	..	..
	Vellore	195	215	118	130	23	30	54	55	2	2	2	2	..	..
	Salem	217	236	173	184	12	15	32	37	2	2	..	..	2	2
	Tirukoilúr	50	52	19	19	6	8	25	25	..	..	..	..	..	..
	Total ..	1,083	1,209	780	870	110	131	193	208	27	31	19	23	2	2

* Includes 2 cases with 2 persons pending before the Magistracy on 31st March 1886.
† During the inquiry by the Magistrate in a certain case, another person in addition to the one charged by the Inspector was charged and convicted.
‡ Six cases with 6 persons pending.

APPENDIX E.—*continued.*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Reported during the year (1886-87). Cases.	Reported during the year (1886-87). Persons.	Disposal by the Officers of the Department. Released by Department. I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases. Cases.	I. Persons.	II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time. Cases.	II. Persons.	III. On proof of ignorance or inadvertence. Cases.	III. Persons.	IV. For want of proof. Cases.	IV. Persons.	Total. Cases.	Total. Persons.	Sent for Trial. Cases.	Sent for Trial. Persons.	Undetected cases written off. Cases.	Total disposed of. Cases.	Total disposed of. Persons.	Pending on 31st March 1887. Cases.	Pending on 31st March 1887. Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Negapatam ..	Cuddalore	245	249	..	..	67	68	48	49	6	6	121	123	117	119	..	238	242	7	7
	Tranquebar	105	107	2	2	7	7	31	32	2	2	42	43	56	57	..	98	100	7	7
	Negapatam	77	82	3	3	5	5	12	12	1	2	21	22	53	57	..	74	79	3	3
	Vedarniam	150	151	11	11	33	33	47	48	1	1	92	93	48	48	..	* 141	* 142	9	9
	Adirámpatnam ..	32	33	2	2	8	8	4	4	1	1	15	15	14	14	..	29	29	3	4
	Tanjore	221	248	7	9	13	15	54	58	11	12	85	94	130	146	..	218	† 243	3	5
	Total ..	830	870	25	27	133	136	196	203	22	24	376	390	418	441	..	798	835	32	35
Tinnevelly ..	Vattanam	107	107	10	10	14	14	43	43	2	2	69	69	38	38	..	107	107	..	..
	Morekolam	63	63	..	..	2	2	..	..	2	2	4	4	58	58	..	62	62	1	1
	Tuticorin	89	94	..	..	5	5	8	10	32	33	45	48	27	28	..	72	76	17	18
	Káyalpatnam ..	125	127	..	..	42	42	5	5	5	5	52	52	72	74	..	124	126	1	1
	Kuttanguli	113	114	1	1	49	49	12	12	1	1	63	63	48	49	..	111	112	2	2
	Tinnevelly	279	299	..	..	60	63	9	11	2	2	71	76	205	220	..	276	296	3	3
	Madura	455	466	..	..	61	61	34	36	9	9	104	106	319	329	..	423	435	32	31
	Total ..	1,231	1,270	11	11	233	236	111	117	53	54	408	415	767	796	..	1,175	1,214	56	56

* Includes 1 case and 1 person transferred to Negapatam.
† Includes 1 case with 1 person in which the accused died before inquiry and 2 cases with 2 persons written off.

APPENDIX E.—*continued*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Disposal by the Magistracy. — Sent for trial during the year (1886-87.) — Cases.	Persons.	Convicted. — Cases.	Persons.	Acquitted. — Cases.	Persons.	Pending on 31st March 1887. — Cases.	Persons.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. — Number of cases reported. — Cases.	Persons.	Number of cases convicted. — Cases.	Persons.	Number of cases acquitted. — Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Negapatam	Cuddalore	117	119	100	101	7	8	10	10	..	..	..	..	..	..
	Tranquebar	56	57	45	46	7	7	4	4	..	..	..	..	..	..
	Negapatam	53	57	46	47	5	7	2	3	..	..	..	..	..	..
	Vadarniam	48	48	35	35	..	..	* 12	* 12	..	..	..	..	..	..
	Adirámpatnam	14	14	10	10	2	2	2	2	..	..	..	..	..	..
	Tanjore	130	146	75	80	10	13	† 42	† 46	..	..	..	..	..	..
	Total	418	441	311	319	31	37	72	77	..	..	..	..	..	..
Tinnevelly	Vattanam	38	38	27	27	3	3	8	8	..	..	..	..	..	..
	Morekolam	58	58	45	45	12	12	1	1	..	..	..	..	..	..
	Tuticorin	27	28	15	15	4	6	8	8	..	..	..	..	..	..
	Káyalpatnam	72	74	47	49	8	8	17	17	..	..	..	..	..	..
	Kuttanguli	48	49	41	42	2	2	5	5	..	..	..	..	..	..
	Tinnevelly	205	220	174	181	14	17	17	22	7	7	7	7	..	..
	Madura	319	329	135	144	18	19	166	166	..	..	..	..	..	..
	Total	767	796	484	503	61	66	222	227	7	7	7	7	..	..

* Excludes 1 case and 1 person withdrawn by Department.
† Excludes 3 cases with 7 persons withdrawn by Department.

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APPENDIX E.—*continued.*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Reported during the year (1886-87.) — Cases.	Persons.	Disposal by the Officers of the Department. — Released by Department. — I. For being in possession of country spirits not more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated close by and 5° in other cases. — Cases.	Persons.	II. For petty breaches of the provisions of section 56 of the Abkári Act for the first time. — Cases.	Persons.	III. On proof of ignorance or inadvertence. — Cases.	Persons.	IV. For want of proof. — Cases.	Persons.	Total. — Cases.	Persons.	Sent for Trial. — Cases.	Persons.	Undetected cases written off. — Cases.	Total disposed of. — Cases.	Persons.	Pending on 31st March 1887. — Cases.	Persons.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Calicut	Coondapoor	399	424	2	2	3	3	77	82	20	20	102	107	267	285	..	369	392	30	32
	Mangalore	565	566	..	..	5	5	40	43	25	26	70	74	321	324	..	391	398	174	168
	Tellicherry	590	626	39	39	40	43	74	81	16	18	169	181	334	344	..	*54	*526	86	100
	Calicut	1,027	1,057	3	3	5	6	286	294	34	36	328	339	563	577	..	891	916	136	141
	Pálghat	233	253	2	2	1	1	17	18	24	27	44	48	163	172	..	207	220	26	33
	Coimbatore	210	240	2	2	1	1	52	66	14	17	69	86	123	134	..	192	220	18	20
	Nílgiris	75	79	8	8	3	3	7	10	4	4	22	25	50	51	..	72	76	3	3
	North Trichinopoly	64	71	..	..	6	6	4	4	6	6	16	16	43	50	..	59	66	5	5
	South do	246	247	..	..	26	26	27	27	14	14	67	67	160	160	..	227	227	19	20
	Total	3,409	3,563	56	56	90	94	584	625	157	168	887	913	2,024	2,097	..	2,912	3,041	497	522
	Grand Total	12,404	13,604	868	904	1,257	1,395	1,885	2,133	544	639	4,554	5,071	6,636	7,249	* 32	†11,229	12,327	1,175	1,277

* Includes 1 case with 1 person written off.
† Includes 2 cases with 2 persons in which the accused died before inquiry ; 4 cases with 4 persons written off ; and 1 case with 1 person transferred from one circle to another.

APPENDIX E.—*continued.*

Statement of offences against the Abkári Laws in the Presidency dealt with during the year 1886-87.

Division.	Circle.	Disposal by the Magistracy. Sent for trial during the year (1886-87). Cases.	Persons.	Convicted. Cases.	Persons.	Acquitted. Cases.	Persons.	Pending on 31st March 1887. Cases.	Persons.	Cases sent to Magistracy otherwise than through the Inspectors of Salt and Abkari Revenue. Number of cases reported. Cases.	Persons.	Number of cases convicted. Cases.	Persons.	Number of cases acquitted. Cases.	Persons.
		22	23	24	25	26	27	28	29	30	31	32	33	34	35
Calicut	Coondapoor	267	285	202	212	32	35	33	38	3	12	2	4	1	8
	Mangalore	321	324	197	198	27	29	97	97	7	13	2	4	5	9
	Tellicherry	334	344	233	240	57	60	44	44	23	40	14	17	9	22
	Calicut	563	577	388	393	69	78	106	106	54	63	40	48	14	15
	Pálghat	163	172	90	91	11	11	62	70	20	23	13	13	7	10
	Coimbatore	123	134	87	93	7	11	29	30	8	13	7	7	1	6
	Nílgiris	50	51	36	† 38	7	7	7	7	3	3	1	1	2	2
	North Trichinopoly	43	50	28	33	13	15	2	2	8	8	4	4	4	4
	South do.	160	160	92	92	16	16	52	52	15	23	14	17	1	6
	Total ..	2,024	2,097	1,353	1,390	239	262	432	446	141	198	97	115	44	83
	Grand Total ..	* 6,638	7,251	4,587	‡ 4,948	630	748	§ 1,416	1,548	272	365	194	224	72	135

* Includes 2 cases with 2 persons pending before the Magistracy on 31st March 1886.
† Includes 1 person charged by the Magistrate in a certain case while under inquiry.
‡ Includes 2 persons charged by the Magistracy in addition to the persons charged in 2 cases.
§ Excludes 1 case with 1 person in which the accused died before trial and 4 cases with 8 persons withdrawn by Department.

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APPENDIX F.

CLASSIFIED STATEMENT of Offences against the Abkári Laws.

Division.	Circle.	Smuggling.	Illicit distillation.	Illicit transport.	Unlicensed sales.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
Chatrapur ..	Ganjam	2	14	3	8	24	..	2	1	31	85
	Surlá	3	136	11	20	1	..	4	32	20	227
	Aska	..	54	8	9	16	..	11	15	29	142
	Total ..	5	204	22	37	41	..	17	48	80	454
Chicacole ..	Naupada	16	25	15	22	12	..	..	11	45	146
	Calingapatam	34	16	11	4	1	..	..	3	35	104
	Konada	13	..	33	23	2	..	1	11	71	154
	Balacheruvu	..	3	132	12	..	..	1	22	31	201
	Vizianagrum	47	..	71	47	12	..	39	2	135	353
	Yellamanchili	46	6	42	19	..	..	3	36	50	202
	Total ..	156	50	304	127	27	..	44	85	367	1,160
Masulipatam ..	Penuguduru	1	4	172	66	1	..	97	62	76	479
	Mogaltúr	..	21	117	60	3	..	21	72	95	389
	Manginapudi	5	12	129	55	3	..	72	35	105	416
	Nizampatam	..	10	9	16	..	..	111	17	65	228
	Guntúr	8	34	78	34	46	1	168	73	93	535
	Total ..	14	81	505	231	53	1	469	259	434	2,047
Nellore ..	Kanuparti	7	13	9	10	3	..	22	10	13	87
	Iskapalle	..	26	..	6	..	..	34	18	13	97
	Kistnapatam	..	..	11	17	..	..	6	23	22	79
	Cumbum	1	37	15	22	..	1	33	10	19	138
	Total ..	8	76	35	55	3	1	95	61	67	401
Chingleput ..	Tada	..	..	5	11	1	..	20	16	11	64
	Ennore	..	..	7	9	..	..	5	1	32	54
	Madras	..	..	1	1	..	..	6	..	..	8
	Covelong	..	..	16	26	..	..	..	36	164	242
	Merkánam	30	..	22	15	2	..	1	67	148	285
	Total ..	30	..	51	62	3	..	32	120	355	653
Arcot ..	Bellary	13	1	1	29	26	3	8	1	156	238
	Anantapur	33	..	134	8	5	..	8	59	48	295
	Cuddapah	5	2	63	68	1	..	36	4	22	201
	Madanapalle	1	2	59	29	1	1	193	22	149	457
	Kurnool	102	1	54	19	15	..	11	63	10	275
	Vellore	..	..	37	74	28	3	14	102	91	349
	Salem	..	..	52	39	4	..	21	177	16	309
	Tirukoilúr	..	..	28	17	..	..	15	20	15	95
	Total ..	154	6	428	283	80	7	306	448	507	2,219
Negapatam ..	Cuddalore	82	..	30	6	..	..	2	47	78	245
	Tranquebar	3	..	34	21	..	..	9	19	19	105
	Negapatam	..	..	15	12	..	..	6	16	28	77
	Vedarniam	..	..	63	13	..	..	5	25	44	150
	Adirámpatnam	4	..	6	5	..	..	2	7	8	32
	Tanjore	3	..	56	39	1	..	54	56	12	221
	Total ..	92	..	204	96	1	..	78	170	189	830
Tinnevelly ..	Vattaiam	1	1	22	20	..	..	4	27	32	107
	Morekolam	..	1	5	30	..	..	5	16	6	63
	Tuticorin	..	..	..	68	2	..	7	..	12	89
	Káyalpatnam	..	..	2	47	12	..	18	6	40	125
	Kuttanguli	3	..	16	17	..	..	2	30	45	113
	Tinnevelly	3	..	20	97	10	..	55	23	71	279
	Madura	..	1	37	227	11	..	24	155	..	455
	Total ..	7	3	102	506	35	..	115	257	206	1,231
Calicut ..	Coondapoor	..	8	91	55	2	..	35	17	91	399
	Mangalore	..	143	99	73	..	..	1	176	73	565
	Tellicherry	6	4	53	126	..	..	16	233	152	590
	Calicut	45	28	162	220	..	..	3	300	269	1,027
	Pálghat	5	52	55	22	..	..	6	55	38	233
	Coimbatore	24	..	23	44	..	1	22	78	18	210
	Nílgiris	..	..	21	..	16	..	31	..	7	75
	North Trichinopoly ..	..	..	7	26	10	..	14	2	5	64
	South do. ..	106	..	55	23	4	3	19	32	4	246
	Total ..	186	235	566	589	32	4	147	993	657	3,409
	Grand Total ..	652	655	2,217	1,986	275	13	1,303	2,441	2,862	12,404

APPENDIX G.

STATEMENT showing the duration of Abkári Cases pending at the close of 1886-87 and the Average duration of Cases disposed of during the year by the Salt and Abkári Department, Madras Presidency.

Division.	Circle.	Pending Cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of Cases. Inclusive of exceptional Cases. Number of Cases.	Average.	Exclusive of exceptional Cases. Number of Cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Chatrapur	Ganjam	2	..	1	..	3	80	14	76	4
	Surlá	6	1	7	6	20	184	9	184	9
	Aska	4	1	3	4	12	131	7	120	3
	Total	12	2	11	10	35	395	9	380	6
Chicacole	Naupada	..	..	1	..	1	142	9	141	8
	Calingapatam	1	4	..	2	7	73	7	73	7
	Konada	..	..	..	2	2	152	30	152	30
	Balacheruvu	4	5	7	6	22	182	7	182	7
	Vizianagrum	..	4	12	12	28	*330	32	325	28
	Yellamanchili	17	2	4	..	23	180	4	180	4
	Total	22	15	24	22	83	1,059	16	1,053	15
Masulipatam	Pennuguduru	58	8	21	2	89	404	24	404	24
	Mogaltúr	10	13	12	4	39	351	18	345	16
	Manginapudi	..	2	..	..	2	†291	4	291	4
	Nizampatam	4	5	..	..	9	217	28	103	5
	Guntúr	17	34	30	41	122	437	52	437	52
	Total	89	62	63	47	261	1,700	27	1,585	25
Nellore	Kanuparti	..	..	..	..	..	‡78	25	61	11
	Iskapalle	2	..	2	..	4	94	8	93	7
	Kistnapatam	2	..	4	..	6	74	20	70	9
	Cumbum	..	..	..	..	..	..	..	..	..
	Total	4	..	6	..	10	246	17	224	9
Chingleput	Tada	..	..	..	2	2	61	8	60	6
	Ennore	..	..	..	..	..	54	8	50	5
	Madras	..	..	..	..	..	8	1	8	1
	Covelong	7	..	..	..	7	240	5	240	5
	Merkánam	7	..	..	..	7	276	9	264	7
	Total	14	..	..	2	16	639	7	622	5
Arcot	Bellary	30	..	3	9	42	204	11	183	5
	Anantapur	12	6	26	22	66	250	27	250	27
	Cuddapah	5	15	9	2	31	181	23	174	20
	Madanapallo	1	6	11	1	19	445	16	441	14
	Kurnool	1	3	6	3	13	264	13	264	13
	Vellore	8	3	..	..	11	341	6	330	5
	Salem	..	9	21	10	40	273	35	266	24
	Tirukoilúr	3	3	1	5	12	78	43	63	18
	Total	60	45	77	52	234	2,036	18	1,971	15
Negapatam	Cuddalore	3	..	..	4	7	238	7	238	7
	Tranquebar	..	..	1	6	7	98	26	90	18
	Negapatam	1	..	2	..	3	74	6	73	5
	Vedarniam	4	..	3	2	9	140	6	134	3
	Adirámpatnam	1	1	..	2	4	29	16	28	11
	Tanjore	..	..	1	4	5	218	9	218	9
	Total	9	1	7	18	35	797	9	781	7
Tinnevelly	Vattanam	..	..	..	..	..	107	16	102	8
	Morekolam	..	..	..	1	1	62	12	57	8
	Tuticorin	12	4	2	..	18	72	4	72	4
	Káyalpatnam	..	..	1	..	1	124	4	122	2
	Kuttanguli	..	1	1	..	2	111	6	106	5
	Tinnevelly	3	..	..	..	3	276	8	270	7
	Madura	22	5	3	1	31	423	17	423	17
	Total	37	10	7	2	56	1,175	11	1,152	9

* Excludes 1 case in which the accused died.

† Excludes 122 cases in the Manginapudi Circle and 2 cases in Nizampatam of dilution in which there were no arrests and which were disposed of on the same day they were reported.

‡ Excludes 6 cases of dilution in which there were no arrests and which were disposed of on the same day they were reported, and 3 cases which were prosecuted by the Police direct.

APPENDIX G.—*continued.*

Statement showing the duration of Abkári Cases pending at the close of 1886-87 and the Average duration of Cases disposed of during the year by the Salt and Abkári Department, Madras Presidency.

Division.	Circle.	Pending Cases. Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Average duration of Cases. Inclusive of exceptional cases. Number of cases.	Average.	Exclusive of exceptional cases. Number of cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
		PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.		DAYS.		DAYS.
Calicut	Coondapoor	7	6	11	8	32	369	33	315	32
	Mangalore	35	11	29	93	168	391	57	359	45
	Tellicherry	6	15	64	15	100	503	18	503	18
	Calicut	25	15	37	64	141	891	62	891	62
	Pálghat	8	14	10	1	33	207	29	187	24
	Coimbatore	4	7	8	1	20	192	26	185	20
	Nílgiris	1	..	2	..	3	72	37	60	19
	North Trichinopoly	1	1	1	2	5	59	44	53	28
	South Do.	10	1	1	8	20	227	30	189	19
	Total	97	70	163	192	522	2,911	41	2,742	38
	Grand Total	344	205	358	345	1,252	*10,958	22	10,510	20

* Excludes undetected cases.

APPENDIX H.

Demand, Collection and Balance Statement of Opium Revenue exclusive of Pass duty in 1886-87.

District.	Demand. Arrears.	Current.	Total.	Collection. Arrears.	Current.	Total.	Remission.	Balance. Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	1,534	22,190	23,724	1,534	19,528	21,062	..	..	2,662	2,662
Vizagapatam	..	* 56,556	56,556	..	56,275	56,275	..	..	281	281
Godávari	..	1,05,465	1,05,465	..	1,05,465	1,05,465	..	..	..	..
Kistna	265	27,005	27,270	265	27,005	27,270	..	..	..	..
Nellore	1,377	1,995	3,372	175	1,496	1,671	..	1,202	499	1,701
Cuddapah	2,006	7,721	9,727	1,912	7,721	9,633	94	..	..	..
Anantapur	..	1,699	1,699	..	1,699	1,699	..	..	..	..
Bellary	..	4,674	4,674	..	4,674	4,674	..	..	..	..
Kurnool	613	9,265	9,878	613	9,265	9,878	..	..	..	..
Madras	4,200	21,919	26,119	4,200	21,919	26,119	..	..	..	..
Chingleput	1,407	5,155	6,562	1,135	5,155	6,290	..	272	..	† 272
North Arcot	351	6,142	6,493	351	6,142	6,493	..	..	..	..
South Arcot	134	1,673	1,807	134	1,673	1,807	..	..	..	..
Tanjore	..	5,766	5,766	..	5,766	5,766	..	..	..	..
Trichinopoly	..	4,906	4,906	..	4,906	4,906	..	..	..	..
Madura	..	4,210	4,210	..	4,210	4,210	..	..	..	..
Tinnevelly	..	1,787	1,787	..	1,787	1,787	..	..	..	..
Coimbatore	102	4,436	4,538	4	4,436	4,440	98	..	..	..
Nilgiris	..	3,680	2,680	..	3,680	3,680	..	..	..	..
Salem	..	6,135	6,135	..	5,304	5,304	..	..	831	831
South Canara	..	1,646	1,646	..	1,646	1,646	..	..	..	..
Malabar	..	6,905	6,905	..	6,855	6,855	..	..	50	50
Total	11,989	3,10,930	3,22,919	10,323	3,06,607	3,16,930	192	1,474	4,323	5,797

* Includes Rs. 30, interest. † This amount has been since written off (*vide* G.O., 5th May 1887, No. 429).

APPENDIX I.

STOCK Account of Opium in the several Districts in 1886-87.

District.	Balance at the beginning of the year.	Quantity imported from Indore.	Quantity received from other districts.	Total columns 2 to 4.	Quantity retailed.	Quantity sent to other districts.	Quantity retailed to vendors of intoxicating drugs.	Dryage.	Total columns 6 to 9.	Balance at the end of the year.
1	2	3	4	5	6	7	8	9	10	11
	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.	LBS.
Ganjam ..	775	..	3,678	4,453	3,611	..	192	..	3,803	650
Vizagapatam ..	3,698	17,672	3,360	24,730	15,086	5,861	298	194	21,439	3,291
Godávari ..	(a) 5,423	32,748	6,544	44,715	35,524	(b) 3,285	208	134	39,151	5,564
Kistna ..	7,088	3,811	341	11,240	4,150	3,180	137	..	7,467	3,773
Nellore ..	11	..	348	359	314	..	..	(c) 2	316	43
Cuddapah ..	10	2,661	316	2,987	760	1,880	116	10	2,766	221
Anantapur ..	14	..	135	149	135	..	..	4	139	10
Bellary ..	206	419	(d) 55	680	265	102	103	23	493	187
Kurnool ..	(e) 53	..	694	747	646	(f) 49	21	8	724	23
Madras ..	(g) 1,494	6,170	(h) 5	7,669	734	(i) 4,447	777	102	6,060	1,609
Chingleput ..	..	..	102	102	63	..	37	..	100	2
North Arcot ..	70	..	935	1,005	742	..	196	..	938	67
South Arcot ..	15	..	208	223	133	..	11	..	144	79
Tanjore ..	87	..	455	542	353	(j) 12	168	..	533	9
Trichinopoly ..	17	..	360	377	215	..	155	..	370	7
Madura ..	16	..	350	366	157	..	208	1	366	..
Tinnevelly ..	4	..	141	145	118	..	19	..	137	8
Coimbatore ..	84	..	424	508	413	..	40	6	459	49
Nílgiris ..	4	..	396	400	376	..	..	1	377	23
Salem ..	22	..	(k) 624	646	448	24	146	1	619	27
South Canara ..	72	68	..	140	114	..	24	1	139	1
Malabar ..	657	..	767	1,424	753	19	..	..	772	652
Total ..	19,820	63,549	20,238	1,03,607	65,110	18,859	2,856	487	87,312	16,295

(a) Includes 18 lbs. omitted by the renters from the accounts furnished by them last year.
(b) Includes 640 lbs. sent to Yanam. (c) Includes 1 lb. missed while in transit.
(d) Includes 9 lbs. of confiscated opium purchased from the Town Sub-Magistrate.
(e) Excludes 102 lbs. in transit at the end of last year and wrongly included in last year's balance.
(f) Includes 31 lbs. transported to Banganapalle.
(g) The difference of 32 lbs. was erroneously included in last year's report under "Quantity retailed" instead of under closing balance.
(h) Confiscated opium. (i) Includes 191 lbs. sent to French territory.
(j) Sent to Pudukóta. (k) Includes 20lbs. of confiscated opium purchased from Government.

APPENDIX J.

STOCK Account of Intoxicating Drugs in the several Districts in 1886-87.

District.	Balance at the beginning of the year.	Quantity manufactured.	Total.	Quantity retailed.	Balance at the end of the year.
		LBS.	LBS.	LBS.	
Ganjam	...	192	192	192	...
Vizagapatam	...	298	298	298	...
Godávari	...	206	206	206	...
Kistna	...	146	146	146	...
Nellore	...	...	...	...	...
Cuddapah	...	116	116	116	...
Anantapur	...	...	...	...	...
Bellary	...	205	205	205	...
Kurnool	...	31	31	31	...
Madras	...	583	583	583	...
Chingleput	...	37	37	37	...
North Arcot	...	294	294	294	...
South Arcot	...	11	11	11	...
Tanjore	...	168	168	168	...
Trichinopoly	...	194	194	194	...
Madura	...	314	314	314	...
Tinnevelly	...	19	19	19	...
Coimbatore	...	40	40	40	...
Nílgiris	...	...	...	...	...
Salem	...	190	190	190	...
South Canara	...	24	24	24	...
Malabar	...	...	...	...	...
Total ...	...	3,068	3,068	3,068	...

APPENDIX K.

STATEMENT showing the Consumption of Opium and Intoxicating Drugs for the year 1886-87.

District.	Population.	Area.	Number of persons to the square mile.	Number of shops opened. Opium.	Number of shops opened. Intoxicating drugs.	Population per shop. Opium.	Population per shop. Intoxicating drugs.	Square miles per shop. Opium.	Square miles per shop. Intoxicating drugs.	Consumption. Opium.	Consumption. Intoxicating drugs.
1	2	3	4	5	6	7	8	9	10	11	12
		SQ. MLS.								LBS.	LBS.
Ganjam ..	1,749,604	8,311	211	82	11	21,337	159,055	101·3	755·5	3,611	192
Vizagapatam ..	2,485,141	17,380	143	209	24	11,891	103,548	83·1	724·1	15,086	298
Godávari ..	1,791,512	7,345	244	412	12	4,349	141,293	17·8	612·0	35,524	206
Kistna ..	1,548,480	8,471	183	80	5	19,356	309,696	105·8	1,694·2	4,150	146
Nellore ..	1,220,236	8,739	140	14	..	87,160	..	624·2	..	314	..
Cuddapah ..	1,121,038	8,745	128	24	1	46,710	1,121,038	364·3	8,745·0	760	116
Anantapur ..	599,889	5,103	118	9	..	66,654	..	567	..	135	..
Bellary ..	736,807	5,904	125	10	2	73,681	368,403	590·4	2952	265	205
Kurnool ..	709,305	7,788	91	19	1	37,332	709,305	409·8	7788	646	31
Madras ..	405,848	27	15,031	13	14	31,219	28,989	2·0	1·9	734	583
Chingleput ..	981,381	2,842	345	7	3	1,40,197	327,127	406·0	947·3	63	37
North Arcot ..	1,817,814	7,256	251	29	8	62,683	227,227	250·2	907·0	742	294
South Arcot ..	1,814,738	4,873	372	11	4	1,64,976	453,685	433·0	1,218·2	133	11
Tanjore ..	2,130,383	3,654	583	15	8	1,42,026	266,298	243·6	456·7	353	168
Trichinopoly ..	1,215,033	3,561	341	8	9	1,51,880	135,004	445·1	395·6	215	194
Madura ..	2,168,680	8,401	258	13	4	1,66,822	542,170	646·2	2,100·2	157	314
Tinnevelly ..	1,699,747	5,381	316	15	3	1,13,316	566,582	358·7	1,793·6	118	19
Coimbatore ..	1,657,690	7,842	211	20	3	82,885	552,563	392·1	2614	413	40
Nílgiris ..	91,034	957	95	4	..	22,759	..	239·2	..	376	..
Salem ..	1,599,595	7,653	209	22	4	72,709	399,899	347·8	1,914·2	448	190
South Canara ..	959,514	3,902	246	4	2	2,74,879	479,757	975·5	1,951·0	114	24
Malabar ..	2,365,035	5,763	410	25	..	94,601	..	230·5	..	753	..
Total ..	30,868,504	1,39,898	221	1,045	118	29,539	261,597	133·8	1,185·5	65,110	3,068

APPENDIX K.—*continued.*

Statement showing the Consumption of Opium and Intoxicating Drugs for the year 1886-87.

District.	Sales per shop.		Consumption per head of population.		Revenue.			Average retail price per tola.		Incidence of opium revenue per head of population.
	Opium.	Intoxicating drugs.	Opium.	Intoxicating drugs.	Pass duty.	Rent of opium farms (current demand.)	Total.	Opium.	Intoxicating drugs.	
	13	14	15	16	17	18	19	20	21	22
	LBS.	LBS.	LBS.	LBS.	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam	44·0	17·4	·080	·004	..	22,190	..	0 7 1	0 11 4	..
Vizagapatam	72·1	12·4	·236	·004	..	56,556	..	{ 0 6 6 / * 0 5 4 }	0 8 0	..
Godávari	86·2	17·1	·773	·004	..	1,05,465	..	0 5 5	0 7 5	..
Kistna	51·8	29·2	·104	·003	..	27,005	..	0 7 1	0 8 8	..
Nellore	22·4	..	·010	..	..	1,995	..	0 11 8	..	..
Cuddapah	31·6	116	·026	·004	..	7,721	..	0 10 8	0 8 0	..
Anantapur	15·0	..	·008	..	..	1,699	..	0 9 11	..	..
Bellary	26·5	102·5	·014	·010	..	4,674	..	0 9 10	0 5 4	..
Kurnool	34·0	31	·035	·001	..	9,265	..	0 9 10	0 8 0	..
Madras	56·4	41·6	·070	·056	..	21,919	..	0 9 6	0 1 3	..
Chingleput	9·0	12·3	·002	·001	..	5,155	..	0 13 4	0 13 4	..
North Arcot	25·5	36·7	·015	·006	..	6,142	..	0 10 0	0 11 7	..
South Arcot	12·0	2·7	·002	..	..	1,673	..	0 10 10	0 13 0	..
Tanjore	23·5	21	·006	·003	..	5,766	..	0 9 8	0 13 4	..
Trichinopoly	26·8	21·5	·006	·006	..	4,906	..	0 10 8	0 10 8	..
Madura	12·0	78·5	·002	·005	..	4,210	..	0 9 8	0 10 0	..
Tinnevelly	7·8	6·3	·002	..	..	1,787	..	0 10 5	0 14 0	..
Coimbatore	20·6	13·3	·009	..	..	4,436	..	0 11 0	0 11 8	..
Nílgiris	94·0	..	·165	..	..	3,680	..	0 9 2	..	..
Salem	20·3	47·5	·010	·004	..	6,135	..	0 9 6	0 9 6	..
South Canara	28·5	12	·004	..	..	1,646	..	0 9 2	0 8 9	..
Malabar	30·1	..	·012	..	..	6,905	..	0 9 8	..	..
Total ..	62·3	26·0	·082	·003	3,04,850	3,10,930	6,15,780	..	..	0 0 3·4

* Price fixed in the Hill tracts.

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APPENDIX L.

STATEMENT showing the Convictions, &c., under the Opium Act and Rules.

District.	Convictions.		Number of persons sentenced to less than one month's imprisonment.	Number of persons sentenced to more than one month's imprisonment.	Fines.		Confiscations.		Rewards granted to informers.
	Cases.	Persons.			Number of persons fined.	Total amount of fines.	Number of cases.	Value of articles confiscated.	
						RS. A. P.		RS. A. P.	RS. A. P.
Ganjam	13	16	1	..	16	251 0 0	4	50 10 6	26 8 0
Vizagapatam	20	20	..	..	20	192 0 0	5	19 0 0	134 8 0
Godávari	21	23	2	1	21	192 0 0	6	23 11 8	26 0 0
Kistna	2	4	..	..	4	9 0 0	2	1 0 0	2 0 0
Nellore	3	4	..	..	4	50 0 0	..	..	..
Cuddapah	..	..	..	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..	..	..	..
Bellary	4	4	..	2	4	90 0 0	3	0 12 3	40 0 0
Kurnool	..	..	..	..	..	..	..	..	..
Madras	9	10	..	1	10	958 8 0	6	24 8 6	62 0 0
Chingleput	..	..	..	..	..	..	..	..	..
North Arcot	7	7	1	1	5	123 0 0	6	34 5 3	83 12 0
South Arcot	1	1	..	..	1	20 0 0	1	0 9 4	..
Tanjore	4	5	..	..	5	42 0 0	3	6 0 0	8 0 0
Trichinopoly	..	..	..	..	..	..	..	..	..
Madura	..	..	..	..	..	..	..	..	..
Tinnevelly	1	1	..	..	1	60 0 0	1	2 13 0	..
Coimbatore	..	..	..	..	..	..	..	..	..
Nilgiris	..	..	..	..	..	..	..	..	..
Salem	2	2	..	2	2	1,025 0 0	2	191 0 0	47 11 0
South Canara	..	..	..	..	..	..	..	..	..
Malabar	..	..	..	..	..	..	..	..	..
Total ..	87	97	4	7	92	3,012 8 0	39	354 6 6	430 7 0

(True Extract.)

(Signed) HERBERT BRADLEY,
Acting Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Secretary to Government, Revenue Department.
Copy to all Collectors.
,, to the Deputy and Assistant Commissioners of Salt and Abkári Revenue.

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GOVERNMENT ORDER, 25TH OCTOBER 1888, NOS. 736, 736A, R.D.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—Proceedings of the Board of Revenue (Separate Revenue), dated 10th October 1887, No. 548.

Abstract.—Submitting to Government Report on the Administration of the Abkári and Opium Revenue for 1886-87.

Order—dated 25th October 1888, No. 736, Revenue.

Separate Revenue, No. 149.
Abkári and Opium.

In the Proceedings read above the Board report on the Administration of Abkári and Opium Revenue during the year 1886-87.

Part I.—Abkári.

2. In the introductory chapter of the Report, the Board have given a full and clear description of the different systems of Abkári management in force in this Presidency and of the reforms introduced therein since 1884. In reviewing the transactions of the year, His Excellency the Governor in Council considers it desirable to place on record a very brief account of the general features of the policy, adopted in recent years, for placing the taxation of country liquors on a sound basis, and of the effects of this policy both on revenue and consumption.

3. In regard to country spirit, as has been explained in the reviews of the reports of previous years, the object steadily kept in view during the last 15 years and more, has been to diminish consumption by pushing up the taxation to the level of the duty on imported spirit, wherever this can be done without affording strong inducements to the drinking population to supply themselves with untaxed liquor, illicitly distilled or smuggled, and thus defeating the end aimed at. Knowledge of consumption and regulation of taxation with reference thereto, being possible only where distillation can be concentrated in large distilleries easily guarded, and the revenue is realized by a duty of excise, proportioned to alcoholic strength on each gallon of spirits issued for consumption therefrom, the first efforts at reform were directed towards suppression of outstills by the introduction of the "guaranteed revenue excise system" referred to

in paragraph 13 of the Board's report. This system, it will be observed, was one of large monopolies, artificially regulated; and it was adopted with a view to attract the services of large firms and capitalists, who, it was expected, would arrange for distillation on a large scale, introduce improved appliances and methods in the manufacture, co-operate with Government in the suppression of illicit liquor, and generally bring to bear on the management of the business special administrative aptitudes. This system was undoubtedly a great improvement on the old renting leases which it superseded, in that it led to concentration of manufacture, and the use of improved methods and wholesome materials in distillation; but after several years' experience, it was found that it failed to secure the main object in view, viz., the gradual displacement of illicit untaxed liquor by licit taxed liquor, and the reduction of the total consumption by successive enhancements of the duty: also, that it allowed the monopolists to secure out of the selling prices a share of remuneration, which was out of proportion to the services they rendered and which ought to find its way into the public treasury. The failure was mainly attributable to three causes; the first being the large size of the farms, generally comprising entire districts, which shut out all but the largest capitalists from competition and enabled a few rich firms to combine and keep down their bids for the guaranteed revenue, and to make unduly large profits from the more easily manageable portion of their farms, neglecting altogether the outlying parts, thus rendering the guarantee of revenue altogether inefficacious for the purpose for which it was intended; the second, the realization of the revenue wholly in the shape of a uniform fixed duty throughout the farms without regard to the widely varying conditions of the tracts comprised within them, and the artificial regulations imposed with reference to maximum and minimum prices, at which liquor was to be sold by the renters, and which were based on certain hypothetical data as regards the cost of liquor, expenses of management, distribution and retail sale and other items, liable to considerable fluctuations in different tracts of country and from year to year; and the third, the entrusting to the contractors of the duty of maintaining sufficient establishments for the prevention and detection of illicit distillation and smuggling, while at the same time no police powers were, or could be conceded to these establishments, which were not under official control and discipline. The large monopolists had very generally neglected to maintain the establishments they were bound to maintain, or to provide adequate facilities for the supply of liquor to the more difficult and less accessible portions of their farms; they had closed large numbers of shops previously existing, and in the remaining shops they had cut down the allowance of the retailers to such an extent as to drive them to seek their remuneration in illicit practices, such as giving short measure, dilution, &c.; and by charging the maximum prices in the populous portions of the farms, and spending as little as possible on their management, they had reaped enormous profits, a very considerable portion of which should, under proper arrangements, have come to Government in the shape of taxation. The result was a considerable decline in the revenue realised by Government, while, at the same time, there was every reason to suppose that the real consumption had not decreased, but, on the contrary, had increased.

4. The object of the reforms initiated in 1884 was to provide a remedy for these evils. To ensure sufficient personal attention being paid by the renters to all parts of the farms, and to admit of the smaller capitalists with local knowledge competing for them, the size of the farms had to be reduced; but as it would, at the same time, have been distinctly a retrograde step to allow small renters to establish stills of their own for the supply of tracts served by central distilleries, the expedient was adopted of separating the privileges of manufacture and sale, which had hitherto been leased out conjointly. As regards the former, the policy has been to leave the manufacture and supply of spirits to licensed vendors "free" wherever possible, that is to say, to make it cease to be a monopoly and to permit any one, who chooses to embark in the business of distillation, to obtain a license to work a distillery and to sell the liquor manufactured to licensed vendors at prices mutually agreed upon between them from time to time and not fixed by Government. The existence of sufficient competition between distillers being essential to the success of this scheme, it was experimentally tried at first in a limited number of localities, and being found to answer was extended to all the

districts brought under the excise system with the exception of a few special tracts where, owing to the absence of railway communications or other causes, the privilege of manufacture is still, for the present, granted as a monopoly. The principal advantages of the "free supply" system, as it is called, are that it affords encouragement to distillers to lay out capital in the adoption of the most recent improvements in the methods of manufacture, without the fear, so long as they comply with excise regulations, of having the right of distillation taken out of their hands after any definite period, as would be the case when the privilege is granted as a monopoly; that by reducing the cost of liquor, it increases the margin left for the Government taxation out of the price realizable from the consumers; and that it enables licensed vendors to exercise some choice as to the distillers from whom they can purchase their liquor, and thus to adapt the liquor supplied by them to some extent to the tastes of the consumers. The duty of maintaining preventive establishments has been undertaken by Government. As the realizable taxation varies in different parts of the country, depending as it does on the habits of the people, the price which they can pay and the facility with which illicit liquor can be made with impunity, in order to obtain the highest duty that it is possible to get in different localities, the taxation was divided into two portions; the first being the still-head duty payable when the liquor leaves the distilleries and fixed at rates sufficiently low to enable the renters of the vend farms to suppress the sale of illicit liquor by lowering prices of licit liquor where necessary; and the second being the lump sums paid for the privilege of sale by the vend farmers, and determined by public competition. By these arrangements the total taxation leviable in different places is intended to adapt itself to their varying circumstances by a natural process; and when, by the combined action of the preventive establishments maintained by Government and of the renters working in their own interest to displace illicit by licit consumption, unhampered by artificial restrictions as regards maximum and minimum prices, illicit dealings in liquor have been suppressed, it is expected that the way will be clear for equalizing the still-head duty throughout the country and levelling it up to the import rate; in other words, increasing the fixed, and decreasing the variable portion of the total taxation. The intention is eventually to dispense altogether with middlemen with monopoly privileges for the sale of liquor also, and to make the taxation consist of the still-head duty and shop rents. This plan has been adopted in towns; but as it is not possible to abolish middlemen all at once in rural tracts, the size of the vend farms has been gradually reduced in view to middlemen being finally got rid of.

5. The plan of levying a still-head duty was in force at the end of the year under review in more than two-thirds of the Presidency comprising an area of 98,623 square miles with a population of nearly 23 millions, and for the supply of this tract where spirit made from molasses or jaggery is consumed, the number of distilleries maintained was 19 (inclusive of the five distilleries maintained for the supply of the municipal towns in Malabar), of which 12 were worked under the "free supply" system. The old farming system is retained for the present in tracts* of country where the conditions are not favorable for the concentration of manufacture in large distilleries; but in these localities steps have been taken to reduce the number of stills gradually in view to the eventual introduction of excise arrangements. This was the case as regards the inland taluks of the Vizagapatam district, where spirit manufactured from the veppa or mowa flower is, to some extent, consumed, as also in districts or parts of districts referred to in paragraph 16 of the Board's report in which spirit is distilled from toddy. Regulation of the taxation of toddy and toddy-spirit is a matter, which presents great difficulties; the levy of an excise duty is impossible in the case of toddy consumed, and in the case of toddy-spirit, it is practicable only in areas where, owing to the abundance of palm-trees, the supplies of toddy required for distillation in central distilleries can be obtained in sufficient quantities from the immediate neighbourhood without unduly high cost of carriage. Wherever concentration of distillation is possible, as above stated, it is intended that the plan of excising spirit shall be introduced; it was in force in the five municipal towns of the Malabar district

* Area... ...	...	Sq. miles.	24,476
Population	...	... .	6,728,152

during the year under review, and in the town of Mangalore in South Canara, the right of manufacture and sale of spirit was separately rented out to a contractor for a lump sum on the condition that he was to work only one still for the supply of the whole town. The plan adopted in Bombay for some years of levying the taxation on toddy, by means of a tax on each tree tapped, based on an estimate of the average production of the several descriptions of toddy-yielding trees, is the only means available of regulating the taxation on this intoxicant with some reference to consumption, and this plan was experimentally introduced into parts of Malabar, the intention being to extend it to other parts of the Presidency gradually. The tree-tax resembles an excise duty, and is supplemented by shop rents or other means, when the toddy is sold as an intoxicant or distilled into spirit. In South Canara, a regular tree-tax, which requires a large establishment for marking the trees, was not introduced, but toddy-drawers are granted licenses to tap any number of trees on payment of certain fees. This plan is obviously inferior to the true tree-tapping system, as there is no limit to the number of trees which may be tapped by each licensee, and no estimate can be formed of the quantity of toddy drawn or of the incidence of the taxation. The only advantages of this system are that it renders the employment of expensive establishments for marking the trees to be tapped unnecessary, and prepares the way for the eventual introduction of the tree-tax by making it possible to deal with the toddy-drawers direct without the intervention of contractors. The size of the toddy farms, in like manner with arrack farms, was reduced everywhere, in order to ensure the renters effectually coping with illicit tapping and unlicensed sale of toddy.

6. Accurate statistics of consumption are available only for districts and localities in which a still-head or excise duty is levied on spirits issued for consumption; and the subjoined statement shows the quantity of country spirits, of strength of 30° under-proof, which was issued, the revenue derived therefrom, and the average rate per gallon of the still-head duty and of vend rents in portions of the Presidency in which the excise system has been in force since 1883-84. The figures relating to 1884-85 have been omitted, as the new arrangements were brought into force only during the second half of that year:—

—	1883-84.	1885-86.	1886-87.	Remarks.
1. Issues, gallons 30° under-proof ..	10,98,878	8,95,831	10,21,093	
	RS.	RS.	RS.	This statement does not include the figures for the five towns of Malabar and for the portions of the Kurnool and Kistna districts in which the excise system has been introduced since 1883-84. The Colombo arrack revenue is also excluded, as Colombo arrack is now treated as foreign liquor and pays duty at the import rate.
2. (a) Still-head duty	24,26,761	14,68,082	19,78,965	
(b) Vend rents	..	15,77,706	13,34,328	
Total ..	24,26,761	30,45,788	33,13,293	
	RS. A. P.	RS. A. P.	RS. A. P.	
3. (a) Rate of still-head duty per gallon.	2 3 4	1 10 3	1 15 0	
(b) Do. do. vend rents.	..	1 12 2	1 4 11	
Total ..	2 3 4	3 6 5	3 3 11	

In the tracts which were under the excise system in 1883-84, the revenue from country spirits thus increased by Rs. 8,86,532 or 36 per cent., and the total taxation from Rs. 2-3-4 to Rs. 3-3-11. The total taxation in 1886-87 shows a decrease of 2 annas 6 pies per gallon as compared with the results of 1885-86; this is due partly to an increase in licit consumption owing to an improved agricultural season and to the working of the preventive establishments with the aid of the legislation carried out during the year for the effectual protection of the revenue; and, partly also, to reaction from the reckless bidding for the vend rents which was, in many instances, noticed during the previous year. In 1885-86 the still-head duty was only 48 per cent. of the total revenue, but in 1886-87 it had increased to 60 per cent., showing that the vend rents for farms and shops were settling down, to some extent, to their proper level. The total taxation, Rs. 3-3-11 per gallon, is 4 annas 1 pie less than the present import rate

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of duty (Rs. 3-8-0 per gallon of 30° under-proof), but it must be remembered that the former represents not only the duty, but also the fees payable for the privilege of retail vend.

7. The marginal statement shows the total taxation per gallon realized in the year under review in the several districts under the excise system. The highest rates were obtained in Chingleput, Madras, Nílgiris, North Arcot, Madura, Tinnevelly, Salem and Cuddapah, and the lowest in the upland taluks of the Kistna district, in the five towns of Malabar, in the Vizagapatam district and in South Arcot. In the first two tracts the excise system had been newly introduced; in the Vizagapatam district there is considerable smuggling from the rented into the excise taluks; and in South Arcot the old guaranteed excise system was continued during the year. In paragraph 31 of the Report the Board have worked out the rates of taxation for the rural tracts and towns in each district. The taxation in the urban and rural tracts average, respectively, Rs. 3-2-3 and Rs. 2-15-0 per gallon. In many cases, however, the rate of taxation in rural tracts considerably exceeded that in the towns, and this was probably, to some extent, due, as explained by the Board, to the fact that the system of selling shop licenses separately by auction having been recently introduced, their value was not generally known. It seems also probable that the competition among the shopkeepers in the towns keeps down the prices at their proper level, whereas in the rural tracts, the renters are able to charge high prices. The prices reported in the last column of the statement in paragraph 31 of the Board's Report, show very little variation, notwithstanding that the districts have been divided into a large number of farms. This would seem to throw doubt on the accuracy of the selling prices reported.

Per gallon 30° under-proof.	RS.	A.	P.
Ganjam	2	9	0
Vizagapatam	1	15	2
Nellore	2	9	4
Cuddapah	3	8	3
Anantapur	2	9	6
Bellary	2	14	4
Chingleput	4	5	1
North Arcot	3	15	2
South Arcot	1	15	8
Tanjore	2	15	11
Trichinopoly	3	3	11
Madura	3	12	10
Tinnevelly	3	11	9
Coimbatore	3	6	10
Nílgiris	4	1	4
Wynaad	2	9	9
Salem	3	9	4
Kurnool (portion)	2	9	10
Madras (Pattai arrack)	4	2	7
Five Malabar towns	1	9	5
Kistna upland taluks for the latter half-year ..	1	8	1

8. The actual consumption since 1883-84 (sales in shops reduced to 30° under-proof) in the excise tracts, including Colombo arrack in the Madras Town, is noted in the margin. The consumption in 1886-87 shows an increase, as compared with that of 1885-86, of 69,908 gallons, but is considerably less than that of 1883-84 and 1884-85. The consumption is, of course, influenced by the state of the agricultural season, which in 1886-87 was more favorable than in 1885-86; and the check given to illicit distillation and smuggling by the improved preventive arrangements has also had the effect of increasing the licit consumption in the former year. The districts in which a falling off in consumption is noticeable are Ganjam, Chingleput, Madura, Tinnevelly and Madras Town. The Board have not explained the diminution in the first-named district, which has been observable for some years past. In the other districts the decrease is attributed to the excessive prices charged by the vendors and shopkeepers, who had contracted to pay high rentals for their farms and shops.

	GALS.
1883-84	12,04,241
1884-85	11,85,678
1885-86	10,14,566
1886-87	10,84,474

	1885-86. Gals. 30° under-proof.	1886-87. Gals. 30° under-proof.
Ganjam	38,600	35,113
Chingleput	68,435	58,748
Madura	59,823	55,852
Tinnevelly	37,636	31,000
Madras Town ...	1,55,688	1,42,000

9. The subjoined statement compares the consumption in the tracts managed under the excise system in 1875-76, the year before the famine, with the consumption in the same tracts in 1886-87. The coast taluks of Vizagapatam have been omitted as accurate figures of consumption in 1875-76 are not available for them:—

Districts or tracts.	Population, Census of 1871.	Consumption of 1875-76.	Consumption per 1,000 of population.	Population, Census of 1881.	Consumption of 1886-87.	Consumption per 1,000 of population.
		GALS.	GALS.		GALS.	GALS.
Ganjam	1,520,088	55,499	37	1,503,301	35,113	23
Nellore	1,376,817	39,147	29	1,220,236	56,875	46
North Arcot	2,015,278	1,28,681	64	1,817,814	1,23,383	67
South Arcot	1,755,817	71,491	40	1,814,738	1,07,116	59
Bellary Cantonment	51,760	47,800	919	53,460	53,615	1,000
Tanjore	1,973,731	52,234	27	2,130,383	40,955	20
Trichinopoly	1,200,408	55,703	47	1,215,033	41,524	34
Coimbatore	1,763,274	85,592	49	1,657,690	54,791	33
Nílgiris	* 49,501	33,221	664	91,034	41,297	453
Salem	1,966,995	1,00,884	56	1,599,595	59,385	37
Chingleput, including Madras outside limits.	938,184	82,563	88	981,381	58,748	59
Madras Town	397,552	1,63,431	411	405,848	1,42,000	349
Total ..	15,009,405	9,16,246	61	14,490,513	8,14,802	56

* These figures do not include the population of South-East Wynaad, which was attached to the Nílgiri district in 1877.

The above figures clearly show that the quantity of spirits consumed in the districts referred to was considerably less in 1886-87 than in 1875-76, even after making allowance for the reduction of the population during the late famine. In Ganjam, the falling off in consumption is due to increase in illicit distillation and is, therefore, regrettable. The increase in Nellore and South Arcot, on the other hand, is entirely due to the substitution of licit for illicit consumption by improved preventive arrangements; in the latter there was considerable smuggling from the French Settlement of Pondicherry. The Bellary Cantonment shows a slight increase. In all the other districts there has been a very noticeable decrease; and in the Chingleput district, and more especially the Town of Madras, where facilities for smuggling are not great, the falling off in the quantity of spirit must represent a real reduction in consumption.

10. The statistics reported as regards quantity of spirits consumed in districts in which the Abkári revenue is realized under the old farming system, are not trustworthy, and it is therefore useless to institute any comparisons regarding past and present consumption in these tracts. The number* of stills worked in these districts has been very considerably reduced in recent years, the reduction in 1886-87 amounting to 4,272, of which no less than 4,018 were in Malabar.

	1885-86.	1886-87.
* Vizagapatam inland taluks	100	98
Godávari	1,248	1,275
Kistna	1,032	971
Kurnool (Cumbum and Márkápur taluks)	112	106
South Canara	485	273
Malabar	4,366	348
Total ..	7,343	3,071

11. The total current demand under all the heads of Abkári revenue for the year shows an increase of Rs. 4,74,015 as compared with the demand of 1885-86, and of nearly $25\frac{1}{2}$ lakhs of rupees, as compared with the revenue realized under the old arrangements in 1883-84. Of this increase, $12\frac{3}{4}$ lakhs was obtained under the heads arrack and joint arrack and toddy revenue, and about 12 lakhs under the toddy revenue proper.

——	1883-84.	1885-86.	1886-87.
	RS.	RS.	RS.
Arrack	32,49,032	40,51,117	45,63,574
Joint Arrack and Toddy	8,19,925	10,69,363	7,89,499
Toddy	18,86,868	27,98,374	30,81,315
Miscellaneous	25,966	1,34,248	92,729
Total ..	59,81,791	80,53,102	85,27,117

12. His Excellency the Governor in Council is gratified to find that the new system has thus been so far successful from every point of view. The revenue has largely increased, but without any increase in real consumption. Licit consumption shows a considerable decrease in several districts as compared with the statistics of past years, and as the preventive establishments recently organised have been in full working for some time, there is every reason to believe that illicit consumption has likewise been reduced.

13. *Financial Results.*—The demand under all the heads, together with the arrear balance brought overfrom the preceding year, was Rs. 87,85,548, of which Rs. 84,24,144 were collected and Rs. 81,017 remitted, thus leaving a balance of Rs. 2,80,387, which was reduced at the end of August 1887 by subsequent collections and remissions to Rs. 90,000, or 1·02 per cent. of the total demand. The charges debitable to Abkári amount to Rs. 2,40,165 against Rs. 3,53,206 in the preceding year. The decrease is mainly owing to the absence of expenditure during the year under report on account of the supply of spirits for the Town of Madras. The proportion of the charges to actual receipts (Rs. [illegible]4,94,208) was 2·83 per cent.

14. *Incidence of taxation per head of population.*—The following table gives the incidence of taxation per head of population on country spirits and on toddy:—

District.	Country spirits.			Toddy.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ganjam	0	0	11	0	0	1	0	1	0
Vizagapatam	0	1	7	0	0	2	0	1	9
Godávari	0	3	7	0	0	4	0	3	11
Kistna	0	3	10	0	0	2	0	4	0
Nellore	0	2	1	0	0	5	0	2	6
[illegible]uddapah	0	3	3	0	1	1	0	4	4
[illegible]ntapur	0	2	8	0	3	4	0	6	0
[illegible]y	0	5	6	0	3	11	0	9	5
[illegible]	0	4	4	0	5	3	0	9	7
[illegible]	0	10	11	0	14	3	1	9	2
[illegible]	0	4	3	0	2	9	0	7	0
[illegible]	0	4	4	0	2	0	0	6	4
[illegible] Arcot	0	1	11	0	1	4	0	3	3
Tanjore	0	1	0	0	3	8	0	4	8
Trichinopoly	0	1	10	0	1	1	0	2	11
Madura	0	1	[illegible]	0	0	7	0	2	2
Tinnevelly	0	[illegible]	[illegible]	0	0	11	0	2	1
Coimbatore	0	2	[illegible]	0	2	1	0	4	1
Nílgiris	1	13	7		...		1	13	7
Salem	0	2	2	0	2	7	0	4	9
South Canara	0	1	11	0	1	8	0	3	7
Malabar	0	1	6	0	0	6	0	2	0
Total ...	0	2	6	0	1	7	0	4	1

Excluding Madras and Nílgiris, the taxation per head is the highest in Kurnool and Bellary and the lowest in Ganjam and Vizagapatam.

15. *Preventive operations.*—Appendix E gives statistics of offences against the Abkári laws dealt with during the year under review. Out of 12,404 cases involving 13,604 persons reported, 4,554 cases with 5,071 persons were released by the officers of the Department, 6,636 cases with 7,249 persons were sent for trial before Magistrates, and 32 cases were written off, leaving 1,175 cases with 1,277 persons pending on the 31st March 1887. The number of cases reported was very large in the Masulipatam, Arcot, Tinnevelly and Calicut Divisions. In the Chingleput Division, out of 693 persons arrested, no less than 434 were released by the officers of the Department.

Out of 6,638 cases involving 7,251 persons sent for trial before Magistrates, convictions were obtained in 4,587 cases with 4,948 persons, whilst 630 cases with 748 persons were discharged, the remaining cases being pending. It is to be observed that 272 cases involving 365 persons were reported to Magistrates otherwise than through the officers of the Abkári Department. Of these, convictions were obtained in 194 cases with 224 persons, while 72 cases involving 135 persons were acquitted.

PART II.—OPIUM.

16. Out of a total demand of Rs. 3,22,919, ~~which is~~ exclusive of the pass duty of Rs. 3,59,450 levied, the sum of Rs. 3,16,9[illegible] was collected within the year and

Rs. 192 remitted, leaving a balance of Rs. 5,797, which was reduced by subsequent collections and remissions to Rs. 331.

The accompanying table shows the rate of consumption per head of population of opium and intoxicating drugs manufactured therefrom, during the year 1886-87 :—

District.	Opium.	Intoxicating drugs.
	TOLAS.	TOLAS.
Ganjam	·080	·004
Vizagapatam	·236	·004
Godávari	·773	·004
Kistna	·104	·003
Nellore	·010	...
Cuddapah	·026	·004
Anantapur	·008	...
Bellary	·014	·010
Kurnool	·035	·001
Madras	·070	·056
Chingleput	·002	·001
North Arcot	·015	·006
South Arcot	·002	...
Tanjore	·006	·003
Trichinopoly	·006	·006
Madura	·002	·005
Tinnevelly	·002	...
Coimbatore	·009	...
Nílgiris	·165	
Salem	·010	
South Canara	·004	
Malabar	·012	
Total ...	·082	·003

It will be seen that the average rate of consumption of opium and intoxicating drugs was respectively ·082 and ·003 of a tola. The rate of consumption of opium was highest in Godávari (·773 of a tola); Vizagapatam, Nílgiris and Kistna rank next, whilst Chingleput, South Arcot, Madura and Tinnevelly come last with ·002 of a tola.

Intoxicating drugs were in use *during the year* in 14 districts, and *that only* to a very limited extent. Except in Madras, where the rate of consumption per head came to ·056 of a tola, the rate varied from ·001 to ·01 of a tola.

(True Extract.)

(Signed) C. A. GALTON,
Ag. Secretary to Government.

To the Commissioner of Salt, Abkári and Separate Revenue.

No. 736-A, Revenue.

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

(Signed) C. A. GALTON,
Ag. Secretary to Government.