

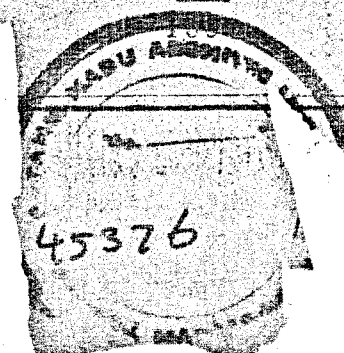
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Report on the Admin. of the
Abikari Revenue in the Mad. Pr
1887-88

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REPORT
ON THE
ADMINISTRATION
OF THE
ABKARI REVENUE
IN THE
MADRAS PRESIDENCY,
FOR THE YEAR 1887-88.

MADRAS:
THE SUPERINTENDENT, GOVERNMENT PRESS.



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Author : Report on Admin. of Abkari Revenue
in the Madras Presy. 1887-88

Title :

Acc. No. ~~45376~~

Edition 45376

Year of Publication:

Preliminary Pages: 1 to 2 = 1 Sheet

Main Book 1 : 1 to 94 = 47 Sheet

Supplementary pages : to =

Total Pages 96 = 48

Missing Pages : =

Net No. of Pages 96 = 48

Date sent for Mending:

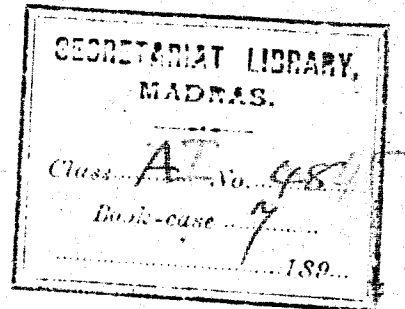
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REPORT

ON THE

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MADRAS PRESIDENCY

FOR THE YEAR 1887-88.

MADRAS:

PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1889.

PROCEEDINGS OF THE BOARD OF REVENUE

(SEPARATE REVENUE).

J. H. GARSTIN, Esq., C.S.I.

RESOLUTION—dated 9th October 1888, No. 492.

The Board beg to submit to Government their Report on the Administration of the Abkâri and Opium Revenue for the year 1887-88.

CHAPTER I.—INTRODUCTORY.

2. As directed by the Government of India, a brief notice will first be given of the different systems in force during the year.

A.—COUNTRY SPIRITS—EXCISE SYSTEM.

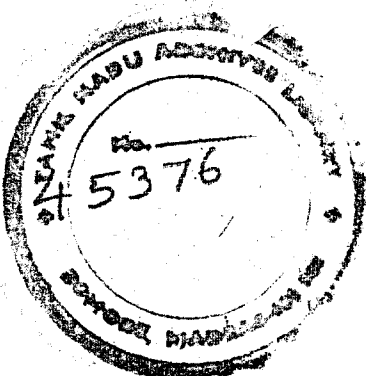
3. *Excise "Monopoly supply."*—Under this system the exclusive privilege of manufacture is disposed of by tender by the district or other tract of country. That of sale is separately disposed of by auction by the taluk or other area, such as the Revenue Inspector's division, except in the case of certain 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 vend farmers or shopkeepers at the fixed rates of still-head charge. Manufacturing monopolists are bound to supply vend farmers 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, the vend farmers 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 are bound to open as many shops as the Collector may consider essential for the adequate supply of the farms. In the towns in which the shops are sold separately, the right of sale is assigned to the highest approved bidder.

This system was in force in the following districts throughout the year:—

1. Ganjam.
2. The coast taluks of Vizagapatam.
3. The upland taluks of the Kistna district and the town of Masulipatam.
4. Nellore.

4. *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 (Rs. 100 for distilleries and Rs. 50 for warehouses) 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. Vend farmers 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.

5. To facilitate the supply of spirits to tracts which are within easy reach of neither a distillery nor a warehouse, licenses are issued on payment of a fee of Rs. 15 for the wholesale vend of country spirits, the licensees being allowed to sell only to



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licensed arrack vend farmers and independent arrack shopkeepers, in quantities of not less than half a gallon at a time. The issue of this class of licenses is an important feature of the free-supply system; it is a necessary link between the distiller who cannot afford to issue liquor in small quantities and the petty farmer or shopkeeper who may require only a few gallons at a time. The spirits in these wholesale depôts are all duty-paid.

6. 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 Madras Abkari 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.

This system was in force in the following districts or parts of districts—

- | | |
|---------------------------------|------------------------------|
| 1. Cuddapah. | 9. Tanjore. |
| 2. Anantapur. | 10. Trichinopoly. |
| 3. Bellary. | 11. Madura. |
| 4. Kurnool (except two taluks). | 12. Tinnevely. |
| 5. Madras. | 13. Coimbatore. |
| 6. Chingleput. | 14. Nilgiris. |
| 7. North Arcot. | 15. Salem. |
| 8. South Arcot. | 16. Wynnad taluk of Malabar. |

In South Arcot the system was introduced from 1st January 1888 only. Elsewhere it was in force throughout the year.

7. *Excise—"The Guaranteed Minimum Revenue System."*—As explained last year, this system was then abandoned everywhere except in the district of South Arcot, and in that district also it came to an end on the 31st December 1887. A detailed description of it is consequently not called for.

Cannanore.
Tellicherry.
Calicut.
Palghat.
Cochin.

8. *Excise—other Systems.*—A slightly modified form of the Excise system was also in force in the five towns of Malabar noted in the margin,* and in the town and suburbs of Mangalore in South Canara.

In the former, the following were the arrangements till the 30th September 1887. The exclusive privilege of manufacture and sale in the towns (together with the right of supplying the rural farmers throughout the district, who were prohibited from manufacturing spirits of any strength except 60° under-proof, with strong spirits at 20° and 30° under-proof) was assigned to a single contractor for a lump sum and he 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, except in Cochin, 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 was calculated that the incidence of the tree-tax would amount to about 10 annas per gallon of 30° under-proof, so that the total duty per gallon was Rs. 1-2-0. When spirits made otherwise than from toddy drawn from marked trees were used, the rate of duty was raised so as to cover the incidence of the tree-tax. From the 1st October 1887 the same system was retained in the first four towns, with the exception that they were divided into three separate farms, namely, Cannanore cum Tellicherry, Calicut and Palghat and the right of supplying strong spirits (20° and 30° under-proof) to rural farmers was withdrawn. In Cochin, as the privilege of the manufacture and sale of spirits only was found not to pay, in consequence of the proximity of Native territory, the privilege of manufacturing and vending toddy and toddy-spirits was combined, the renter being required to obtain the toddy required for distillation and sale from marked trees on payment of tree-tax.

In the town and suburbs of Mangalore the exclusive privilege of manufacturing and supplying toddy-spirits was disposed of for a lump sum to the highest bidder, who was bound to supply spirits to licensed shopkeepers at Rs. 2-8-0 per gallon of 30° under-proof of which Re. 1 had to be paid to Government as duty. The shops were sold separately. The monopoly supplier was required to obtain the toddy required for distillation from licensed toddy drawers.

9. In the towns of Rajahmundry and Ellore of the Godavari district, arrack shops were sold separately from the toddy shops; the shopkeepers being required to procure the weak spirits (60° under-proof) required by them for sale from the adjoining rural joint arrack and toddy farmers and their strong spirits (20° and 30° under-proof) from the distillery at Bezvada, the latter on payment of excise duty. As the spirits consumed in these towns are almost wholly of 60° under-proof, little or no excised strong spirit was purchased from Bezvada.

B.—COUNTRY SPIRITS—THE FARMING SYSTEM.

10. The exclusive privileges of manufacture and sale are disposed of by auction by the Taluk or Revenue Inspector's division. The contractors in some cases sub-let portions of their farms and in others deal directly with the shopkeepers. The number of stills is limited as far as possible, and maximum and minimum prices are imposed. The farming system has been almost entirely abandoned where toddy and spirits can be separately dealt with and was in force during the year under report only in the inland taluks of the Vizagapatam district.

C.—COUNTRY SPIRITS AND TODDY COMBINED.

11. In the marginally-noted tracts arrack and toddy are rented out conjointly, separation having been impossible under a farming system, because spirits are very largely, if not exclusively, distilled from toddy. The details of management are the same as above described for country spirit farms. A successful attempt has, however, been made to introduce a system of excise into portions of South Canara and Malabar.

12. The renting system in South Canara and in certain parts of Malabar differed from that of the other tracts noted above, in that the privilege of the manufacture of toddy required for sale or distillation by the renters, was not included in the rent but had to be separately paid for.

In South Canara it was paid for in the shape of a fee † varying with reference to locality, imposed on each toddy drawer; while in Malabar it was paid for in the form of a tax ‡ on each tree tapped.

† Rates of license fees during 1887-88.		
Mangalore town and suburbs	..	Rs. 6 per quarter.
Rest of the district generally	..	9 per half-year.
In certain inland tracts	..	3 for half-year ending 30th Sept.
In the Hill tracts	..	9 for half-year ending 31st March.
	..	3 per half-year.

‡ Each Coconut tree, Rs. 3 per annum.
" Palmyra " " 2 "
" Sago " " 6 "

12 hours of daylight. The privileges of the joint arrack and toddy farmers in the rural tracts of South Canara consisted of the rights—

- to make and sell toddy spirits,
- to sell toddy

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

13. In Malabar, the tree-tax system in regard to the manufacture of toddy was in force throughout the whole year in the joint arrack and toddy farms of the Calicut

* During the 1st half-year, toddy was separate from arrack in Cochin. During the 2nd half, both were combined.

taluk and for the latter half of the year in those of Kóttayam. For the first half of the year, the privilege of the manufacture and sale of country spirits and toddy in the Calicut taluk was in the hands of a contractor who guaranteed a minimum revenue, up to the limit of which tree-tapping licenses were granted on his application without separate payment on account of tree-tax. During the latter half of the year, the system was extended to the Kóttayam taluk, but in both the toddy drawers were made independent, the Government dealing directly with them as in South Canara—the only difference being that instead of a fixed license fee, they had to pay a fee on each tree tapped by them. As regards the disposal of their toddy, they had the same right as tappers in South Canara.

The fact of the toddy and arrack rentals being combined in Cochin during the latter half of the year under report has already been noticed at paragraph 7 *supra*.

D.—TODDY.

14. The ordinary method of farming the toddy revenue was in force throughout the rest of the Presidency, except in the Nilgiri district and the Wynad taluk of Malabar where no toddy revenue is raised, in the town and suburbs of Madras in which the arrangements described in paragraph 16 *infra* were in force, and in certain towns in which the shops were sold separately either with or without the addition of a tree-tax. The exclusive privilege of the sale of toddy within a certain area was assigned for a lump sum to the highest bidder and the renter was allowed to obtain his supplies from trees within the area leased, or, under certain circumstances, with the Collector's permission, from trees outside the farm, without further payment to Government. In most cases the farms were conterminous with Revenue Inspectors' divisions. In certain important towns, the toddy shops were sold by auction separately, the shopkeepers being permitted to obtain their toddy either from trees within the town or, with the Collector's permission, from trees in the adjoining rural farms where the renter had no exclusive privilege of manufacture but only of sale. None of the town toddy shopkeepers had any exclusive privilege of sale. The toddy shops in the town and suburbs of Mangalore in South Canara were similarly disposed of but the shopkeepers were bound to purchase their toddy only from licensed drawers.

15. In the marginally-noted tracts also the toddy shops were sold separately, but the shopkeepers had, in addition to the rentals, to pay the tree-tax on trees for the tapping of which licenses were granted on their application. The rates of tree-tax were the same as those in the rural parts of the Calicut and Kóttayam taluks (*vide* para. 12 *supra*).

16. The "Amáni" system of management described in paragraph 20 of the last year's Administration Report was in force in the town and suburbs of Madras until the 30th September 1887, after which date the tree-tax system was introduced. The shops were not sold by auction but were divided into four classes according to the estimated value of the sales and a fixed annual license fee of Rs. 100, 75, 50, or 25, according to class, was levied for each. During the palmyra season (between January and May) additional temporary shops were also licensed on payment of a fee of Rs. 50. Licenses for drawing toddy required for sale in all these shops were granted on the application of the shopkeepers who were responsible for the payment of the tree-tax. The rates of tree-tax were Rs. 1-8-0 per half-year for each cocoanut tree and Re. 1 for the whole tapping season on each palmyra and date tree.

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

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

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

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

- (a) Gunupur-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 Godávári 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 Bhadráchalām taluk, which lie chiefly along the Godávári, 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 Bhadráchalām 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.

F.—FOREIGN LIQUOR.

18. The term "Foreign liquor," as used in the Madras Presidency, includes country-brewed beer, and spirits manufactured in the country and excised at the full rate of duty chargeable on spirits imported into British India from foreign countries by sea. The revenue from the sale of "Foreign liquor" is derived from rentals determined by auction in the case of *tavern licenses* (*i.e.*, licenses for the retail sale of foreign liquor to be consumed on the premises) and from fixed fees in the case of the following classes of licenses:—

Description of Licenses.	ANNUAL LICENSE FEES.		
	In Madras.	On the Nilgiris.	Elsewhere.
Licenses for <i>Wholesale</i> sale (<i>i.e.</i> , sale in quantity not less than two Imperial gallons in one transaction).	Rs. 25	Rs. 25	Rs. 25
<i>Retail licenses</i> for the sale of liquor not to be drunk on the premises (minimum quantity permitted to be sold—one reputed pint).	100	50	50
<i>Hotel licenses</i> for the supply of liquor to residents in hotels and boarding houses.	175 or 100, according to class	100 or 50, according to class	50 or 25, according to class.
<i>Refreshment-room licenses</i> —			
(a) Ordinary Refreshment-rooms	Do.	Do.	Do.
(b) Refreshment-rooms under the supervision and control of Railway or Dák line companies.	25	25	25
<i>Occasional licenses</i> —such as licenses for the sale at refreshment stalls in connection with race-meetings and public entertainments.	At the discretion of the Collector for a period not exceeding 10 days at one time and at fees not exceeding Rs. 100 on each occasion.		
<i>Special licenses</i>	To be granted by the Board of Revenue on such terms and conditions and for such periods as they may on each occasion determine.		
Auctioneers' licenses	5	5	5

19. Licenses for the establishment of breweries are granted by the Board of Revenue to respectable applicants on payment of an annual license fee of Rs. 15. No Government establishments are stationed at breweries, but the accounts of the brewers (kept in the form prescribed by Government) are systematically examined and duty (at the prescribed rate of one anna per Imperial gallon) is levied on all beer issued for consumption. To prevent the issue of spirit-washes under the name of beer, samples of the worts and beer are occasionally taken and analysed and it is provided that the original gravity of the beer wort shall not in any case exceed 1073°.

G.—OPIUM.

20. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. A duplicate copy of the license is sent to the Deputy Opium Agent at Indore who passes the opium on payment of the pass duty (Rs. 700 per chest of 140½ lbs.). The Deputy Opium Agent advises the Government of the despatch of opium, and the consignments are checked by some responsible Revenue officer on arrival and then passed on for sale to farmers and licensed vendors.

21. The monopoly of the retail sale of opium and of the manufacture and sale of intoxicating drugs prepared from opium is sold by auction on the farming system, and the farmers either themselves import the drug or procure it from importers under the system described in the preceding paragraph. The farms are generally conterminous with taluks. In the feverish Hill tracts of Ganjam, Vizagapatam and Godáviri districts, however, a certain number of free licenses are issued and in order to prevent smuggling from these tracts to the other parts of the Ganjam and Vizagapatam districts, the farms are sold subject to the condition that the price at which opium shall be retailed to the consumers shall not exceed 2 tolas per rupee. During the year under review the exclusive privilege of supply in the Hill tracts of Vizagapatam was let out on tender for a rental of Rs. 12,000 on condition of the supplier selling the drug to licensed vendors at 3½ tolas per rupee, the latter retailing to the public at 3 tolas per rupee.

22. Licenses for the sale of poppy-heads are granted on payment of a fee of 8 annas. In this Presidency poppy-heads are exclusively used for medicinal purposes and the trade in them is very small. It is chiefly carried on in the town of Madras.

CHAPTER II.—THE EXCISE SYSTEM.

23. The exclusive privilege of the manufacture and supply of country spirits to the Ganjam district and the coast taluks of the Vizagapatam district continued in the hands of Mr. F. J. V. Minchin of Aska to whom the contract had been given for two years from 1st April 1886. The still-head charge, at which the spirits were to be supplied to licensed vendors, was Rs. 2 per gallon of 30° under-proof in both the districts, out of which Rs. 1-6-0 in Ganjam and Rs. 1-4-0 in Vizagapatam was the excise duty payable to Government. The licensed vendors in the former district drew their supplies direct from the Aska distillery; those in the latter were supplied from a depôt of duty-paid spirits which Mr. Minchin was bound, under the terms of his agreement, to maintain at Vizagapatam. Mr. Minchin fulfilled the terms of his contract without giving rise to any complaints from renters or shopkeepers.

24. The contract for supplying liquor to the upland taluks of the Kistna district and the town of Masulipatam was held by the Native firm to whom it had been granted for 27 months from 1st July 1886. The still-head charge per gallon of 30° under-proof payable by licensed vendors was Rs. 1-8-0 for spirits supplied at Bezvada, and Rs. 1-10-0 for those supplied at Masulipatam and Guntur, at which two latter places the contractor was bound to maintain depôts of duty-paid spirits; out of this still-head charge, the portion payable to Government on account of excise duty was Annas 12. Considerable progress was made during the year in the erection of the distillery, and an English still, capable of producing 160 gallons daily, was worked from November 1887; a second still has since been added. Owing to the insufficiency of spirits distilled locally, the contractors had to a great extent to depend upon supplies obtained from the Nellikuppam and Aska distilleries, and, on more than one occasion, there was a serious failure of supply, for which fines, amounting to Rs. 1,300, were inflicted. On one of these occasions the Collector had to obtain a supply from Aska on behalf of Government and recover the cost from the contractors. The contractors, however, have sunk considerable capital in their distillery and are doing their best to fulfil the terms of their contract satisfactorily; the failures above adverted to were due more to inexperience than anything else.

25. As the results of the preceding year showed that the district of Nellore could bear a higher rate of excise duty than Rs. 1-5-4 per gallon of 30° under-proof, the still-head charge was raised during the year under review from Rs. 2 to Rs. 2-8-0, out of which Annas 10-6 was allowed to the monopoly suppliers as cost price of liquor, the remainder Rs. 1-13-6 being the share of Government. The monopoly of supply was again granted to Messrs. Morison and Sons who established a depôt of excise (bonded warehouse) at Nellore to which they transported spirits from their distilleries (Palmanér and Ránipet) in North Arcot.

26. The exclusive privilege of vending country spirits in the Ganjam district (except the town of Berhampore) and in the coast taluks of the Vizagapatam district was held under a lease for two years from 1st April 1886; that in the upland taluks and the Masulipatam town of the Kistna district under a lease for 15 months from 1st July 1886, which was renewed for another year from 1st October 1887. The arrack vend farms in the Nellore district, and the independent shops in the towns of Berhampore and Nellore were held under a lease for only one year from 1st April 1887. The rentals in the above districts in 1887-88 are exhibited in the subjoined statement:—

District.	Rents of Arrack vend farms.		Rents of independent Arrack shops.	
	1886-87.	1887-88.	1886-87.	1887-88.
Ganjam (independent shops in Berhampore town).	Rs. 36,082	Rs. 36,082	Rs. 9,867	Rs. † 4,950
Vizagapatam (independent shops in Vizagapatam, Bimlipatam and Vizianagaram).	11,950	11,950	21,687	21,687
Kistna (independent shops in Masulipatam, Guntur and Bezvada).	38,736	76,578	64,644	† 58,866
Nellore (independent shops in Nellore).	57,830	60,274	25,600	20,312

* For nine months, from 1st July 1886 to 31st March 1887.

† The decrease was due to the reckless bidding of the previous lease.

27. As it was decided to sell the town shops in the Bimlipatam and Vizianagaram towns separately after arrangements had been made with Mr. Minchin for the supply of spirits to licensed vendors, and as the shopkeepers in those towns were likely to be put to inconvenience if they were required to purchase their supplies from the Vizagapatam depôt, a condition was inserted in the licenses of the arrack vend farmers of the Bimlipatam and Vizianagaram taluks binding them to supply spirits to the town shopkeepers at the rate of Rs. 2-8-0 per gallon of 30° under-proof, a margin of 8 Annas over the price (Rs. 2) paid by them to the monopoly supplier being thus allowed, to cover the cost of carriage and leave a profit to the taluk renters. The town shopkeepers were similarly bound to purchase their supplies only from the arrack vend farmers of their respective taluks. For the supply of the shopkeepers in the town of Berhampore, Mr. Minchin agreed to open a depôt of duty-paid spirits at that place, provided he was allowed to levy a surcharge of Annas 2 per gallon of 20° and 30° under-proof, and Anna 1 per gallon of 60° under-proof on the spirits sold to shopkeepers. But all the Berhampore shops were held by the renter of the Mohiri farm (which surrounds the town of Berhampore) who preferred to purchase the liquor from the Aska distillery at the usual still-head charge.

28. The arrack contract of the South Arcot district was held by Messrs. Parry and Co., under the guaranteed minimum revenue system till the 31st December 1887, on the same terms † as in the preceding year. The free-supply system was introduced on the 1st January 1888. Arrangements were made for the prevention of smuggling from French territory by the formation of the Villupuram circle

Termination of the minimum guarantee and introduction of the Free-supply system in South Arcot.

† Rate of excise duty per gallon of 30° under-proof Rs. 2.

Guaranteed revenue 1,85,000 per annum.

Surcharge on sales in the Chidambaram Municipality 1,450 per annum.

round the frontier. The rate of excise duty on spirits issued for consumption in the three border taluks of Tindivanam, Villupuram and Cuddalore was fixed at Rs. 1-5-0. per gallon of 30° under-proof, against Rs. 2, the rate in the remainder of the district, in order to enable the vend farmers to compete with the low rate of selling price obtaining in French territory. To prevent collusion, however, between French and British vendors to the detriment of the British revenue, the latter were required to guarantee a minimum consumption calculated on the average of past three years.

29. During the year under report there were thirteen distilleries and one warehouse licensed for the supply of spirits to the districts under the free-supply system. Mr. Minchin also took out a free-supply license for his distillery at Aska, in order to be able to issue "foreign liquor," export spirits under bond, &c. Messrs. Parry and Co. opened a warehouse at Cuddalore, in which they bonded spirits intended for export by steamers calling weekly at that port. Subjoined is a statement showing the names of the distillers and warehouse-keepers, the site of the distillery or warehouse and the tracts supplied by each distillery or warehouse during 1887-88:—

Name of Distiller or Warehousekeeper.	Site of Distillery or Warehouse.	Tracts supplied.	Name of Distiller or Warehousekeeper.	Site of Distillery or Warehouse.	Tracts supplied.
Mr. T. Muthusami Pillai.	Tadpatri ..	1. Anantapur. 2. Cuddapah. 3. Kurnool.	Messrs. Parry and Co.	Tiruvannaballur (South Arcot).	South Arcot.
Messrs. M. Abraham and Co.	Bellary ..	1. Cuddapah. 2. Bellary. 3. Kurnool.	Messrs. Parry and Co.	Tanjore ..	1. Chingleput. 2. North Arcot. 3. Tanjore. 4. Trichinopoly. 5. Madura. 6. Tinnevely. 7. Coimbatore. 8. Salem.
Mr. D. V. Abraham.	Do. ..	1. Anantapur. 2. Bellary. 3. Kurnool.	Messrs. Kannappa Pillai and Co.	Palamcottah (Tinnevely).	Tinnevely.
Messrs. Parry and Co.	Arkónam (North Arcot).	1. Cuddapah. 2. Anantapur. 3. Kurnool. 4. Madras. 5. Chingleput. 6. North Arcot.	Mr. T. Ratnasami Nadar.	Thachanallur (Tinnevely).	1. Madras. 2. Tanjore. 3. Trichinopoly. 4. Madura. 5. Tinnevely.
Messrs. Morison and Sons.	Ranipet (North Arcot).	1. Cuddapah. 2. Anantapur. 3. Madras. 4. Chingleput. 5. North Arcot. 6. South Arcot. 7. Tanjore. 8. Trichinopoly. 9. Coimbatore. 10. Salem.	Mr. A. T. Tiruvengadasami Mudaliar.	Coimbatore ..	1. Tanjore. 2. Trichinopoly. 3. Coimbatore. 4. Nilgiris. 5. Salem. 6. Malabar (Wynaad).
Messrs. Morison and Sons.	Palmanér (North Arcot).	1. Cuddapah. 2. North Arcot. 3. Madras.	Mr. H. T. Ivatt ..	Aravanghat (Nilgiris).	1. Nilgiris. 2. Coimbatore.]
Messrs. Parry and Co.	Nellikuppam (South Arcot).	1. Cuddapah. 2. Madras. 3. Chingleput. 4. North Arcot. 5. South Arcot. 6. Tanjore. 7. Trichinopoly. 8. Madura. 9. Nilgiris. 10. Salem.	Messrs. Wilson and Co.*	Suramangalam (Salem).	1. North Arcot. 2. Trichinopoly. 3. Madura. 4. Coimbatore. 5. Nilgiris. 6. Salem. 7. Malabar (Wynaad).

* This distillery now belongs to Messrs. Morison and Sons, having been purchased by them on 1st April 1888.

Wholesale vend Depôts.			
Cuddapah ..	4	Madura ..	5
Bellary ..	4	Tinnevely ..	4
Kurnool ..	2	Coimbatore ..	6
Madras ..	4	Nilgiris ..	4
Chingleput ..	5	Salem ..	12
North Arcot ..	9		
Tanjore ..	11		
Trichinopoly ..	3		
		Total ..	73

30. In addition to the above, seventy-three depôts were opened during the year for the wholesale vend of country spirits noted in the margin. Fees were paid for 19 more licenses, but either the depôts were not opened or were soon closed, there being no transactions.

31. The following statement shows the rates of excise duty levied in 1887-88 on country spirits declared for consumption in the several free-supply tracts.

Rates of excise duty.

Local area.	Per gallon of 20° under-proof.	Per gallon of 30° under-proof.	Per gallon of 60° under-proof.
	RS. A. P.	RS. A. P.	RS. A. P.
Cuddapah district ...	2 0 0	1 12 0	1 0 0
Anantapur do. ...	2 0 0	1 12 0	1 0 0
Bellary do. (except Bellary cantonment) ...	3 3 2	2 12 10	1 9 7
Bellary cantonment ...	1 8 0	1 5 0	0 12 0
Kurnool district (taluks west of the Nallamalais) ...	3 3 2	2 12 10	1 9 7
Madras do. ...	2 8 0	2 3 0	1 4 0
Chingleput district (except the four outside shops) ...	3 3 2	2 12 10	1 9 7
Four outside shops ...	2 8 0	2 3 0	1 4 0
North Arcot district ...	2 4 6	2 0 0	1 2 3
South Arcot do. (except Tindivanam, Villupuram and Cuddalore taluks) ...	1 8 0	1 5 0	0 12 0
South Arcot district (Tindivanam, Villupuram and Cuddalore taluks) ...	2 0 0	1 12 0	1 0 0
Tanjore district ...	2 8 0	2 3 0	1 4 0
Trichinopoly district (except Trichinopoly and Srirangam towns) ...	1 8 0	1 5 0	0 12 0
Trichinopoly and Srirangam towns ...	2 0 0	1 12 0	1 0 0
Madura district ...	2 8 0	2 3 0	1 4 0
Tinnevely district ...	2 0 0	1 12 0	1 0 0
Coimbatore district ...	3 3 2	2 12 10	1 9 7
Nilgiri district ...	2 0 0	1 12 0	1 0 0
Salem do. ...	3 3 2	2 12 10	1 9 7
Wynaad taluk of Malabar ...	3 3 2	2 12 10	1 9 7

32. The exclusive privilege of the sale of country spirits in the free-supply tracts was generally farmed by the Revenue Inspector's division except in the following areas in which the shops were sold separately:—

District.	Town or other area in which the shops were sold separately.	District.	Town or other area in which the shops were sold separately.
Cuddapah ...	Cuddapah town.*	South Arcot ...	Chidambaram town.
Anantapur ...	Tadpatri do.		Panruti town.
	Gooty do.		Cuddalore town.
Bellary ...	Bellary cantonment.*		Tanjore town.*
	Adóni town.*		Kumbakónam town.*
	Hospet do.	Tanjore ...	Negapatam do.*
Kurnool ...	Kurnool town.*		Máyavaram town.
Madras ...	Nandyál do.		Tiruvádi do.
	The whole district.*	Trichinopoly ...	Trichinopoly do.*
	The four outside shops.*		Srirangam do.*
Chingleput ...	The shops in Saint Thomas' Mount, Palavaram and Poona-mallee cantonments.*	Madura ...	Madura town.*
	Conjeeveram town.*		Dindigul do.*
	Chingleput do.		Periyakulam town.
	Tiruvallúr do.	Tinnevely ...	Palni town.
	Vellore town.*		Tinnevely town.
	Wálajápet do.*		Palamcottah do.
	Tirupati do.	Coimbatore ...	Tuticorin do.
North Arcot ...	Arcot do.		Coimbatore do.*
	Gudiyátam town.		Erode do.*
	Chittoor do.	Nilgiris ...	Karúr do.
	Arni do.		The whole district.*
		Salem ..	Salem town.*
			Ványambádi town.
			Tirupatúr do.

* In these places the shops were sold separately in 1886-87 also. To the others the system was extended in 1887-88.

Vend rents.

33. The following statement shows the rentals of arrack vend farms and independent arrack shops in the several free-supply districts.

Districts.	RENT OF ARRACK-VEND FARMS.		RENT OF INDEPENDENT ARRACK SHOPS.	
	1886-87.	1887-88.	1886-87.	1887-88.
Cuddapah	Rs. 95,215	Rs. 1,08,875	Rs. 13,280	Rs. 18,180
Anantapur	31,510	44,365	..	7,545
Bellary	30,325	30,015	42,504	81,192
Kurnool	68,440	66,886	6,096	12,167
Madras	..	..	2,79,783	2,04,852
Chingleput	76,130	54,435	46,655	41,600
North Arcot	1,91,770	1,04,275	23,784	62,340
South Arcot	..	28,260	..	6,543
Tanjore	13,443	11,452	35,790	39,131
Trichinopoly	28,505	28,970	28,344	11,856
Madura	84,590	69,922	26,532	39,816
Tinnevelly	69,047	39,385	..	15,765
Coimbatore	81,530	65,820	16,728	20,406
Nilgiris	..	..	77,676	56,406
Salem	96,160	95,370	10,470	18,562
Wynaad taluk of Malabar	5,400	15,000	..	..

* Rent of three months, from 1st January 1888.

The increase in Cuddapah was due partly to keen competition and partly to the reduction of the excise duty in the town of Cuddapah from Rs. 2-3-0 to Rs. 1-12-0. The decrease under farms and increase under shops in Bellary, Kurnool, North Arcot, Tanjore, Madura, Tinnevelly, Coimbatore and Salem was due to the increased number of shops sold separately. The net decrease in North Arcot, Tinnevelly and Coimbatore was due to the extravagant bids of the previous year; the decrease in Madras, Chingleput and Trichinopoly was due to the same cause. The increase in Anantapur was due to favorable season, and that in Wynaad to there being more than one competitor for the farm.

34. The modified excise system in force in the five towns of Malabar has already been described. The contract for all the five towns during the first half-year was in the hands of Messrs. D. Maneckji and Co. of Calicut, the rent payable by them for that period being Rs. 6,512-8-0. During the second half-year the Cannanore *cum* Tellicherry farm was held by Puvadan Kannan at an annual rent of Rs. 6,000, and the Calicut and Palghat farms by Puvadan Kelu at annual rents of Rs. 6,100 and Rs. 1,100, respectively. According to the terms of the contract the spirits required for consumption in the towns were to be distilled from toddy drawn from marked trees on which tree tax, at the prescribed rates, had been paid, but the renters could not conform to this

	Sago.	Cocoa-nut.	Palmyra.
Cannanore <i>cum</i> Tellicherry renter	..	917	..
Calicut town renter	23	918	..
Palghat town renter	..	..	817
Total	23	1,835	817

condition owing to the difficulty of getting sufficient supplies of toddy, and therefore continually sought and obtained permission to import spirits from the rural farms paying, in addition to the excise duty, the estimated incidence of the tree-tax, the whole amounting to Rs. 1-2-0 per gallon of 30° under-proof. The total number of trees tapped during the year on the application of the town renters is given in the margin.

It is difficult to gauge the financial effect of these changes, except by their effect on the total Abkari revenue of the district which, during the year under review, has risen to Rs. 3,27,192 from Rs. 2,91,591 in the previous year. The Collector of Malabar rightly observes:—"When divers experimental leases begin and end in the middle of the financial year, the figures of the financial year obviously become useless for purposes of comparison; and I think an early effort should be made to make the experimental leases and the periodical reports relate to the same periods."

35. The exclusive privilege of manufacturing and supplying country spirits to the shops in the town of Mangalore and its suburbs was sold by auction and was purchased for a sum of Rs. 3,334 per annum. The arrack shops fetched a rental of Rs. 6,452, and the duty on the issues from the Mangalore distillery, established by the monopoly supplier, amounted to Rs. 14,994. A sum of Rs. 2,754 was also realised as tapping fees on the toddy used for distillation. The total revenue from country spirits in the excise area thus amounted to Rs. 27,513 against Rs. 25,493 in the previous year.

36. The arrack shops in the towns of Rajahmundry and Ellore were sold nominally under the excise system so far as spirits of the strengths of 20° and 30° under-proof were concerned, but little or no excise spirit was consumed in them. The rentals of the shops amounted to Rs. 60,666. The shopkeepers were content to make their profits by the sale of weak (60° under-proof) spirits purchased from the neighbouring rural farmers.

37. The following statement shows the consumption of country spirits (in terms of proof strength), distribution of shops, &c., in the several excise districts—the rural parts being shown separately from the town. The quantities returned as consumption have been checked with the issues from distilleries and warehouses and with the sales of the several wholesale vendors, and are believed to be more accurate than in previous years when, as a rule, the renters' figures were accepted. The figures have all been reduced to proof strength, this being considered better than the former practice of reducing to 30° under proof, one of the strengths usually consumed:—

STATEMENT showing the Consumption of Country Spirits, Distribution of Shops, &c., in 1887-88.

Districts and Towns, &c., in which shops were sold separately.	Population.	Area in square miles.	QUANTITY CONSUMED AT PROOF-STRENGTH.				Number of shops opened in 1887-88.	Square miles per shop in 1887-88.	Sale per shop in 1887-88.	Popula- tion per shop in 1887-88.	Consump- tion per head in 1887-88. (at proof).	Remarks.
			1886-87.		1887-88.							
			4	5	6	7						
1	2	3	4	5	6	7	8	9	10	11		
Rural Tracts.												
Ganjam, excluding Berhampore town	1,479,702	3,101	21,517	21,567	719	4.31	29.9	2,058	.015			
Vizagapatam (Coast taluk), excluding Vizagapatam, Bimlipatam, and Vizianagaram towns.	777,499	3,492	4,061	5,606	75	46.5	74.74	10,367	.007			
Kistna, excluding Masulipatam, Guntur and Bezvada towns	729,141	4,815	44,927	66,101	543	8.8	121.7	1,343	.090			Figures of 9 months only.
Nellore, excluding Nellore town	1,192,731	8,714	26,476	27,330	391	22.9	69.9	3,051	.023			
Cuddapah, excluding Cuddapah town	1,102,056	8,726	35,159	37,647	664	13.1	56.7	1,660	.034			
Anantapur, excluding Tadpatri and Gooty towns	585,931	5,084	25,928	28,764	429	11.9	67.0	1,366	.049			* Includes Tadpatri and Gooty towns.
Bellary, excluding Bellary cantonment, Adoni and Hospet towns	640,155	5,709	17,703	22,066	287	19.9	76.9	2,231	.034			* Includes Hospet.
Kurnool taluk, west of Nallamalais, excluding Kurnool and Nandyal towns.	455,416	5,356	36,796	33,383	455	11.8	73.4	1,001	.073			* Includes Nandyal.
Chingleput, excluding the four outside and three Cantonment shops and Conjeevaram, Chingleput and Tiruvallur towns.	894,211	2,821	28,971	39,356	397	7.1	99.1	2,257	.044			* Includes Chingleput and Tiruvallur towns.
North Arcot, excluding Vellore, Walajpet, Tirupati, Arcot, Gudiyatam, Chittoor and Arni towns.	1,729,720	7,133	70,394	53,978	696	10.2	77.5	2,485	.031			* Includes Tirupati, Arcot, Gudiyatam, Chittoor and Arni towns.
South Arcot, excluding Chidambaram, Panruti and Cuddalore towns.	1,743,105	4,855	73,575	74,780	975	4.9	76.6	1,788	.042			* Includes Panruti and Cuddalore towns.
Tanjore, excluding Tanjore, Kumbakonam, Mayavaram, Negapatam and Tiruvadi towns.	1,940,168	3,631	12,426	11,646	252	14.4	46.2	770	.006			
Trichinopoly, excluding Trichinopoly and Srirangam towns	1,110,811	3,644	17,356	18,659	343	10.3	48.6	3,239	.015			
Madura, excluding Madura, Dindigul, Periyakulam and Palni towns	2,051,271	8,378	26,682	26,778	751	11.2	36.6	2,731	.013			
Tinnevely, excluding Tinnevely, Palanicothah and Tuticorin towns	1,642,231	5,376	21,700	15,235	1,093	4.9	13.9	1,503	.009			* Includes Tinnevely, Palanicothah and Tuticorin towns.
Coimbatore, excluding Coimbatore, Erode and Karur towns	1,599,654	7,824	27,184	27,373	668	11.7	40.9	2,395	.017			* Includes Karur town.
Salem, excluding Salem, Vaniyambadi and Tirupattur towns	1,619,224	7,846	35,879	36,151	701	10.9	51.6	2,167	.024			* Includes Vaniyambadi and Tirupattur towns.
Malabar (Wynad taluk)	88,091	999	9,218	9,434	79	12.6	119.4	1,115	.107			
Towns or other areas in which the shops were sold separately.												
Berhampore	23,599	5	3,063	2,603	22	.22	118.3	1,072	.110			
Vizagapatam, Bimlipatam and Vizianagaram towns	61,450	12	22,419	23,527	72	.16	326.8	853	.383			
Masulipatam, Guntur and Bezvada towns	64,038	21	26,928	45,958	27	.77	1702.1	2,372	.718			Figures of 9 months only.
Nellore	27,505	25	13,336	14,776	31	.80	476.6	887	.537			
Cuddapah	18,982	19	8,455	9,656	18	1.0	503.1	1,054	.477			

Statement showing the Consumption of Country Spirits, Distribution of Shops, &c., in 1887-88—cont.

Districts and Towns, &c., in which shops were sold separately.	Population.	Area in square miles.	QUANTITY CONSUMED AT PROOF STRENGTH.		Number of shops opened in 1887-88.	Square miles per shop in 1887-88.	Sale per shop in 1887-88.	Population per shop in 1887-88.	Consumption per head in 1887-88 (at proof).	Remarks.		
			1886-87.								1887-88.	
			GALS.	GALS.							GALS.	GALS.
1	2	3	4	5	6	7	8	9	10	11		
Towns or other areas in which the shops were sold separately—cont.												
Tadpatri and Gooty	13,958	19	3,616	4,265	2	9.5	1,893.0	6,979	.259			
Bellary cantonment	53,460	26	27,531	42,685	65	.40	636.7	823	.798			
Adoni and Hospet	32,660	5	5,006	8,724	14	.35	623.1	2,333	.267	* Excluding Hospet.		
Kurnool and Nandyal	29,236	23	4,426	5,415	11	2.09	492.3	2,658	.185	* Do. Nandyal.		
Madras	406,848	27	92,400	140,673	101	.26	1,392.8	4,018	.346			
The four outside shops of the Chingleput district	12,248	3	2,721	5,720	4	.75	1,430	3,061	.467			
The three Cantonment shops and Conjeevaram, Tiruvallur and Chingleput	72,924	18	9,432	12,162	27	.66	450.4	2,701	.167	* Excludes Chingleput and Tiruvallur towns.		
Vellore, Walajpet, Tirupati, Arcot, Gudiyatam, Chittoor and Arni	88,094	123	15,974	37,179	63	2.0	590.1	1,398	.422	* Excludes Tirupati, Arcot, Gudiyatam, Chittoor and Arni towns.		
Chidambaram, Panruti and Cuddalore	71,633	18	1,416	5,940	60	.3	99	1,194	.083	* Excludes Panruti and Cuddalore towns.		
Tanjore, Kumbakonam, Negapatam, Mayavaram and Tiruvadi	190,215	23	16,243	25,399	87	.26	291.9	2,186	.123	* Excludes Mayavaram and Tiruvadi towns.		
Trichinopoly and Srirangam	104,222	17	11,710	15,498	24	.70	645.7	4,343	.148			
Madura, Dindigul, Periyakulam and Palni	117,409	23	12,434	16,699	34	.68	461.7	3,453	.134			
Tinnevely, Palamcottah and Tuticorin	57,466	5	6,483	6,483	17	.29	381.3	3,389	.113	* Excludes Periyakulam and Palni towns.		
Coimbatore, Erode and Karur	58,036	18	11,170	10,810	53	.34	204	1,095	.186	* Excludes Karur town.		
Nilgiris	91,034	937	28,908	36,212	53	18.0	683.2	1,718	.397			
Salem, Vaniyambadi and Tirupattur	80,371	7	5,690	18,020	27	.26	667.4	2,977	.224	* Excludes Tirupattur and Vaniyambadi.		
Mangalore town, including 43 adjoining villages	60,009	† 64	17,837	10,285	60	1.0	171.2	1,000	.171			
Five towns of Malabar	167,589	† 32	17,837	14,763	184	.17	80.2	911	.088			
Total for rural farms—	20,871,892	92,605	490,995	487,703	9,231	10.0	53.2	2,261	.023			
Do. for towns—	20,554,026	92,389	327,171	454,960	8,975	10.3	54.3	2,290	.024			
	1,777,928	1,405	..	942,663	969	1.4	469.5	1,835	.256			
Grand Total, excluding Kistna district and Mangalore town.	22,331,954	93,794	818,166	942,663	10,022	9.3	81.6	2,228	.037			
	22,331,954	93,794	..	942,663	9,944	9.4	94.8	2,246	.042			

† The area of the town farms was extended during the second half of the year under review. No proper comparison can therefore be made with the previous year's results.

38. It will be seen from the above statement that, omitting the Kistna district and the town of Mangalore in which the excise system was introduced only on the 1st July 1886 and 1st April 1887, respectively, and for which, therefore, figures for 1886-87 are not available for comparison, the quantity of spirits consumed rose from 818,166 gallons in 1886-87 to 942,663 gallons in the year under report, while the total number of shops fell from 10,022 to 9,944. The causes of the variations in consumption have been explained below. The net increase may, generally speaking, be said to be due to favorable season and to the consumption resuming its normal level after the disturbance caused by the introduction of the new system. The average consumption per head of population increased, as compared with the previous year, from .023 to .024 of a gallon at proof in the rural parts, and from .224 to .256 of a gallon at proof in the towns. There was on an average one rural shop to every 10.3 square miles and 2,290 persons against one shop to every 10 square miles and 2,261 persons, respectively, in the previous year. There was an increase in the number of town shops, the average area and population supplied by each being 1.4 square miles and 1,835 persons, against 1.5 square miles and 1,846 persons. The sales per shop rose from 53.2 gallons at proof in rural parts, and 413.6 gallons at proof in towns, to 54.3 and 469.5 gallons, respectively.

39. As regards the consumption of different localities, the Bellary cantonment continues to hold its place as the first in the Presidency with an average of .793 of a gallon per head of population; the towns in Kistna, Nellore, Cuddapah and North Arcot follow next with rates varying from .718 to .422 of a gallon; the four outside shops of the Chingleput district, the Nilgiri plateau and Madras show rates of .467, .397 and .346 of a gallon, respectively. Among the rural tracts, the Wynaad taluk again ranks first with .107 of a gallon; the upland taluks of the Kistna district and the six taluks of the Kurnool district to the west of the Nallamalais come second and third, with rates of .090 and .073 of a gallon, respectively. The next in order are Anantapur, Chingleput, South Arcot, Cuddapah, Bellary, North Arcot, Salem, Nellore and Coimbatore, with rates varying from .049 to .017 of a gallon. The opium-consuming districts of Ganjam and Vizagapatam, and the toddy-drinking districts of Tanjore, Trichinopoly, Madura and Tinnevely occupy the last place.

40. The subjoined statement shows the strengths of the liquor consumed in excise tracts in the year under report as compared with the preceding year. A column has been added to show the total quantity consumed in each district, in terms of proof strength:—

Districts.	20° under-proof.		30° under-proof.		60° under-proof.		Total reduced to proof.	
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.
Ganjam	GALS. 239	GALS. 172	GALS. 5,853	GALS. 4,154	GALS. 50,728	GALS. 52,812	GALS. 24,579	GALS. 24,170
Vizagapatam	1,181	1,409	36,206	39,784	475	393	26,479	29,133
Kistna	* 22,214	29,196	* 76,420	126,083	* 1,473	1,112	* 71,855	112,059
Nellore	..	..	56,875	60,151	..	..	39,813	42,106
Cuddapah	6,500	6,454	54,877	59,315	..	48	43,614	46,703
Anantapur	16,817	22,517	17,820	20,524	..	..	25,928	32,380
Bellary	11,869	10,932	72,492	92,470	..	..	60,240	73,475
Kurnool	26,998	26,004	28,034	25,707	..	..	41,222	38,798
Madras	+ 77,868	{ 1,008 + 73,372	58,571	94,992	..	..	99,400	140,673
Chingleput	..	50	53,748	81,711	..	..	41,123	67,238
North Arcot	4,877	6,276	117,809	123,052	..	..	86,368	91,157
South Arcot	..	1,049	107,116	113,302	..	1,300	74,981	80,670
Tanjore	127	255	40,810	52,592	..	67	28,669	37,045
Trichinopoly	207	1,128	41,259	44,650	50	..	29,067	32,157
Madura	..	..	65,852	60,681	..	..	39,096	42,477
Tinnevely	48	2	29,111	29,378	3,210	2,006	21,700	21,718
Coimbatore	23,242	30,432	21,372	19,767	..	..	38,354	38,183
Nilgiris	11,509	14,845	23,144	34,766	..	..	28,908	36,212
Salem	11,735	14,452	45,973	60,816	..	95	41,570	54,171
South Canara { Mangalore town. ..	..	..	..	13,528	..	2,038	..	10,285
Malabar .. { Wynaad ..	11,523	11,793	..	..	..	..	9,218	9,434
.. { Five towns ..	16,531	10,579	4,052	4,686	4,438	7,550	17,837	14,763
Total ..	249,485	261,925	957,394	1,162,609	60,374	67,421	890,021	1,065,007

* Figures for 9 months from 1st July 1886 to 31st March 1886.

† Colombo arrack of 25° under-proof.

‡ Colombo arrack in terms of proof strength.

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

Causes of variations in consumption.

Ganjam.—The decrease occurs chiefly in the town of Berhampore. The Collector states that he is unable to account for the decrease and surmises that it might be due to increased consumption of intoxicating drugs and extensive illicit manufacture. The latter explanation can hardly be correct as the preventive arrangements are decidedly better now than they ever were before. Further inquiries will be made into the subject.

Vizagapatam.—The increase has not been satisfactorily explained by the Collector, but is believed to be due to the more efficient working of the Abkari staff. The bulk of the increase was in the Vizagapatam taluk. In the Sarvasiddhi taluk also the consumption rose from 478 gallons in 1886-87 to 958 gallons in the year under review; the low consumption of the former year was due to the malpractices of the renter who had an interest in the adjoining rented farm of the Godavari district and whose license was subsequently cancelled. The decrease in the Vizianagrum taluk was partly made up by the increase in the Bimlipatam taluk; the people from the former taluk are stated to have freely patronized the shops in the latter taluk where liquor was sold cheaper.

Nellore.—The increase is attributed by the Collector to the check on smuggling from the adjoining districts and to competition among the town shopkeepers who undersold one another.

Cuddapah.—The increase is stated by the Collector to be due to a favorable season.

Anantapur.—The increase is stated to be mainly due to the favorable character of the season and to the large influx of laborers in Gooty and Tadpatri on the Pennér and Chitravati railway bridges.

Bellary.—In this district the increase is attributed (a) to the comparatively favorable character of the season, (b) to the large money wages paid to those working in the Bellary Spinning and Weaving Mills, and (c) to the strength of the brigade which has almost reached its former numbers, the Burma expedition being over.

Kurnool.—The decrease is reported to be due to the higher selling prices of liquor and is not therefore a matter for regret. There was a falling off in all the taluks except Pattikonda where the increase was probably due to the progress of railway works.

Madras and Chingleput.—The increase in the sales of country spirits in these districts was, to some extent, the result of the strike among the Madras toddy-shopkeepers in October 1887, but it is also suspected that the lower-taxed country spirit is being clandestinely sold by the shopkeepers to holders of tavern licenses who flavour and pass it off as "foreign liquor." This suspicion is somewhat confirmed by the fact that the bulk of the increase in the Chingleput district occurred in the Saidápet taluk adjacent to Madras. The Inspector, Madras Town Circle, has been directed to have the accounts of wholesale and retail vendors of country spirits and of tavern-keepers frequently examined without previous notice, with a view to detection of this practice, if it exists, but, so far as his inquiries have gone, nothing has been discovered. The difference in the rates of duty charged on country spirits and "foreign liquor" offers great temptation to a fraud of this kind which, in a place like Madras, can probably be carried on without detection. The only remedy for the evil is to increase the duty on country spirits so as to approximate the tariff rate.

North Arcot.—The increase is reported by the Collector to be due to the influence of the Gangajatra festival, a kind of Saturnalia celebrated by the Hindus in imitation of the Mohurram and in which the consumption of strong drink is a principal feature.

South Arcot.—The increase in this district was confined to the three taluks bordering on French territory and was due to the arrangements alluded to at paragraph 28 *supra*.

Tanjore.—The increase is attributed to the favorable character of the season.

Trichinopoly.—The Collector of Trichinopoly, who appears to have made a careful inquiry into the causes of the increase, writes as follows:—"The latter half of the year was marked by a sudden return to the rate of consumption of some years

past in the towns and in the taluks of Trichinopoly, Musiri and Kulitalai. This improvement (which was very marked) took place in October and seems to be permanent. It can be explained in the towns as there was a sudden rise in prices in October 1886, but what its true cause was in the taluks I am unable to conjecture. It has been attributed to the terrible cholera epidemic which prevailed during the last cold season, but I do not think that this had much to do with it as the improvement was very noticeable two months before any case of cholera took place at all and still continues though the epidemic has nearly disappeared." Speaking of the increase in the towns in which the vend rents were considerably lower than in the previous year so that the shopkeepers could therefore afford to sell at low prices, he observes:—"There has been a great decrease in the number of cases of smuggling from Pudukkōta detected during the year and I believe also in the total quantity of liquor smuggled owing to the cases convicted having been more adequately dealt with and this, combined with the lower price, accounts for increasing sales."

Madura.—The increase is due to the consumption having resumed its normal level during the year under review. In the previous year there was a considerable falling off in consequence of the high prices charged by the farmers and shopkeepers who paid excessive amounts for their privileges.

Tinnevely, Coimbatore and Wynaad.—The variations in these districts are small and call for no remark.

Nilgiris.—The Collector attributes the increase (a) to the shops having been purchased by small capitalists who were personally interested in effecting large sales in order to meet the monthly kists, and (b) to the increased prosperity of coffee growers during the year.

Salem.—The increase is ascribed by the Collector to the lower selling prices which ruled during the year, owing probably to the reduction of the duty in Salem town from Rs. 2-3-0 to 1-12-0 per gallon.

Malabar-Five towns.—The decrease in these towns, notwithstanding the extension of the town limits during the second half of the year under review, was due to the difficulty alleged to have been experienced by the contractors in procuring sufficient supplies of toddy for distillation.

42. The following statement shows the revenue realised per gallon and the average reported selling prices in the several districts, the rural parts being shown separately from the towns:—

Districts and towns in which the shops have been separately sold.	Consumption of Country Spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof.	Rate of Excise duty per gallon at proof strength.	Total Revenue realized per gallon of proof.	Proportionate rate of Revenue per gallon of 30° under-proof.	Average reported retail selling price per gallon of 30° under-proof.
<i>Rural Tracts.</i>	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ganjam, excluding Berhampore town.	21,567	36,019	1 10 8	1 15 5	3 10 1	2 8 8	4 8 0
Vizagapatam (Coast taluks) excluding Vizagapatam, Bimlipatam and Vizianagrum towns.	5,606	(a) 5,930	1 1 1	1 12 7	2 13 8	2 0 0	3 8 0
Kistna, excluding Masulipatam, Guntūr and Bezvāda towns.	66,101	76,578	1 2 6	1 1 2	2 3 8	1 9 0	2 4 0 to 3 12 0
Nellore, excluding Nellore town.	27,330	60,274	2 3 3	2 10 2	4 13 5	3 6 2	4 8 0 to 5 0 0
Cuddapah, excluding Cuddapah town.	37,647	98,875	2 10 0	2 8 0	5 2 0	3 9 5	4 8 0
Anantapur, excluding Tadpatri and Gooty towns.	28,764	44,365	1 8 8	2 8 0	4 0 8	2 13 3	4 0 0
Bellary, excluding Bellary cantonment, Adōni and Hospet towns.	22,066	30,015	1 5 9	2 8 0	3 13 9	2 11 3	4 0 0 to 5 0 0
Kurnool (taluk west of Nallamalais, excluding Kurnool and Nandyāl towns).	33,383	66,887	2 0 0	1 14 0	3 14 0	2 11 5	3 12 0 to 4 8 0
Chingleput, excluding the four outside and the three cantonment shops and Conjeeveram, Chingleput and Tiruvallūr towns.	39,356	53,436	1 5 9	3 2 0	4 7 9	3 2 3	4 8 0 to 4 12 0
North Arcot, excluding Vellore, Wāljāpet, Tirupati, Arcot, Gudiyātām, Chittoor and Arni towns.	53,978	1,04,275	1 14 11	3 2 0	5 0 11	3 8 8	4 0 0 to 5 0 0

Districts and towns in which the shops have been separately sold.	Consumption of Country Spirits in terms of proof strength.	Rent for the privilege of vend.	Incidence of vend rents per gallon of proof.	Rate of Excise duty per gallon at proof strength.	Total Revenue realized per gallon of proof.	Proportionate rate of Revenue per gallon of 30° under-proof.	Average reported retail selling price per gallon of 30° under-proof.
<i>Rural Tracts—cont.</i>	GALS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
South Arcot (except Tindivanam, Cuddalore and Villupuram taluks and Chidambaram town).	First nine months. 30,913 Last three months. 10,066	..	..	2 13 9	2 13 9	2 0 0	3 12 0
South Arcot—the Tindivanam, Cuddalore and Villupuram taluks, except Cuddalore and Panruti towns.	First nine months. 23,348 Last three months. 10,403	..	..	2 13 9	2 13 9	2 0 0	3 12 0
Tanjore, excluding Tanjore, Kumbakonam, Mayavaram, Negapatam and Tiruvadi towns.	11,646	12,791	1 1 7	2 8 0	3 9 7	2 8 4	3 8 0 to 4 8 0
Trichinopoly, excluding Trichinopoly and Srirangam towns.	16,659	28,970	1 11 9	2 8 0	4 3 9	2 15 5	4 0 0
Madura, excluding Madura, Dindigul, Periyakulam and Palni towns.	26,778	69,922	2 9 9	1 14 0	4 7 9	3 2 3	4 8 0
Tinnevely, excluding Tinnevely, Palamcottah and Tuticorin towns.	15,235	39,386	2 9 4	2 8 0	5 1 4	3 8 11	4 0 0 to 4 8 0
Coimbatore, excluding Coimbatore, Erode and Karūr towns.	27,373	65,820	2 6 5	2 8 0	4 14 5	3 6 11	4 8 0
Salem, excluding Salem, Vaniyambadi and Tirupatūr towns.	36,151	95,371	2 10 2	2 8 0	5 2 2	3 9 6	4 8 0
Wynaad taluk of Malabar ..	9,434	15,000	1 9 5	4 0 0	5 9 5	3 14 7	6 0 0 (for 26° U.P.).
<i>Towns.</i>							
Berhampore ..	2,603	4,950	1 14 5	1 15 5	3 13 10	2 11 3	4 8 0
Vizagapatam, Bimlipatam and Vizianagrum towns.	23,527	(a) 26,487	1 2 0	1 12 7	2 14 7	2 0 7	3 0 0 to 3 8 0
Masulipatam, Guntūr and Bezvāda towns.	45,958	58,866	1 4 6	1 1 2	2 5 8	1 10 4	3 0 0 to 3 8 0
Nellore ..	14,776	20,333	1 6 0	2 10 2	4 0 2	2 12 11	4 8 0 to 5 0 0
Cuddapah ..	9,056	18,180	2 0 1	2 8 0	4 8 1	3 2 5	4 8 0
Tadpatri and Gooty ..	3,616	7,545	2 1 5	2 8 0	4 9 5	3 3 5	4 4 0
Bellary cantonment ..	42,685	66,516	1 8 11	4 0 0	5 8 11	3 14 3	4 8 0
Adōni and Hospet ..	8,724	14,676	1 10 11	2 8 0	4 2 11	2 14 10	4 0 0
Kurnool and Nandyāl ..	5,415	15,568	2 14 0	1 14 0	4 12 0	3 5 2	4 8 0 to 5 0 0
Madras (Pattai arrack) ..	67,301	86,004	1 4 5	4 0 0	5 4 5	3 11 1	4 8 0 to 5 4 0
Four outside shops ..	5,720	6,300	1 1 7	4 0 0	5 1 7	3 9 1	5 4 0
The three Cantonment shops and Conjeeveram, Chingleput and Tiruvallūr towns.	12,162	36,301	2 15 9	3 2 0	6 1 9	4 4 5	4 8 0 to 5 4 0
Vellore, Wāljāpet, Tirupati, Arcot, Gudiyātām, Chittoor and Arni.	1,100	..	..	3 9 2	3 9 2	* 2 8 0	4 0 0
Chidambaram town.	427	1,290	3 0 4	2 13 9	5 14 1	4 1 10	+ 4 0 0
Cuddalore and Panruti towns.	..	..	..	..	..	..	..
Tanjore, Kumbakonam, Negapatam, Mayavaram and Tiruvadi towns.	25,399	37,947	1 7 11	2 8 0	3 15 11	2 12 9	3 8 0 to 4 0 0
Trichinopoly and Srirangam ..	15,498	11,856	0 12 3	3 2 0	3 14 3	2 11 7	3 12 0
Madura, Dindigul, Periyakulam and Palni.	15,699	39,816	2 8 7	1 14 0	4 6 7	3 1 5	3 12 0 to 4 0 0
Tinnevely, Palamcottah and Tuticorin.	6,483	15,765	2 6 11	2 8 0	4 14 11	3 7 3	4 8 0
Coimbatore, Erode and Karūr ..	10,810	20,406	1 14 2	2 8 0	4 6 2	3 1 1	3 12 0
Nilgiris ..	36,212	56,406	1 8 11	4 0 0	5 8 11	3 14 3	5 4 0
Salem, Vaniyambadi and Tirupatūr.	18,020	18,563	1 0 5	2 8 0	3 8 5	2 7 6	3 8 0 to 4 0 0
Mangalore ..	10,285	12,520	1 3 5	1 6 10	2 10 3	1 13 7	3 0 0
Five towns of Malabar ..	14,763	13,112	0 14 2	1 9 9	2 7 11	1 11 11	3 4 0

(a) The rentals of arrack vend farms and independent arrack shops in the Vizagapatam district were Rs. 11,590 and Rs. 20,877, respectively, but as the arrack vend farmers of Bimlipatam and Vizianagrum taluks, who got their liquor at Rs. 2 per gallon at the Vizagapatam depôt, had the privilege of supplying spirits to the town shopkeepers at Rs. 2-8-0 per gallon of 30° under-proof they must have made a profit of at least 6 annas per gallon from the sales in these towns which amounted to 14,960 gallons in terms of 30° under-proof. Part of the rental paid by them was therefore really on account of the town shops and has been so adjusted in working out the incidence of revenue per gallon.

* Includes the surcharge of 8 annas per gallon of 30° under-proof.

† The selling price is obviously understated.

‡ Includes rent paid by monopoly supplier and the tree-tapping fees paid for toddy used for distillation.

§ This is the rent for the exclusive privilege of manufacture and vend.

|| Includes the incidence of the tree-tax calculated at 10 annas per gallon of 30° under-proof.

43. It will be observed from the above statement that the revenue realized per gallon of proof exceeded the tariff rate of duty (Rs. 5 per gallon of proof) in Cuddapah, North Arcot, Tinnevely, Salem, Wynaad, Bellary cantonment, Madras, the urban tracts of Chingleput, Nilgiris and Chidambaram. In several other districts and towns also the rate of revenue per gallon has increased as compared with the preceding year, and wherever this is not due to reckless bidding for the privilege of vend, the increase must be considered satisfactory.

44. A detailed statement showing the consumption of country spirits (in terms of proof), distribution of shops, &c., in each taluk and town of the excise and rented districts is printed as appendix A.

CHAPTER III.—THE FARMING SYSTEM.

45. The leases of the monopoly of the manufacture and vend of country spirits in the Inland taluks of the Vizagapatam District were sold by auction and those in the greater portion of the Agency tracts were continued to the former contractors on the same terms as in the preceding year. The rentals are given in the margin. The decrease in the ordinary taluks is attributed to the losses sustained by some of the previous year's renters which affected the bids for the year under report.

46. The consumption in the ordinary taluks amounted to 3,055 gallons of 30° under proof and 70,905 gallons of 60° under proof, against 3,460 gallons of 30° under proof and 57,814 gallons of 60° under proof, respectively, in the previous year. 97 stills were worked against 98, and 743 shops were opened against 712 in the previous year. The shopkeepers being mostly illiterate, no accounts of sales are kept or furnished by them to the renters. The figures furnished by the latter are therefore based on a rough estimate and cannot be relied on. The liquor consumed is manufactured chiefly from rice.

47. There is no restriction as to the quantity and strength of spirits consumed in the Agency tracts and there are no statistics, except for the Gunupur taluk in which 22,098 gallons of 60° under proof are returned as having been used in the year under report against 27,769 gallons in the last year. Every shopkeeper is permitted by his license to distil, and there were 1,027 shops against 761 in the previous year.

48. The arrack revenue of the marginally noted Agency tracts was under the direct management of Government. The current demand amounted to Rs. 25,635 against Rs. 26,544 in the previous year. The whole of this, as well as Rs. 5,982 of the arrear demand (Rs. 6,346), were collected before the close of the year, leaving a balance of Rs. 364. The demand in the Agency tracts of the Godáviri District was Rs. 15,118 against Rs. 13,228 in the preceding year. A sum of Rs. 184 was also collected in the Agency tracts of the Ganjam District in the shape of license-fees.

49. Except in the South Canara District, where the farms were let for 18 months from the commencement of the year under report, the last leases of the joint arrack and toddy farms came to a close on the 30th September 1887 and were resold for another year from the 1st October following. The revenue from this source in the Districts of Godáviri, Kistna, Kurnool and Malabar consists, therefore, of portions of the rentals of two leases. The total revenue obtained under this head for the year under review is shown below:—

	RS.
Godáviri (except Rajahmundry and Ellore Towns) ...	3,82,969
Kistna (except the Upland taluks and Masulipatam) ...	1,75,958
Cumbum and Márkápur taluks ...	53,155
South Canara (except Mangalore Town) ...	*1,68,855
Malabar (except Wynaad and the four municipal towns of Cannanore, Tellicherry, Calicut and Pálghat) ...	*1,58,113

* Inclusive of tree-tapping fees.

No comparison with the previous year's figures is possible, as the area managed under this system is not the same in both the years in Godáviri, Kistna, South Canara and Malabar.

50. The following statement shows the number of stills worked and the quantity of spirits manufactured under the combined arrack and toddy system:—

District.	MANUFACTURE.			NUMBER OF STILLS	
	20° under proof.	30° under proof.	60° under proof.	Sanctioned.	At work.
Godáviri	1886-87 ..	1887-88 ..	1886-87 ..	1,511	1,275
Kistna	1886-87 ..	1887-88 ..	1886-87 ..	1,467	1,188
Kurnool	1886-87 ..	1887-88 ..	1886-87 ..	1,945	971
South Canara	1886-87 ..	1887-88 ..	1886-87 ..	1,085	621
Malabar	1886-87 ..	1887-88 ..	1886-87 ..	125	106
	GALS.	GALS.	GALS.		
Godáviri	306	306	3,59,737	1,511	1,275
Kistna	16,700	154	2,86,971	1,467	1,188
Kurnool	183	154	2,00,782	1,945	971
South Canara	1,205	1,347	2,12,122	1,085	621
Malabar	763	1,205	26,266	125	106
	174	17,502	28,491	207	176
	18,550	1,52,594	2,32,634	324	273
	620	2,541	1,37,525	354	344

The decrease in the quantity of spirits manufactured in the Godáviri District is attributed to the untrustworthiness of the returns furnished by the renters. That in the Kistna District is more apparent than real as the figures for 1886-87 include the consumption (amounting to about 30,000 gallons in terms of 30° under proof) of the Upland taluks and Masulipatam Town from 1st April to 30th June 1886, during which period those tracts were under the joint arrack and toddy system. The increase in the Kurnool District is ascribed partly to the favorable character of the season and partly to the influx of a large number of laborers employed on railway works. The apparent decrease in South Canara is due to the inclusion in the previous year's figures of the consumption in the Mangalore Town farm which was brought under excise during the year under review. The figures shown against Malabar are not of much value as the renters do not generally keep or furnish correct accounts. The increase in the quantity of 30° under proof spirits manufactured in the South Canara and Malabar Districts was due to the removal of the restriction against the manufacture of strong spirits during the year.

There was a considerable reduction in the number of stills in the Kistna and South Canara Districts and a small reduction in Godáviri and Malabar. In Kurnool there was an increase which was apparently due to the increased demand for liquor caused by the large number of laborers employed on railway works in the Cumbum taluk.

51. The period of the administration of the toddy revenue embraced by this report comprises portions of two leases, viz., six months of the lease which terminated on the 30th September 1887 and six months of the succeeding lease.

The exclusive privilege of manufacturing toddy within their farms was not granted to the renters, the right sold to them being only that of sale.

The system of selling the toddy shops independently was extended to the following towns during the year:—

District.	Towns.	District.	Towns.
Vizagapatam	{ Bimlipatam. Vizianagrum.	North Arcot	{ Wálanjápet Arcot. Chittoor. Vellore. Gudiyátam. Arni.
Nellore	Nellore.	South Arcot	{ Tirupati. Panruti.
Cuddapah	Cuddapah.		
Anantapur	Tadpatri.		
Kurnool	Nandyál.		
Chingleput	{ Chingleput. Tiruvallúr.		

District.	Towns.	District.	Towns.
Tanjore	Tanjore.	Madura	Dindigul.
	Kumbakonam.		Palni.
	Máyavaram.	Tinnevelly ...	Periyakulam.
	Tranquebar.		Tinnevelly.
	Negapatam.		Palamcottah.
	Tiruválúr.	Coimbatore • ...	Tuticorin.
	Kodavásal.		Erode.
	Mannárgudi.	Salem	Karúr.
			Vániyambádi.
			Tirupatúr.

The Tanjore District, the whole of which was, during the previous year, farmed by the late Tavasimuthu Nadar, was, for the first time, sub-divided into small farms, with the result of a large increase in the rentals secured.

The duty on toddy imported from the Nizam's Dominions into the Bellary and Kurnool Districts was reduced from one rupee on every 25 gallons to one rupee on every 100 gallons, the latter rate, which is about 5 per cent. *ad valorem*, being in conformity with the articles of the Commercial Treaty of 1802 (*vide* G.O., dated 12th August 1887, No. 775, Revenue).

52. The current demand of toddy revenue in the year under report is compared below with that in the preceding year :—

District.	DEMAND IN		Increase or Decrease.
	1886-87.	1887-88.	
	RS.	RS.	RS.
Ganjam	13,769	15,024	+ 1,255
Vizagapatam	42,121	38,848	— 3,273
Godávári (Rajahmundry and Ellore Town shops)	38,574	39,573	+ 999
Kistna (Upland taluks and Masulipatam Town)	18,186	46,571	+ 28,385
Nellore	28,844	37,311	+ 8,467
Cuddapah	76,449	93,920	+ 17,471
Anantapur	1,25,780	2,03,432	+ 77,652
Bellary	1,81,801	2,22,138	+ 40,337
Kurnool (except Cumbum and Márkápur taluks)	2,34,310	2,47,197	+ 12,887
Chingleput	1,71,859	1,80,416	+ 8,557
North Arcot	2,31,021	2,50,078	+ 19,057
South Arcot	1,51,541	1,40,615	— 10,926
Tanjore	4,91,249	5,93,887	+ 1,02,638
Trichinopoly	84,286	1,02,453	+ 18,167
Madura	84,184	1,08,295	+ 23,811
Tinnevelly	1,00,894	1,14,558	+ 13,664
Coimbatore	2,18,750	2,86,533	+ 67,783
Salem	2,55,246	2,93,783	+ 38,537
South Canara (Mangalore Town) ...	* 14,574	* 23,000	+ 8,426
Malabar (five towns)	* 68,433	* 85,889	+ 17,456
Total ...	26,32,171	31,23,521	+ 4,91,350

* Inclusive of tree-tapping fees. As the tappers in Mangalore Town supply toddy both to the Town toddy shopkeepers and the Town distiller, the total fees paid them has been distributed between the arrack and toddy revenue in the proportion of the arrack and toddy rentals. In Malabar, the tree-tax on trees licensed on the application of Town toddy shopkeepers only has been included in the demand for purposes of comparison.

It will be observed that there was an increase in all the districts, except Vizagapatam and South Arcot. The increase was most marked in the Tanjore District where the sub-division of farms led to keen competition.

53. The "dowle" system of levying the toddy revenue, with the minor improvements described in paragraph 45 of last year's report, was in force within the Madras Abkári limits till the 30th September 1887, after which the tree-tax system was introduced. A detailed account of the latter

is given in the following Chapter. The arrear and current demand up to 30th September 1887 amounted to Rs. 11,497 and Rs. 1,84,804, respectively, and the total collections (arrears and current) to Rs. 1,83,922,* against Rs. 1,86,789 in the corresponding period of the previous year. The particulars of toddy shops opened during the first six months of the year, both in the inside and outside limits, are shown below :—

Class.	Number of shops opened.	Number of trees allowed to each class.	Daily rate of each class.
I	57	312	RS. A. P. 3 4 0
II	36	240	2 8 0
III	239	156	1 10 0
IV	177	96	1 0 0

54. The following statement shows the particulars of shops and the incidence of taxation per head of population derived from the toddy and combined arrack and toddy revenue.

STATEMENT showing 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.		Population per shop.		Square miles per shop.		Incidence of revenue per head.		Increase or Decrease of revenue.
			1886-87.		1887-88.		1886-87.		1887-88.		1886-87.		1887-88.		
			4	5	6	7	8	9	10	11	12	13	14	15	
1	2	-3													16
Combined Arrack and Toddy.															
Godavari (excluding Rajahmundry and Ellore Towns and their suburbs).	1,708,012	7,237	..	5,115	..	2,876	..	RS. 3,82,969	..	594	..	2.5	..	RS. A. P. 0 3 6	..
Kistna (excluding the Upland taluks and Masulipatam Town).	755,301	3,635	..	3,710	..	3,386	..	1,75,958	..	223	..	1.07	..	0 3 9	..
Kurnool (Cumbum and Markapur taluks).	193,895	2,154	271	276	235	247	42,577	53,155	825	755	9	8.7	0 3 6	0 4 4	10,578
South Canara (except Mangalore Town and 43 adjoining villages).	895,842	3,838	..	1,312	..	1,004	..	* 1,68,855	..	892	..	3.8	..	0 3 2	..
Malabar (rented tracts)	2,098,563	4,734	9,755	10,226	8,282	8,030	1,37,392	* 1,58,113	253	261	.57	.53	0 1 1	0 1 0	20,721
Toddy.															
Ganjam	1,749,604	8,311	609	662	501	490	13,769	15,024	3,492	3,571	16.6	16.9	0 0 1.5	0 0 1.6	1,255
Vizagapatam	1,750,468	6,099	1,037	1,095	875	916	42,121	38,848	2,000	1,955	6.9	6.6	0 0 4.5	0 0 4.1	3,273
Godavari (Ellore and Rajahmundry Towns and their suburbs).	83,500	108	..	90	..	90	..	39,573	..	928	..	1.2	..	0 7 7	..
Kistna (Upland taluks and Masulipatam Town).	793,179	4,836	1,138	1,146	504	633	18,186	46,571	1,574	1,256	9	7.6	0 0 4.4	0 0 11	28,385
Nellore	1,220,235	8,739	1,172	1,194	761	707	28,844	37,311	1,604	1,501	11.4	11.3	0 0 4.5	0 0 5.8	8,467
Cuddapah	1,121,038	8,745	903	933	668	700	76,449	93,920	1,678	1,602	13.09	12.4	0 1 1	0 1 4	17,171
Anantapur	599,889	5,103	1,231	1,225	881	838	1,25,780	2,03,432	681	716	6.7	6.1	0 3 4	0 5 11	77,632
Bellary	736,807	5,904	981	930	738	708	1,81,801	2,22,138	998	1,041	9	8.3	0 3 11	0 4 9	40,337
Kurnool (excluding Cumbum and Markapur taluks).	484,652	5,379	796	783	730	647	2,34,310	2,47,197	664	749	7.3	8.3	0 7 8	0 7 10	12,887
Chingleput (exclusive of the outside limits of Madras).	881,381	2,643	638	642	608	620	1,71,859	1,80,416	1,450	1,422	4.3	4.2	0 3 1	0 3 3	8,557
North Arcot	1,817,814	7,255	1,494	1,685	1,266	1,492	2,31,021	2,50,078	1,435	1,219	5.7	4.8	0 2 1	0 2 2	19,637
South Arcot	1,814,738	4,873	562	621	533	582	1,51,511	1,40,615	3,405	3,066	9.1	8.2	0 1 4	0 1 2.8	10,926
Tanjore	2,130,383	3,654	3,340	3,319	2,314	2,373	4,91,249	5,03,887	921	897	1.5	1.5	0 3 8	0 4 5	1,02,638
Trichinopoly	1,215,033	3,661	322	382	245	312	84,286	1,02,453	4,959	3,894	14.5	11.4	0 1 1	0 1 4	16,167
Madura	2,168,680	8,401	2,648	2,522	1,109	1,198	84,484	1,08,295	1,956	1,810	7.5	7	0 0 7.5	0 0 9.5	23,811
Tinnevely	1,699,747	5,381	2,361	2,422	988	1,067	1,00,894	1,14,558	1,756	1,593	5.5	5.4	0 0 11.4	0 1 1	15,664
Coimbatore	1,657,690	7,842	1,161	1,215	993	1,041	2,18,750	2,86,533	1,770	1,364	7.8	7.5	0 2 1	0 2 9	67,783
Salem	1,689,595	7,653	1,633	1,673	1,171	1,257	2,55,246	2,93,783	1,366	1,273	6.5	6	0 2 7	0 2 11	38,537
South Canara (Mangalore Town with 43 adjoining villages).	60,000	64	..	72	..	70	..	* 23,000	..	857	..	.91	..	0 6 2	..
Five Towns of Malabar	167,580	33	281	281	281	281	68,433	85,889	596	586	.11	.11	0 6 6	0 8 2	17,456
Madras Abkari limits	505,848	226	675	576	675	573	3,62,186	3,17,815	749	878	.33	.39	0 11 5	0 10 1	44,371

* Includes the tree-tapping fees in the rural parts of South Canara and the tree-tax in the rural parts of Kottayam and Calicut taluks, respectively.
† Inclusive of tree-tapping fees—ride foot-note to statement at paragraph 52 *supra*.

55. In the Godavari, Kistna and South Canara Districts the systems in force in the years 1886-87 and 1887-88 were so different that it has been found impossible to make a fair comparison of the results for each year. There has been, generally speaking, an increase in the number of shops which is due to the sub-division of farms. Many tracts of country which were formerly neglected by the large farmers and in which arrack and toddy could only be obtained illicitly, are now receiving attention and the loss of revenue and the demoralisation of the people arising from illicit practices are thus prevented. In the majority of the districts the incidence of revenue per head of population is higher than in the previous year owing to the higher rentals secured for the farms and shops.

CHAPTER IV.—THE TREE-TAPPING SYSTEM.

56. The tree-tax system of levying the toddy revenue was introduced into the tract known as the "Madras Abkari limits," from 1st October 1887, in lieu of the system of daily dowlas which had been in force there for over half a century. For the efficient working of the new system, the Abkari establishment was completely reorganized, as shown in the margin, and was placed under the immediate orders of the Deputy Commissioner of Salt and Abkari Revenue, Central Division, the Collector and the Deputy Collector of Madras being entirely relieved of the administration of the Excise revenue.

Its introduction into the Madras Abkari limits.

Old Establishment.		New Establishment.	
	RS.		RS.
1 Superintendent	200	1 Inspector	306 (Average pay.)
1 Assistant Superintendent	100	1 Assistant Inspector	150 (Do.)
1 Do.	50	12 Sub-Inspectors at Rs. 43 (average pay) each	516
1 Accountant	50	1 Head clerk and Accountant	50
1 Gumastah	20	1 Second Clerk	35
12 Gumastahs on Rs. 15 each	180	1 Clerk	25
21 Conicopillays on Rs. 15 each	315	1 Do.	20
4 Inspectors on Rs. 15 each	60	2 Clerks on Rs. 15 each	30
4 Deputy Inspectors on Rs. 12 each	48	1 Shroff	20
1 Shroff	15	1 Attender	10
1 Assistant Shroff	14	1 Munchi	9
1 Duffadar	10	2 First-grade peons on Rs. 8 each	16
1 Do.	7	15 Second-grade peons on Rs. 7 each	105
73 Peons on Rs. 7 each	511	28 Third-grade peons on Rs. 6 each	168
		Travelling allowance for Inspector and Assistant, at Rs. 69 each	120
Total	1,580	Total	1,580

57. Great opposition to the change was manifested at the outset and all the toddy shopkeepers joined in a strike and refused to take out licenses and petitioned Government representing their grievances. The Government, being anxious to cause as little hardship as possible to the old licensees, made certain concessions, the most important of which were the substitution of half-yearly for annual tapping licenses and the exemption of the shopkeepers from the liability to pay profession-tax to the municipality; the shopkeepers, however, still held out and it was not until licenses began to be issued to outsiders that they saw the uselessness of further opposition and applied for licenses. The strike lasted for about a month, during which period all the toddy shops were closed. During the strike, toddy was supplied to bakeries from the mofussil. The sales of Pattai and Colombo arrack and of beer increased, to some extent, in consequence of the strike.

58. Under the old system the classification of shops depended upon their dowlas, that is, upon the minimum number of trees on which the shopkeepers were bound to pay the daily fee. It was considered that this classification, which had been made years ago, could not be adopted for the purpose of assessing the license-fees sanctioned by Government. Orders were accordingly issued for a reclassification of the shops, with the following result.

Class.				Number of shops sanctioned in 1886-87.	Number of shops sanctioned in 1887-88.
I	...	...	...	57	80
II	...	...	...	36	49
III	...	...	...	239	209
IV	...	...	...	165	183
Total ...				497	521

A large number of temporary shops for the sale of palmyra toddy were usually sanctioned during the palmyra season, the permanent shops being restricted to the sale of cocoanut toddy; this distinction between cocoanut and palmyra toddy shops was abolished from 1st October 1887 and both descriptions of toddy were allowed to be sold in the same shop. The result was a decrease in the number of temporary shops, of which there were only 55 during the year under review as against 178 in the previous year. This accounts for the small increase in the number of permanent shops sanctioned.

59. The shopkeepers were allowed to take out tree-tapping licenses for any number of trees, subject to a minimum of 30 trees for the first license.

Results of the system. Supplementary licenses were granted for not less than 10 trees.

The tree-tax as well as the shop license-fee was collected in equal monthly instalments. The following statement shows the number of trees of each kind for which licenses were obtained by shopkeepers from October 1887 to the close of the year under review:—

				Cocoanut.	Palmyra.	Date.
First-class shops	...	...	...	19,872	2,280	130
Second-class shops	...	...	...	8,580	1,452	177
Third-class shops	...	...	...	29,314	6,468	285
Fourth-class shops	...	...	...	9,487	13,347	1,030
Temporary shops	...	...	...	...	5,038	...
Total ...				67,253	28,585	1,622

The tree-tax on the above amounted to Rs. 1,31,086, of which Rs. 1,17,867 fell due within the year. The demand on account of license-fees on toddy shops was Rs. 15,144. The total revenue realized from toddy during the half-year under the new system was therefore Rs. 1,46,230 against Rs. 1,81,900 in the corresponding period of the previous year. The decrease was doubtless due to the strike and has been more than made good by increased receipts under excise duty on country spirits.

60. The results of the working of the tree-tax system in Malabar for the lease which terminated on the 30th September 1887 were given in paragraph 50 of last year's report; it is now therefore necessary to

notice only the effect of the changes introduced from 1st October 1887. The following statement shows the number of trees for which licenses were taken out in the several tracts in which the system was in force,

Name of tract, &c., for the supply of which tapping licenses were issued.	PARTICULARS OF TREES LICENSED.							
	Sago.		Cocoanut.		Palmyra.		Total.	
	Number.	Fees at Rs. 6 per tree.	Number.	Fees at Rs. 3 per tree.	Number.	Fees at Re. 1 per tree.	Number.	Fees.
<i>Joint Arrack and Toddy farms.</i>		RS.		RS.		RS.		RS.
Calicut rural farms	721	4,326	1,862	5,586	..	..	2,583	9,912
Kottayam rural farms	..	..	5,634	16,902	..	..	5,634	16,902
Cochin farm	..	..	1,301	3,903	..	..	1,301	3,903
Total ..	721	4,326	8,797	26,391	..	..	9,518	30,717
<i>Distilleries.</i>								
Cannanore distillery	..	..	917	2,751	..	..	917	2,751
Calicut do.	23	138	918	2,754	..	..	941	2,892
Palghat do.	..	..	..	..	817	817	817	817
Total ..	23	138	1,835	5,505	817	817	2,675	6,460
<i>Independent Toddy shops.</i>								
Cannanore Town	..	..	2,686	8,058	..	..	2,686	8,058
Tellicherry	..	..	3,635	11,055	..	..	3,635	11,055
Calicut	624	3,744	7,410	22,230	3	3	8,037	25,977
Palghat	..	..	..	..	660	660	660	660
Total ..	624	3,744	13,781	41,343	663	663	15,068	45,750
Grand Total ..	1,368	8,208	24,413	73,239	1,480	1,480	27,251	82,927

61. The figures do not admit of comparison with those of the previous year as the

system was introduced only in October 1886. There was, however, a decided improvement in the number of trees tapped, as, excluding from the above statement 11 sago, 51 cocoanut and 15 palmyra trees tapped during the first half-year, the remainder, licensed in the Calicut taluk and the towns of Cannanore, Tellicherry, Calicut, Palghat and Cochin between 1st October 1887

	Number tapped between 1st October 1886 and 30th September 1887.			Number tapped between 1st October 1887 and 31st March 1888.		
	C.	P.	S.	C.	P.	S.
Calicut taluk, rural parts ..	1,144	..	871	1,362	..	721
Cannanore Town	2,420	..	..	2,586	..	..
Tellicherry	1,564	..	..	3,385	..	..
Calicut	4,602	1	443	7,410	3	624
Palghat	..	285	..	..	660	..
Cochin	1,084	..	..	1,301	..	..

and 31st March 1888, exceeds the number licensed during the twelve months from October 1886 to September 1887. The increase is to a certain extent due to the extension of the town areas, but this alone cannot account for the whole of the difference. At the close of the current lease the revenue in the rural parts of the Calicut taluk is likely to be more than the guarantee (Rs. 12,100) offered by the renter during the previous lease and that in the rural parts of Kottayam to approximate the rental under the old system, viz., Rs. 22,000. The receipts from the town toddy shops will amount to about a lakh of rupees or double those under the preceding lease. The effect of the change on the receipts of the year under report will be apparent from the fact that the total collections of Abkari revenue in Malabar in 1887-88 amounted to Rs. 3,27,192 against Rs. 2,91,588 in 1886-87.

62. The system of levying a license-fee on each toddy drawer exercising his calling

The South Canara system. continued to give satisfactory results in South Canara. The licenses were made quarterly in the town and suburbs of Mangalore, the fee being fixed at Rs. 6 per quarter. The reduced rate of Rs. 3 per half-year was charged in the hill tracts. In all other parts of the district the rate was Rs. 9 for a half-yearly license, except in certain inland tracts, while the fee was reduced to Rs. 3 for the half-year from April to September in consideration of the fact that palmyras, which chiefly grow there, do not produce toddy freely during

that period and that drawers cannot get more than a small number of cocoanut trees.

	No.	Fees. rs.
1st Quarter	577	3,462
2nd "	470	2,820
3rd "	754	4,524
4th "	472	2,832

The number of quarterly licenses taken out in the Mangalore Town is given in the margin. The number during the two halves of the previous year was 314 and 384, respectively. The subjoined state-

ment shows the number of half-yearly licenses taken out in the rural parts :—

		NUMBER OF LICENSES ISSUED.					
		Half-yearly licenses at Rs. 9 each.		Half-yearly licenses at Rs. 3 each.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.
1		2]	3	4	5	6	7
			rs.		rs.		rs.
Mangalore taluk ..	{ 1st half-year	475	4,275	1,222	3,666	1,697	7,941
	{ 2nd half-year	1,869	16,821	93	279	1,962	17,100
Kasaragôd ..	{ 1st half-year	984	8,856	1,346	4,038	2,330	12,894
	{ 2nd half-year	2,556	23,004	28	84	2,584	23,088
Uppinangadi ..	{ 1st half-year	..	..	1,322	3,966	1,322	3,966
	{ 2nd half-year	1,112	10,008	188	564	1,300	10,572
Udipi ..	{ 1st half-year	913	8,217	916	2,748	1,829	10,965
	{ 2nd half-year	1,726	15,534	85	255	1,811	15,789
Coondapogt ..	{ 1st half-year	326	2,934	49	147	375	3,081
	{ 2nd half-year	354	3,186	37	111	391	3,297
Total ..	{ 1st half-year	2,698	24,282	4,855	14,565	7,553	38,847
	{ 2nd half-year	7,617	68,553	431	1,293	8,048	69,846

63. It will be observed that the number of 3-rupee licenses is larger in the first than in the second half-year, which follows from the remarks already made in the last paragraph. The total number of licenses taken out in the first half-year falls short of that in the second half-year in consequence of the south-west monsoon. As compared with the previous year, the number of licenses in the town shows an increase, which is due to the extension of the town limits; the 9-rupee licenses show a decrease in both the half-years as compared with the 6-rupee licenses of the preceding year, being 2,698 and 7,617 against 4,502 and 8,684, respectively, while the 3-rupee licenses show a corresponding increase, being 4,855 and 431 against 2,216 and 398, respectively. The amount derived from license-fees was Rs. 1,22,331 against Rs. 93,240 in the previous year, and the total Abkâri revenue of the district was Rs. 2,25,201 against Rs. 2,07,230 in 1886-87, showing a net increase of nearly Rs. 18,000.

64. When the scheme was first introduced, it was estimated that, on an average, a tapper would tap about 15 trees, but inquiry goes to show that this estimate was too low and that tappers usually work about 25 trees. The latter estimate derives some weight from the fact that out of about 40,000 toddy drawers in South Canara above the age of 20 and able to draw toddy, the number of license holders is on the average less than 8,400, from which it might be inferred that licenses are taken out only by the more active men who are able to work the largest number of trees. Assuming that 20 trees were tapped by every licensee, about $7,553 \times 20 = 1,51,060$ trees were tapped in the first, and about $8,048 \times 20 = 1,60,960$ trees in the second half-year. The total fees collected during the two half-years being Rs. 38,847 and Rs. 69,846, the incidence per tree amounts to about 4 and 7 annas per half-year, respectively. The incidence in Mangalore Town amounts to less than 5 annas per quarter. These rates are considerably lower than those in force in the districts in which the tax is levied on each tree.

CHAPTER V.—FOREIGN LIQUOR.

65. The bulk of the revenue under this head is derived from Colombo arrack shops in the Town of Madras and from taverns throughout the Presidency. There were 48 of the former, which were sold for Rs. 1,18,848 against Rs. 1,96,838, the actual collections in the previous year. The decrease was due partly to the extravagant bids of 1886-87, which there was great difficulty in realising, and partly to the enhancement of the tariff rate of duty on spirits from Rs. 4 to Rs. 5 per gallon of London proof. There were no resales of Colombo arrack shops during the year; 47 of the 48 shops were purchased by the late Thavasimuthu Nadar. The total realisations on this account during the year amounted to Rs. 1,00,922; the balance was realised after the close of the year. ..

66. The quantities of Colombo arrack (in terms of proof strength) imported into Madras during the last five years are shown below :—

	Gals. (proof.)									
1883-84	...	...	...	...	...	...	...	...	...	66,736
1884-85	...	...	...	...	...	...	...	...	...	86,324
1885-86	...	...	...	...	...	...	...	...	...	97,729
1886-87 *	...	...	...	...	...	...	...	...	...	27,661
1887-88	...	...	...	...	...	...	...	...	...	73,372

67. The number of taverns sold by auction during the year was 415 against 411, and the rentals amounted to Rs. 82,636 against Rs. 52,715 in the previous year. Almost the whole of the increase was obtained in the Madras, Chingleput and North Arcot Districts, in which there was keen competition. A detailed statement showing the number of tavern and other fixed fee licenses issued during the year and the fees realised thereon, as compared with similar particulars for the preceding year, is subjoined. The variations in the number of licenses do not call for any special remark. The decrease in fees was due to the lower rental of the Colombo arrack shops during the year, which has been already explained :—

* 34,723 gallons were also excised in 1886-87 from old stocks in the hands of Government.

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

Kind.	1886-87.		1887-88.		Increase or decrease.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
Spirits	GALS. 136,929	RS. 5,75,289	GALS. 194,787	RS. 9,00,568	+ 57,858	+ 3,25,279
Wines and liqueurs	64,581	78,315	65,638	72,539	+ 1,057	+ 5,776
Ale, beer and porter	325,378	20,120	418,768	24,546	+ 93,390	+ 4,426
Other sorts	505	13	457	40	- 48	+ 27
Total ..	527,393	6,73,737	679,650	9,97,693	+ 152,257	+ 3,23,956

The increase under spirits is due to larger imports of Colombo arrack. Wines and liqueurs show an increase in quantity, but a decrease in duty, in consequence of the increase being chiefly under the cheaper sort of wines. In the imports of the more valuable wines, viz., champagne, there was a decrease of nearly 1,000 gallons. The imports of beer continue to show an increase.

69. The subjoined statement shows the quantities of spirits (potable and methylated) excised from distilleries, &c., at the tariff rates:—

Where excised.	POTABLE SPIRITS.		METHYLATED SPIRITS.	
	Quantity (reduced to London proof).	Duty.	Quantity.	Duty.
Aska Distillery	GALS. 640	RS. 3,199	GALS. ..	RS. ..
Nellore Excise Depot	10	48	..	..
Madras Custom House	+ 3,207	16,038	..	..
Ranipet Distillery	4,174	20,768	1,322	81
Nellikuppam Distillery	2,174	10,872	9,948	381
Coimbatore do.	2	10	..	..
Aravanghat do.	5,566	27,832	..	..
Suramangalam do.	9	45	..	..
Total ..	15,761	78,812	11,270	462

* 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.

70. 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 applied for a renewal of his license for the Aravanghat brewery, but as he did not brew in the previous year in pursuance of an understanding between himself and the Murree Brewery Company and the latter appeared to be able to meet the whole of the demand, the application was refused.

71. The total quantity of beer brewed during the year amounted to 570,240 gallons against 600,000 gallons in the preceding year. The issues amounted to 512,364 gallons against 534,787 gallons, as per particulars given below:—

	1886-87.	1887-88.
	GALS.	GALS.
Issued to the Commissariat Department	499,000	460,796
Sold to the public	35,787	51,568
Total ..	534,787	512,364

Duty at one anna per gallon was collected during the year on the beer issued to the public during the last quarter of 1886-87 and the first three-quarters of 1887-88 (including 7 days in January 1888). The total collections amounted to Rs. 2,854.

CHAPTER VI.—OPIUM.

72. The total number of chests of opium imported into the Presidency during the year under report amounted, according to advices received from Indore, to 468 and the duty thereon adjusted by the

District.	Wholesale licenses.		For the sale of liquor not to be drunk on the premises.		Taverns, i.e., for the retail sale of liquor to be consumed on the premises including Colombo arrack shops in Madras.		Hotels and Boarding-houses.		Refreshment rooms as maintained by, or under the supervision and control of, Railway Companies, &c.		Other refreshment rooms.		Occasional licenses.		Special licenses.		Total.		Remarks.
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	
Ganjam ..	1	25	12	600	2	112	..	..	..	..	..	..	..	..	..	..	15	737	
Vizagapatam ..	1	25	12	600	3	57	..	..	..	..	..	..	..	..	..	..	16	682	
Godavari ..	1	25	11	550	6	146	..	..	..	..	..	..	..	..	..	..	18	967	
Kistna ..	2	50	21	1,050	32	3,035	..	..	..	..	..	..	..	..	..	..	55	4,490	
Nellore ..	4	100	17	850	27	2,344	..	..	..	..	..	..	..	..	..	..	48	3,444	
Cuddapah ..	..	..	6	300	12	1,112	..	..	..	..	..	..	..	..	..	..	17	2,037	
Anantapur ..	..	..	8	400	14	2,094	..	..	..	..	..	..	..	..	..	..	18	508	
Bellary ..	..	..	5	250	3	2,556	..	..	..	..	..	..	..	..	..	..	23	3,129	
Kurnool ..	..	..	5	250	9	1,128	..	..	..	..	..	..	..	..	..	..	10	2,981	
Madras ..	35	875	36	5,600	97	1,534	..	..	..	..	..	..	..	..	..	..	30	1,834	
Chingleput ..	..	..	8	400	17	475	..	..	..	..	..	..	..	..	..	..	17	798	
North Arcot ..	..	..	13	650	39	711	..	..	..	..	..	..	..	..	..	..	11	1,014	
South Arcot ..	..	..	16	800	15	120	..	..	..	..	..	..	..	..	..	..	11	400	
Tanjore ..	..	..	15	750	22	2,100	..	..	..	..	..	..	..	..	..	..	19	570	
Tiruchinopoly ..	..	..	11	550	17	1,505	..	..	..	..	..	..	..	..	..	..	19	2,173	
Madura ..	..	..	13	650	17	6,958	..	..	..	..	..	..	..	..	..	..	27	1,566	
Tinnevely ..	..	..	16	800	15	11,765	..	..	..	..	..	..	..	..	..	..	26	7,383	
Coimbatore ..	..	..	13	650	39	9,147	..	..	..	..	..	..	..	..	..	..	59	5,213	
Nilgiris ..	..	..	25	1,250	36	8,922	..	..	..	..	..	..	..	..	..	..	61	10,147	
Salem ..	..	..	21	1,050	16	797	..	..	..	..	..	..	..	..	..	..	16	789	
South Canara ..	..	..	6	300	12	1,287	..	..	..	..	..	..	..	..	..	..	24	1,197	
Makhar ..	..	..	3	150	12	1,479	..	..	..	..	..	..	..	..	..	..	38	2,112	
Total ..	51	1,275	348	20,200	459	249,533	..	..	..	..	..	..	..	..	..	..	33	2,668	
	65	1,625	330	18,300	463	2,014	..	..	..	..	..	..	..	..	..	..	33	2,668	

* This includes 4 auctioneer's licenses at Rs. 5 each.

Accountant-General to Rs. 3,27,600. The number of chests imported into each district during the year is compared below with that imported in the preceding year:—

District.	NUMBER OF CHESTS IMPORTED.	
	1886-87.	1887-88.
Vizagapatam	116	116
Godáviri	233	236½
Kistna	19	39
Cuddapah	20	9
Bellary	4	4
Kurnool	1	1*
Madras	42	60½
North Arcot	...	1
South Canara	½	1
Total ...	435½	468

* Imported for the Banganapalle State.

72. A sum of Rs. 55,900 was also adjusted by the Accountant-General on advices received from the Collector of Sea Customs, Bombay, on account of opium supplied to the Native States of Travancore and Cochin. The total amount credited to pass duty on opium was therefore Rs. 3,83,500 against Rs. 3,59,450 in the preceding year. Adding to this the sum of Rs. 2,69,312 collected in the Presidency on account of rentals for the monopoly of vend, the total opium revenue for the year comes to Rs. 6,52,812 against Rs. 6,76,318 in the previous year. The decrease is principally due to the falling off in the rentals in the Godáviri District where there was no competition owing to the withdrawal from the business of certain Márwadi firms who purchased the farms in the previous years. The following statement shows the sums for which the farms in the several districts were sold during the year as compared with 1886-87:—

District.	OPIUM RENTALS.		Increase or decrease.
	1886-87.	1887-88.	
1	2	3	4
	RS.	RS.	RS.
Ganjam	22,190	23,030	+ 840
Vizagapatam	* 56,240	* 48,976	— 7,264
Godáviri	1,05,326	+ 73,850	* — 31,476
Kistna	27,004	22,278	— 4,726
Nellore	1,995	5,860	+ 3,865
Cuddapah	7,721	6,863	— 858
Anantapur	1,699	1,659	— 40
Bellary	4,593	4,409	— 184
Kurnool	9,265	7,435	— 1,830
Madras	21,910	21,205	— 705
Chingleput	5,155	7,125	+ 1,970
North Arcot	6,140	11,250	+ 5,110
South Arcot	1,673	1,405	— 268
Tanjore	5,766	5,279	— 487
Trichinopoly	4,905	3,736	— 1,169
Madura	4,210	5,028	+ 818
Tinnevely	1,787	1,577	— 210
Coimbatore	4,436	5,258	+ 822
Nilgiris	3,630	3,650	— 30
Salem	6,135	4,880	— 1,255
South Canara	1,646	1,435	— 211
Malabar	6,905	7,178	+ 273
Total ...	3,10,381	2,73,366	— 37,015

* These figures include Rs. 9,000 and Rs. 12,000, respectively, the rent for the exclusive privilege of supplying opium to the Hill tracts.

† Exclusive of the rentals in the Agency tracts.

74. The decrease in the rentals obtained for the Vizagapatam, Kistna, Kurnool and Salem Districts is ascribed to the reckless bidding of the previous year and that in the rentals of the Trichinopoly District to the removal to Burma of certain Regiments stationed in the Trichinopoly Cantonment. The decrease in Godáviri has already been explained. The increase in Nellore, Chingleput and North Arcot was due to brisk competition. The variations in the other districts do not call for remark.

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

Receipts.		LBS.
Opening balance with several dealers	...	15,443
Received from Indore	...	66,514
Purchased by renters from Government stocks in Vizagapatam ...	...	933
Received from other districts (including quantities in transit at the end of 1886-87).	...	15,971
Total ...	...	98,861
Issues.		LBS.
Quantity retailed	...	63,665
Sold to vendors of intoxicating drugs	...	3,159
Sent to other districts (including quantities in transit at the end of 1887-88)	...	16,568
Exported to foreign territory	...	464
Dryage	...	1,090
	...	84,946
Closing balance ...	...	13,915

76. The above account, which is based on the information furnished by the renters, cannot be relied upon as accurate, but must be adopted as there are no other means of ascertaining the consumption. The imports from Indore, as advised by the Opium Agent, cannot be taken to represent the consumption of the districts in which they are received in the first instance, as they are confined to a few districts from which the others are afterwards supplied. The total quantity imported from Indore, according to the advices received, was 467 chests (exclusive of one chest imported into Kurnool for the Banganapalle State), or $467 \times 140\frac{1}{2}$ lbs. = 65,497 lbs., but that received by Collectors during the year is stated to be 66,514 lbs. The latter figure apparently includes quantities in transit at the end of 1886-87 received in 1887-88 and excludes those in transit at the end of 1887-88.

77. The quantities of intoxicating drugs manufactured from opium and sold in the several districts are shown below. As the whole of the quantities manufactured are shown as sold and there is no balance in any district, the figures have not been given in a separate Appendix:—

	LBS.
Ganjam	203
Vizagapatam	371
Godáviri	200
Kistna	183
Nellore	...
Cuddapah	102
Anantapur	...
Bellary	237
Kurnool	38
Madras	611
Chingleput	48
North Arcot	300
South Arcot	11
Tanjore	115
Trichinopoly	239
Madura	398
Tinnevely	26
Coimbatore	32

	LBS.							
Nilgiris	...	...	...	...	...	...	...	...
Salem	...	...	...	...	...	...	...	170
South Canara	...	...	...	...	...	...	...	26
Malabar	...	...	...	...	...	...	...	...
Total	3,310							

78. Appendix C gives particulars of the consumption, &c., of opium and of intoxicating drugs prepared from opium. The quantity of opium retailed for consumption, including that sold in the shape of drugs, was 66,824 lbs., inclusive of 9,764 lbs. sold in the Hill tracts of Vizagapatam, or .084 of a tola per head of the population against 67,966 lbs. or .085 of a tola per head in 1886-87. Of the quantity retailed, 57,524 lbs. or about 86 per cent. were consumed in the four Northern Districts, namely, Ganjam, Vizagapatam, Godávári and Kistna. The consumption per head of population was highest in Godávári (.716 of a tola); next come Vizagapatam with .268, Nilgiris with .183, Madras with .156, Kistna with .094, Ganjam with .085, Kurnool with .045 and Cuddapah and Bellary with .025 of a tola each. The consumption in the other Districts is small, ranging from .019 of a tola in North Arcot to .004 of a tola in Tinnevely. The partiality of the Northern Districts for opium is well known. The high rate on the Nilgiris is accounted for by the climate and the sparse population of the District. The high rate in Madras is due to the mixed character of the population, among whom there is a considerable proportion of Mahomedans, Gujaratis, &c., by whom the drug is commonly used. The feverish climate in Kurnool and Cuddapah probably accounts for the comparatively high rates in those Districts. The consumption in the other districts is small and calls for no remark.

	Quantity retailed in		In-crease.
	1886-87.	1887-88.	
	LBS.	LBS.	LBS.
Ganjam	3,803	3,805	2
Vizagapatam	15,384	17,071	1,687
Nellore	814	374	60
Anantapur	135	167	32
Bellary	368	470	102
Kurnool	667	815	148
Madras	1,611	1,630	119
Chingleput	100	120	20
South Arcot	144	253	109
Trichinopoly	370	475	105
Madura	365	407	42
Tinnevely	137	162	25
Coimbatore	453	496	43
Nilgiris	376	428	52
South Canara	138	141	3
Total	24,265	26,814	2,549

	Quantity retailed in		De-crease.
	1886-87.	1887-88.	
	LBS.	LBS.	LBS.
Godávári	35,732	32,918	2,814
Kistna	4,237	3,730	567
Cuddapah	876	718	158
North Arcot	938	902	36
Tanjore	521	515	6
Salem	594	552	42
Malabar	753	675	78
Total	43,701	40,010	3,691

the greater indulgence in the use of the drug by the hill people, and steps are being taken to check consumption as far as possible (*vide* G.O., dated 20th July 1888, No. 493, Revenue). The increase in Nellore and Kurnool is ascribed to the large number of coolies employed on Railway works in those districts, who are said to be much addicted to the use of the drug; that in Anantapur is stated to be due to absence of sales for two months in the previous year owing to the death of the contractor; that in Bellary is reported to be due to the successful measures for the prevention of smuggling adopted by the Bellary contractor who has employed five men at his own cost to detect offenders against Opium laws. The increase in Madras was due to the contract of the adjacent district of Chingleput being bought by the Madras renter who thereby provided against smuggling from Chingleput to Madras, which is believed

79. Fifteen out of the 22 districts show an increase and seven show a decrease in consumption as compared with the previous year, the net decrease being 1,142 lbs. The increase in the ordinary tracts of the Vizagapatam District, amounting to 347 lbs., is attributed to the restriction imposed upon the farmers that the selling price of opium shall not exceed two tolas per rupee. When there was no such restriction the farmers charged high prices which led to smuggling from the Agency tracts to the plains. The increase in the Agency tracts of Vizagapatam is believed to be due to

to have been common when the districts were under different renters. The increase in the Southern Districts generally was due to the outbreak of cholera during the last cold weather for which opium is said to be extensively used as a remedy. The large number of Mussalman pilgrims who attended the festival at Nagore (near Negapatam) are also stated to have purchased their supplies at Trichinopoly on their way and thus contributed to increase the sales. The increase in Coimbatore was due to the reduction in the selling price of the drug (from 12 annas to 6 annas 5 pies per tola) made by the Erode renter.

80. The decrease in Godávári was due to the large consumption of the previous year caused by keen competition among the Godávári and Kistna renters. In the year under report also the renters in Kistna would appear to have been undersold by those in Godávári although not to such an extent as in the previous year. The decrease in Cuddapah is stated to be due to the renters, who obtained their farms at cheap prices, having restricted their sales to certain parts of the District. In Malabar the decrease is attributed (a) to the transfer from Cannanore of a European Regiment, among whose servants and camp-followers there were many opium eaters; (b) to the Kottayam renter being undersold by the French vendor in Mahé; and (c) to the Pálghat renter having obtained from Madras a description of opium which the opium-eaters did not like.

81. The retail selling price of opium was lowest in the four Northern Districts, being 6 annas 10 pies, 6 annas 8 pies, 5 annas 4 pies and 7 annas 2 pies per tola in Ganjam, Vizagapatam, Godávári and Kistna, respectively. In all other districts (except Chingleput) the average price varied from about 9½ to 11½ annas. The price in Chingleput was 13 annas 4 pies.

	RS.
* Bellary	3
Madras	3
North Arcot	4
South Arcot	1
Tanjore	1
Trichinopoly	1
Madura	1
Total	14

82. Fourteen* licenses were issued during the year for the sale of poppy-heads against 12 in the previous year. The total quantity of poppy-heads dealt with was 313 lbs. against 316 lbs. in the preceding year. There were no transactions in the shop opened in South Arcot.

83. The following statement shows the incidence of opium revenue per head of population in the several Districts:—

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	3,805	19,025	23,030	42,055	0 0 4.6
Vizagapatam	2,485,141	17,071	85,355	48,976	1,34,331	0 0 10.3
Godávári	1,791,512	32,918	1,64,590	73,850	2,38,440	0 2 1.5
Kistna	1,548,480	3,730	18,650	22,278	40,928	0 0 4.9
Nellore	1,220,236	374	1,870	5,860	7,730	0 0 1.2
Cuddapah	1,121,038	718	3,590	6,863	10,453	0 0 1.8
Anantapur	599,889	167	835	1,659	2,494	0 0 0.8
Bellary	736,807	470	2,350	4,409	6,759	0 0 1.8
Kurnool	709,305	815	4,075	7,435	11,510	0 0 3.1
Madras	405,848	1,630	8,150	21,205	29,355	0 1 1.8
Chingleput	981,381	120	600	7,125	7,725	0 0 1.5
North Arcot	1,817,814	902	4,510	11,250	15,760	0 0 1.6
South Arcot	1,814,738	253	1,265	1,405	2,670	0 0 0.3
Tanjore	2,130,383	615	2,575	5,279	7,854	0 0 0.7
Trichinopoly	1,215,033	475	2,375	3,736	6,111	0 0 0.9
Madura	2,168,680	407	2,035	5,028	7,063	0 0 0.6
Tinnevely	1,699,747	162	810	1,577	2,387	0 0 0.3
Coimbatore	1,657,690	496	2,480	5,258	7,738	0 0 0.9
Nilgiris	91,034	428	2,140	3,650	5,790	0 1 2.
Salem	1,599,595	552	2,760	4,880	7,640	0 0 0.9
South Canara	969,514	141	705	1,435	2,140	0 0 0.4
Malabar	2,365,035	675	3,375	7,178	10,553	0 0 0.9
Total	30,868,504	66,824	*3,34,120	2,73,366	6,07,486	0 0 3.8

* This is the duty calculated on the consumption of the drug, merely for the purpose of working out the incidence of revenue in each district and differs, therefore, from the gross pass duty as credited in the accounts.

COMPARATIVE STATEMENT OF COLLECTIONS OF EXCISE REVENUE FOR 1887-88 ACCORDING TO THE DEMAND, COLLECTION AND BALANCE STATEMENT.

District.	Country spirits.		Country spirits and toddy combined.		Toddy.	Foreign Liquor.	Miscellaneous.	Total, Abkari.	Opium.	Total, Excise.	Increase or decrease.
	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	1886-87.	1887-88.	
	2	3	4	5	6	7	8	9	10	11	
1	Rs. 95,568	Rs. 92,125	Rs. 3,39,346	Rs. 3,79,976	Rs. 13,802	Rs. 4,148	Rs. 64	Rs. 13	Rs. 1,12,207	Rs. 1,10,088	Rs. 2,147
Ganjam ..	2,56,300	2,26,644	..	..	38,125	3,479	336	96	2,65,832	2,65,832	..
Vizagapatam ..	59,063	76,829	3,39,346	3,79,976	41,249	3,444	21	516	4,39,236	4,39,236	..
Godavari ..	1,02,112	2,60,380	1,92,137	1,73,405	17,874	3,241	..	1,401	3,74,160	3,74,160	..
Kistna ..	1,46,662	2,07,279	..	..	41,573	2,931	2,266	1,03	1,74,649	1,74,649	..
Nellore ..	2,45,110	2,36,208	..	..	25,030	651	161	53	3,29,817	3,29,817	..
Cuddapah ..	98,046	1,33,136	..	..	34,065	2,981	161	..	2,26,780	2,26,780	..
Anantapur ..	2,54,076	3,60,226	..	..	2,03,907	1,428	30	60	4,36,506	4,36,506	..
Kurnool ..	1,47,581	1,48,263	..	..	2,22,704	1,014	182	38	4,24,013	4,24,013	..
Madras ..	2,50,030	3,80,807	..	..	2,46,307	4,457	377	702	10,50,163	10,50,163	..
Chingleput ..	2,48,339	2,67,671	..	..	3,62,328	11,957	1,586	456	4,19,945	4,19,945	..
North Arcot ..	4,96,457	4,44,348	..	..	1,64,109	7,383	114	1,260	7,55,917	7,55,917	..
South Arcot ..	2,12,744	2,06,311	..	..	2,26,836	31,242	2,051	3,039	3,73,961	3,73,961	..
Tanjore ..	1,25,168	1,45,052	..	..	1,40,007	12,072	..	429	6,23,059	6,23,059	..
Trichinopoly ..	1,40,065	1,32,515	..	..	5,86,746	2,291	162	81	2,23,491	2,23,491	..
Tinnevely ..	1,25,489	1,10,510	..	..	83,124	1,071	2	140	3,01,249	3,01,249	..
Coimbatore ..	2,10,894	2,02,823	..	..	1,03,390	1,747	2	25	2,28,683	2,28,683	..
Nilgiris ..	1,08,795	1,98,049	..	..	1,13,345	2,665	209	54	4,30,416	4,30,416	..
South Canara ..	24,225	24,324	..	..	2,15,325	3,988	427	87	2,16,814	2,16,814	..
Malabar ..	76,040	78,212	..	..	66,256	3,430	..	274	2,07,230	2,07,230	..
Total* ..	39,73,974	44,31,283	7,99,125	7,99,695	30,60,207	5,74,401	11,799	12,166	84,19,506*	84,19,506*	..

* The difference between these figures and the figures given in the last Administration Report is due to the exclusion from this statement of collections on account of interest.

93. It will be observed that there was an increase of revenue in 15 out of the 22 districts. The increase was chiefly due to improved systems of administration and to the greater competition for the farms. The net decrease in Madras is more apparent than real and is due to the inclusion in the figures for 1886-87 of the excise duty on the reserve stocks of Colombo arrack, amounting to nearly $1\frac{1}{2}$ lakhs of rupees. The strike among the toddy shopkeepers in Madras Town slightly affected the collections under toddy, but the decrease was more than made up by increased collections under country spirits. The falling off under "Foreign liquor" is due partly to the inclusion, in the previous year's figure, of the excise duty on the reserve stocks of Colombo arrack and partly to the moderate bids obtained for Colombo arrack shops during the year. The decreases in the other districts are due to a reaction from the reckless bidding of the previous year.

94. The total excise receipts for the year, exclusive of interest on arrears, amounted to Rs. 97,38,896 according to the Accountant-General's books against Rs. 91,66,476* 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.

* Vide the statement of excise receipts and charges submitted with the Board's Proceedings, dated 28th November 1887, No. 657.

District.	Amount as per Treasury Account.	DEDUCT		Net collection.	ADD		Amount as per Demand, Collection and Balance Statement.
		Collections made on account of other districts.	Collections on account of future kists.		Collections made in other districts.	Collections made in advance in 1886-87 and brought to account in 1887-88.	
1	2	3	4	5	6	7	8
1. Ganjam ..	Rs. 1,33,050	Rs. 2,415	Rs. 1,30,645	Rs. 477	Rs. 477	Rs. 3,31,122	Rs. 3,31,122
2. Vizagapatam ..	3,18,921	6,229	3,12,692	81,200	1,425	3,25,317	3,25,317
3. Godavari ..	5,72,879	..	5,72,879	1,65,550	..	7,38,429	7,38,429
4. Kistna ..	5,07,403	..	5,07,403	27,300	3,954	5,33,354	5,33,354
5. Nellore ..	2,57,992	..	2,57,992	1,001	4,259	2,56,870	2,56,870
6. Cuddapah ..	2,70,844	..	2,70,844	75,627	2,815	3,46,440	3,46,440
7. Anantapur ..	3,35,239	..	3,35,239	1,308	19,738	3,40,536	3,40,536
8. Bellary ..	6,62,271	75,400	5,123	5,81,748	2,800	5,91,214	5,91,214
9. Kurnool ..	4,21,197	350	1,533	4,19,314	34,460	4,56,458	4,56,458
10. Madras ..	11,14,253	(a) 2,87,160	25,482	8,01,616	1,76,041	9,77,857	(b) 9,77,857
11. Chingleput ..	3,98,931	18,103	6,802	3,74,026	72,602	4,46,103	4,46,103
12. North Arcot ..	8,14,422	1,12,094	7,119	6,95,209	10,227	7,22,238	7,22,238
13. South Arcot ..	5,91,804	1,71,738	8,502	4,11,564	10,896	4,23,328	4,23,328
14. Tanjore ..	8,31,818	1,41,400	11,658	6,78,760	51,398	7,42,801	7,42,801
15. Trichinopoly ..	1,87,395	20,039	744	1,66,612	70,802	2,40,619	2,40,619
16. Madura ..	2,23,931	240	2,536	2,21,155	75,941	3,01,097	3,01,097
17. Tinnevely ..	2,30,609	15,466	2,486	2,12,657	13,837	2,27,990	2,27,990
18. Coimbatore ..	6,73,942	2,15,517	2,309	4,56,116	27,353	4,88,706	4,88,706
19. Nilgiris ..	1,12,605	..	6,279	1,06,326	1,34,295	2,44,283	2,44,283
20. Salem ..	5,45,830	11,927	6,025	5,27,878	21,927	5,55,458	5,55,458
21. South Canara ..	2,23,578	..	526	2,23,052	700	2,27,335	2,27,335
22. Malabar ..	3,06,967	1,889	3,468	3,01,610	30,151	3,34,170	3,34,170
Total ..	97,38,896	10,84,215	1,16,594	85,38,087	10,94,451	1,07,287	97,39,825

(a) Includes Rs. 2,74,750, the pass duty on Opium imported into certain districts, which has been brought to account in column 6 against those districts and also Rs. 833, the Reserve Treasury collections which have been excluded from the Demand, Collection and Balance Statement as particulars are not available.

(b) Includes Rs. 55,900, the pass duty on Opium imported into the Native States of Travancore and Cochin.

95. The balance at the end of the year amounted to Rs. 2,67,136, which had been reduced by subsequent collections and remissions to about Rs. 46,000 at the end of August 1888.

96. The charges debitable to excise during the year amounted to Rs. 2,69,048 against Rs. 2,40,163 in the previous year. The details are appended:—

Establishment—		1886-87.	1887-88.
		Rs.	Rs.
Permanent ..	..	1,69,734	1,96,259*
Temporary ..	..	9,795	10,663
Total ..	..	1,79,529	2,06,922

* Excludes house-rent paid to Assistant Commissioners (Rs. 361).

	1886-87. RS.	1887-88. RS.
Contingencies—		
Travelling allowance	9,517	12,008
Service postage	1,856	2,489
Service telegrams	213	426
Miscellaneous	5,294	8,762
House-rent to Assistant Commissioners	400	361
Rewards	8,540	24,838
Cost of spirits in Madras	17,591	...
Registration charges	5,218	4,124
Law charges	308	60
Petty construction and repairs	2,708	...
Compensation to Madras Municipality (<i>vide</i> G.O., dated 24th June 1886, No. 520, Revenue).	7,452	7,452
Arms, &c.	358	114
Tents, &c.	1,179	1,492
Total ...	60,634	62,126
Grand Total ...	2,40,163	2,69,048

The increase under establishment is due to the formation of the Villupuram Circle and the employment of the additional establishments sanctioned for the prevention of illicit tree-tapping in Malabar and to the increase in the proportion of the charges of the combined Salt and Abkari Department debitable to Excise consequent upon the increase in the establishment charges generally. The increase under the other heads is due to the extended operations of the department generally. The increase under miscellaneous was due to the purchase of the still from the Mangalore Town contractor under G.O., dated 22nd January 1887, No. 57, and to the payment of compensation to an Abkari contractor under G.O., dated 15th July 1887, No. 680, Revenue. The noticeable increase under "rewards" is due to the offer of liberal rewards to informers and detectives under rules similar to those applicable to salt cases. There is a decrease under "registration charges," as registration is dispensed with in the case of engagements when the amount secured falls below Rs. 1,000. Details of charges for each of the divisions into which the Presidency is divided for purposes of Salt Administration are given in Appendix G. A sum of Rs. 356 was also spent on the registration of opium engagements and on rewards in opium cases.

97. The net Excise Revenue after deducting charges amounted to Rs. 94,69,492.

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

98. In the year under report, 14,093 cases, affecting 15,188 persons, of which 12,906 cases with 13,899 persons were reported during the year, were dealt with by the officers of the Department, and 184 cases, involving 354 persons, were sent to the magistracy direct with the intervention of the Department. The figures show an increase, compared with those of 1886-87, of 502 cases and 295 persons reported during the year and a decrease of 88 cases and 11 persons sent to the magistracy direct. Of the cases which came before Inspectors, 5,031 cases, in which 5,695 persons were involved, were released departmentally, 7,635 cases with 8,136 persons sent for trial, and 1,196 cases with 1,312 persons were pending at the end of the year. Of the cases sent for trial, 680 cases with 834 persons were acquitted, 7,177 cases with 7,559 persons were convicted and 1,192 cases with 1,287 persons were pending trial at the end of the year. Of the cases sent to the magistracy direct, 125 with 140 persons were convicted, 58 cases with 212 persons were acquitted and one case with two persons was pending trial. Compared with the figures of the previous year, the total number of cases reported shows an increase of 4.0 per cent., the number dealt with an increase of 13.6 per cent., the number sent for trial an increase of 15.0 per cent., the number pending at the end of the year an increase of 1.9 per cent., the number acquitted an increase of 7.9 per cent., and the number pending before the magistracy at the end of the year a decrease of 15.8 per cent. Details for each Circle will be found in Appendix H.

99. Of the cases disposed of departmentally, 621 with 683 persons fell under the first head, slight dilution, against 868 with 904 persons in the previous year; 1,571 cases with 1,731 persons under the second head—petty breaches of section 56 of the Act, against 1,257 cases with 1,395 persons. Under the third head—ignorance or inadvertence, there was a decrease from 1,885 cases with 2,133 persons to 1,712 cases with 1,886 persons. Under the fourth head—want of proof, the releases increased from 544 cases with 639 persons to 1,126 cases with 1,394 persons. This increase is the most unsatisfactory point in the preventive returns for the year; it was general throughout the Presidency, except in the Chatrapur and Chingleput Divisions; but it was especially marked in the Calicut Division, where 10.7 per cent. of the cases dealt with were disposed of under this head, against 4.6 per cent. in the previous year. In the Chicacole Division the increase consisted of 7 cases reported by the Police and 24 cases from Reddipalli Agraharam. These were cases in which an attempt was made to strain the law in favor of the renter of Vizianagram Cantonment by prosecuting persons for importing excised liquor into a rented tract. In the Masulipatam Division the increase was chiefly in the Penugudur Circle, where 16 of the cases were reported by the police, the village magistracy, and outsiders. In the Nellore Division the increase was in the Cumbum Circle; 12 cases of dilution were released under this head as it was not possible to prove sale, and in 3 cases, which were ordered to be sent for trial, the Sub-Inspector, through illness, failed to file a complaint and by the time that this fact was brought to the Inspector's knowledge no evidence was forthcoming. In the Arcot Division the increase in releases under head IV is general. It may be partly accounted for by greater care in sending doubtful cases for trial which is shown in the reduction in the number of acquittals, but it must also be ascribed to ignorance of the law on the part of the subordinate officers. This is due, to some extent, to the size of the preventive circles of the interior where close supervision of the subordinates is comparatively difficult. Of the cases released under this head, 29 were reported by renters, police, village officials, &c. In the Negapatam Division the increase in releases under this head is not large, only 19 cases, while there was a reduction of 10 cases in the number of acquittals. In the Tinnevely Division there was a considerable increase of releases under this head. It may be ascribed to ignorance of the law among the subordinate officers. In the Calicut Division also there has been a considerable increase under this head. A large number of these releases are reported to have really fallen under head III, but to have been wrongly classified under head IV by Inspectors. Some are ascribed to antedated permits; a man who is found drawing toddy or transporting liquor without a permit, can obtain an antedated one from the renter, which is produced before the Inspector, who is obliged to release. A great number of the cases under this head were not arrested, but were taken up by summons on the report of subordinates, who noticed something suspicious. A good many of them were cases in which *bona fide* arrests were made, but which the Inspectors were obliged to release under new High Court rulings of which the subordinates were ignorant at the time of the arrest. A good many no doubt were due to the ignorance of the subordinate officers, and this is a matter which will gradually improve.

100. The total number of cases acquitted was 680 against 630 in the previous year, the percentage of cases acquitted to the total number of cases tried being 8.6 against 12.0. In the Chatrapur Division the percentage was worse than in the previous year, 13.2, against 9.7. This increase is due to the refusal of the Magistrates to call upon men charged with the possession of distilling implements, materials, &c., for their defence under section 64 of the Act. This course is common among subordinate Magistrates wherever cases of illicit distillation occur. They do not appear to understand the meaning of the words "shall presume." The percentage of cases acquitted shows considerable improvement in all the other divisions.

101. During the year there was a considerable increase in detection in the Chatrapur Division. In the Aska Circle, the only one which showed any falling off, the Inspector was unwell for some time and finally had to proceed on a long period of sick leave. In the Chicacole Division

offences decreased from 1,160 to 840 or over 27 per cent. This was due principally to the fact that the law was better understood. In the Vizianagram Circle the Inspector was unwell for a considerable part of the year. The Konada and Balacheruvu Circles were from time to time shorthanded and the Inspectors were unable to get into camp. In the Masulipatam Division there was a considerable increase in detection in Penuguduru Circle, and a decrease in Guntūr. The latter was due to the incompetence of the officer in charge who has since left the Department. In the Nellore Division there was a considerable decrease in all Circles except Kistnapatam. Kanuparti was in charge of an untrustworthy Inspector for nine months, after which one of the Circle officers was generally away in connection with the frauds and little field work could be done. The decrease in Iskapalle may be attributed to the improved knowledge of the law among the people. The Cumbum Inspector suffered severely from the climate. The decrease in the Chingleput Division is chiefly under the heads "illicit drawing of toddy" and "other offences," and may be attributed to improved knowledge of the law. In the Arcot Division, the increase in Bellary is due to the circle having been in the charge of an incompetent Inspector in 1886-87. The decrease under Madanapalle is due to the abolition of the circle. The increase in Vellore is more apparent than real, a portion of Madanapalle having been added to the circle. The increase in Salem may be attributed to more careful patrolling, and that in Tirukoilūr to the circle having been in the charge of an incompetent Inspector in 1886-87. In the Negapatam Division detection improved considerably in the Tanjore Circle, but the offences were chiefly of a petty nature. In the Tinnevely Division the differences were slight. In the Calicut Division the changes were more apparent than real, as the Pálghat and Calicut Circles were divided during the year 1886-87.

102. The cases of smuggling reported during the year are of very much the same nature as those of the previous year. In the Chatrapur Division the smuggling is from Orissa and from the Maliahs; in the Chicacole Division from the Maliahs and from rented into excise taluks; in the Masulipatam Division from rented into excise taluks, from the Nizam's Dominions, and there was one case of toddy smuggled from Yanam. In the Nellore Division there is smuggling from the rented taluks of Kistna and Kurnool into the Nellore District and from the Nizam's Dominions into the Cumbum Circle; in the Chingleput Division from Pondicherry. In the Arcot Division smuggling is chiefly from the Nizam's Dominions. Although the Mysore frontier marches with a great part of this division there was little or no smuggling detected from Mysore into Bellary, Salem and Cuddapah. In the Anantapur Circle there is smuggling from Mysore. In the Cuddapah Circle liquor was smuggled from the rented taluks of the Kurnool District. There was one case of smuggling from Pondicherry to Tirukoilūr Circle. In the Negapatam Division liquor was smuggled from Pondicherry into Cuddalore and Villupuram Circles, from Karikal into Tranquebar and Negapatam Circles, and from Pudukōta into Adirāmpatnam and Tanjore. In the Tinnevely Division the liquor comes chiefly from Travancore. In the Calicut Division smuggling took place—in the Mangalore Circle from the rented area into that under excise, in the Malabar District chiefly into the areas under the tree-tapping system from those under the ordinary farming system, in Coimbatore from Cochin, and in South Trichinopoly from Pudukōta. There is a satisfactory decrease in the latter class of cases which may fairly be ascribed to improved preventive arrangements. The Dewan Regent of Pudukōta has promised to introduce the excise system from the end of the current leases, after which it is hoped that smuggling from that State may be reduced to a minimum.

103. The number of cases was large in the Chatrapur, Chicacole, Masulipatam, Nellore and Calicut Divisions. In the Chatrapur Division very good work was done in Surlá and detection improved considerably in Ganjam. The decrease in Aska was due to the Inspector's illness. In the Ganjam part of the Chicacole Division this offence appears to have increased. In Masulipatam the offence occurs chiefly in the palmyra topes during the palmyra toddy season. In Nellore, the decrease in Cumbum may be attributed to the Inspector's illness. In the Nellore District the inducement to commit this offence has been, to

some extent, removed by the opening of shops under the present system in out-of-the-way places which were left dependent upon illicit distillation by the monopoly suppliers. Two of the three cases detected in the Negapatam Division were good ones, the third was a case of mere possession of an old still and was acquitted. The offence is new in this division. The Arcot Assistant Commissioner has not succeeded in getting any cases detected in the Nallamallai Hills. The offence continues common in the West Coast Circles, and the Collector of South Canara believes that many undetected cases occur in his district.

104. *Illicit drawing of toddy* is especially common on the West Coast. This is the natural result of the tree-tapping system. The Collector of South Canara thinks it is especially common in his district. He states that the village officers and licensed tappers connive at it. Jaggery toddy and fermented toddy are drawn from the same tree, a payment of half the fee being made to the licensed tapper, and the offender applies for a license if he is found out. He points out that there are 40,000 adult toddy drawers in the district, of whom only about 8,500 take out licenses. The obvious reply to this is that the South Canara toddy drawer is also a cultivator. Except in tree-tapping areas, many of the offences falling under this head are merely technical ones containing no element of fraud. *Illicit transport* continues common, it is easily protected by antedated permits and is more frequently than not the result of laziness. The number of cases of *unlicensed sale* has considerably decreased and will continue to do so as the Revenue officers give more care to the preparation of licenses and as the law becomes better known. In very many places renters and licensees connive at this class of offences and, as long as they find it to their interest, they cannot be prevented from doing so. As the law becomes better known the *use of false measures* is certain to decrease, as it has done during the present year. *Dilution* has very considerably decreased. *Other offences*, which are mainly petty breaches of license, do not appear to have decreased. They are generally the result of ignorance and carelessness on the part of the shopkeepers. *Adulteration* appears to be uncommon—at least it is rarely detected. In one case in Villupuram Circle, toddy, suspected of being adulterated, was sent to the Chemical Examiner for analysis and ganja was detected in it. A statement, showing the classification of offences against the Abkārī laws, is printed as Appendix I.

105. Appendix J shows the duration of cases pending at the close of 1887-88 and the average duration of cases disposed of during the year. Excluding exceptional cases, the average duration was 20 days or more in the following circles:—Calingapatam, Balacheruvu, Penuguduru, Nizampatam, Guntūr, Cumbum, Anantapur, Cuddapah, Madanapalle, Kurnool, Vellore, Salem, Adirāmpatnam, Madura, Mangalore and Calicut. There was a marked increase in the duration of cases in the Nellore and Arcot Divisions. The figures given in last year's report for Nellore were exclusive of the Cumbum Circle where, owing to the Inspector's illness, the duration reached the high figure of 64 days. In other divisions the figures were about the same or slightly better than last year. The figure for Aska was high owing to the Inspector's illness. The Balacheruvu Circle was shorthanded for several months, hence the delay in disposing of cases. In the Penuguduru and Nizampatam Circles the delays were caused by the necessity of sending arrack of 60° under proof, suspected of being diluted, for test at the distillery or by superior officers, as circles are not supplied with hydrometers reading below 60° under proof. The delays in Guntūr were due to an inefficient officer who has resigned to avoid an inquiry into his misconduct. The Inspector of Anantapur has been severely censured for laziness and an inquiry into his conduct is now going on. The Cuddapah Circle was in the charge of the Inspector of Anantapur for some time. The Madanapalle Circle was in the charge of the Inspector of Cuddapah for the two months preceding its absorption into the Cuddapah, Anantapur and Vellore Circles. The Kurnool Circle was in the charge of the Assistant Commissioner or the Inspector of Anantapur for nearly four months. One officer appointed to the circle fell ill as soon as he had joined. The Vellore Inspector was ill for several months and finally applied for an invalid pension. The Mangalore Inspector's delays were due to his misapprehension of his duties. It was found that he was in the habit of examining, in some cases, as many as 50 witnesses. The delays in

Calicut are attributed to the heaviness of the circle and the frequent changes of officers. Upon the whole, the duration of cases was unsatisfactory in the Ceded and the West Coast Districts. The Board expect a great improvement in this respect during the current year.

106. The amounts granted as rewards in each division are shown below :—

Division.	1886-87.	1887-88.
	RS.	RS.
Chatrapur	595	1,882
Chicacole	875	1,984
Masulipatam	1,330	3,299
Nellore	44	1,006
Chingleput	477	697
Arcot	1,106	3,970
Negapatam	691	1,219
Tinnevelly	855	2,651
Calicut	2,567	7,630
Madras Town Circle	...	500
Total ...	8,540	24,838

107. The Chatrapur Assistant Commissioner complains that fines are rarely realised so that the reward fund suffers. He believes that the Sundis pay the distraining officers to report that there is no property and states that they are rich enough to be able to pay the peons not to detect cases. He reports that he has reason to believe that liquor is smuggled from Orissa by tappal runners with whom the men are afraid to interfere. The Chicacole Assistant Commissioner speaks of the difficulty of detecting illicit distillation, as the offenders leave their stills and disappear when any one approaches. The Assistant Commissioner, Masulipatam Division, reports that sales below the minimum price continue in Rajahmundry and Ellore and states that it is impossible to detect them as the shopkeeper and consumer are both interested in the practice. The Assistant Commissioner, Arcot Division, does not think there is much organized smuggling from the Nizam's Dominions as the shopkeepers do not complain, and cannot afford reliable information, and quotes, in support of his view, a statement by one of the renters that there was a great demand for liquor on the frontier, which could not have existed if much was being smuggled. The Calicut Assistant Commissioner complains that the Magistrates often decline to convict unless the peons are corroborated by outsiders, whose evidence is not often easy to obtain, and also that the Abkari peons seem to be afraid to use their arms in a disturbance. The Tinnevelly Assistant Commissioner complains of lenient punishments, instancing a fine of Rs. 7 imposed in a case of smuggling a cask of spirits.

108. The Collector of Ganjam states that illicit distillation is common throughout the district, that the people and village officers connive at it, and that the fines imposed are rarely recovered. The District Magistrate of Godavari suggests that where Abkari officers make searches, without warrant, under section 31 of the Act, they should send the reasons recorded by them for searching to the Magistrate having jurisdiction, within 24 hours. But there appears to be no ground to suppose that vexatious searches are common. In the whole of the Masulipatam Division (the districts of Godavari and Kistna) there appear to have been less than 20 unsuccessful searches. He also complains of the delay in disposing of cases and suggests that every case should be sent to the magistracy. As it is, the Magistrates themselves are guilty of very serious delays in disposing of cases, and if this suggestion were accepted matters would be very much worse, as the number of cases sent for trial would be nearly doubled. The Collector of Cuddapah states that there is smuggling from Cumbum into the Badvel taluk, and reports that one of his Tahsildars considers that the Department is entitled to no credit for the work done by them, while the system is productive of much hardship to the poor who are dragged about the country in search of the Inspector. This picture appears somewhat exaggerated, and much the same might be said of persons who have to attend Tahsildar.

Magistrates' Courts. The Collector of Bellary says that there was a serious riot in a case in which some smugglers were arrested by the Police and the Abkari peons. The Collector of Kurnool states that two of the border toddy farmers were found to have been systematically importing toddy from Hyderabad. He also complains of the hardship of the system, and states that the Police, having been freed of all responsibility, have no incentive to look after Abkari cases. The Kurnool Circle was very unfortunate during the year, the Inspector being absent for nearly 4 months; but this was exceptional and is not likely to happen again. As to the Police, they have not been freed from responsibility, and it is just as much their duty to look after Abkari cases, as it has ever been, and if they are successful, they are sure of pecuniary rewards. The Collector of Tanjore believes that there is a good deal of petty smuggling on the Pudukota frontier, which is difficult to detect owing to the length of the border and the ease with which a bottle of liquor can be carried. The Collector of Trichinopoly considers that the principal sellers of smuggled liquor have been effectually checked. The Collector of South Canara believes that illicit distillation and illicit drawing of toddy are very common. He complains of the reckless manner in which the Inspectors instituted prosecutions for technical offences. The Collector of Salem writes strongly on the "iniquitous," "preposterous," and "indefensible" system, and states that the magistracy could do the Inspector's work with infinitely less friction and annoyance to the people. He does not appear to be aware that it is unnecessary for petty breaches of the Abkari law falling under section 56 of the Act to go before Inspectors at all. This fact also seems to have been but half understood by the Inspectors until the end of the year. The Collector of Malabar also speaks of the hardship of the Inspector's inquiry, but admits that it eliminates unfounded charges.

109. In most divisions there were cases in which resistance was offered to the Abkari officers in the execution of their duty. These offences appear to be getting more common. They were most frequent in the West Coast Circles where there were thirteen during the year. In Masulipatam Division there were twelve, of which nine occurred during the toddy season. Most of the cases were successfully prosecuted, one man in the Masulipatam Division being sentenced to six months, and eleven others to three months' rigorous imprisonment. In Trichinopoly a Brahmin was sentenced to six months' rigorous imprisonment for extorting money from a shopkeeper by personating a Sub-Inspector, and in Palghat Circle a man, who personated a peon, was convicted of a similar offence.

110. Toddy and arrack shop inspections were carried on in every circle. The annexed statement shows the number of inspections in each division during the last three years. The Collectors, in whose reports this subject is mentioned, speak well of the work done in this direction :—

Divisions.	1885-86.	1886-87.	1887-88.
Chatrapur	640	1,647	1,742
Chicacole	1,546	3,509	2,885
Masulipatam	2,233	3,511	3,079
Nellore	1,095	3,446	3,611
Chingleput	1,842	3,629	2,831
Arcot	5,341	9,316	13,316
Negapatam	1,381	2,932	5,868
Tinnevelly	1,320	3,611	3,550
Calicut	3,240	11,804	25,390
Madras Town Circle	...	...	4,855
Total ...	18,638	43,405	67,127

111. Tests of toddy-yielding trees have been made in every division, but the results do not as yet give a satisfactory idea of the yield of each kind of tree. The

tests will go on until more continuous and accurate information is obtained. The subject was dealt with in a separate Proceedings, No. 294, dated May 25, 1888.

112. Since the receipt of G.O., No. 955, dated September 30, 1887, statistics have been kept of the number of cases in which illegal arrests were made under the Abkari Act. But the figures are not available for the whole year. As far as can be deduced from the monthly returns, the interference of the officers of the Department was not justified in 517 cases or 4·0 per cent. of those disposed of as shown in the annexed statement:—

STATEMENT showing the number of illegal arrests made during the official year 1887-88 in the Presidency.

Division.	By Depart- ment.	By Police.	By others (Village Magistrates, Renters, &c.)	Total.	Percentage of cases disposed of.
Chatrapur	6	1	1	8	1·5
Chicacole	27	6	1	34	5·2
Masulipatam	10	11	5	26	1·2
Nellore	9	2	..	11	3·4
Chingleput	8	5	..	13	2·4
Arcot	79	26	3	108	4·5
Negapatam	6	2	..	8	·8
Tinnevelly	12	..	1	13	·9
Calicut	288	5	3	296	7·4
Madras Town Abkari	..	..	..	..	..
Total ..	445	58	14	517	4·0

113. These figures are not accurate and are believed to include a good many cases in which no arrests were made, but the accused were summoned to appear before the Inspector. The excessive number of cases in the Calicut Division is due to the extension of the tree-tapping system, of which the subordinates were completely ignorant. As they become better acquainted with the law, which is by no means simple, the number of such cases may be safely expected to decrease rapidly.

APPENDICES.

STATEMENT showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluks and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.			Total re- duced to proof strength.	Con- sumption per shop (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	REPORTED AVERAGE PRICE PER GALLON OF			Remarks.
				20° under- proof.	30° under- proof.	60° 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
EXCISE.															
<i>Canjiam District.</i>															
Canjiam Tirassiam	355,389	1,067	125	32	216	5,791	2,493	006	19-9	8-5	3,053	5-4-0	4-8-0	2-4-0	
Hunna and Pôlir															
Biridi															
Kalikot															
Purushottapur															
Pechampore town	23,599	5	22	85	1,965	2,900	2,603	110	118-3	22	1,672	4-8-0	4-0-0	2-4-0	
Attigadu															
Gomsur	201,280	394	98		188	6,302	2,652	013	27-1	4-0	2,058		4-8-0	2-4-0	
Sunda															
Bedagadu															
Dharukot															
Asa &c.															
Mohiri															
Musurkot															
Chidambaram															
Chidambaram &c.															
Jalantira and Singi															
Beema and Peta															
Mandasa															
Tacha															
Tekkali															
Parthimedi															
Chitacole															
Total	1,503,201	3,106	741	172	4,154	52,812	24,170	016	32-6	4-2	2,029				
<i>Vizagapatnam District.</i>															
Anakapalle	131,637	537	9		1,882		1,317	010	146-3	65-3	14,628				
Bimlipatam	97,685	239	12		2,059		1,441	015	120-0	19-9	8,453				
Bimlipatam Town	8,582	4	10		7,742	18	6,520	063	651-3	51-2	11,574	3-11-0	3-12-0	1-8-0	
Chilparipalle	138,596	615	12		1,424	360	441	003	56-7	51-2	9,775		4-2-0	2-0-0	
Gulgonda	57,718	510	10		1,793		1,253	077	54-5	64-0	3,939		4-0-0		
Vizagapatnam	30,293	213	14		1,786		1,305	049	54-5	15-2	3,939	3-4-0	2-12-0	2-0-0	
Vizagapatnam Town	124,633	328	34		17,302	2	13,055	039	333-9	15-2	891	3-0-0	2-8-0	2-0-0	
Vizagapatnam	22,377	900	28		7,068		4,952	001	26-5	41-0	15,799		4-0-0		
Vizagapatnam Town	131,754	900	10		7,955	5	676	005	67-9	96-0	13,175	4-8-0	3-8-0	2-8-0	
Sarvasiddhi															
Total	838,949	3,504	147	1,409	39,764	393	29,133	034	198-2	23-8	6,707				

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					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	
Excise—cont.																
Kistna District.																
Guntūr ..	116,437	487	71	253	14,556	56	10,414	0.088	146.7	6.8	1,640	3 6 0	3 0 0	2 4 0	..	
Guntūr Town ..	19,046	13	6	139	11,667	23	8,287	0.422	1,381.1	2.1	3,274	3 12 0	3 10 0	2 4 0	..	
Palnād ..	125,799	1,057	86	13,142	3,217	..	12,765	0.101	148.4	12.3	1,463	3 12 0	3 0 0	..	..	
Narsaropet ..	128,701	712	106	158	14,910	49	10,583	0.082	99.8	6.7	1,215	4 8 0	3 12 0	2 4 0	..	
Sattenapalle ..	110,290	714	111	7,786	7,725	..	11,636	0.105	104.8	6.4	994	2 0 0	1 12 0	..	..	
Nandigāma ..	107,288	649	76	215	15,170	45	10,809	0.101	142.2	8.5	1,412	3 0 0	2 12 0	2 4 0	..	
Bezvāda ..	73,559	530	64	837	8,370	429	6,701	0.091	124.1	9.8	1,362	3 0 0	2 4 0	1 8 0	..	
Bezvāda Town ..	9,336	4	9	244	11,760	..	8,427	0.902	936.3	4	1,337	3 12 0	3 0 0	..	..	
Vinukonda ..	66,977	666	39	4,413	3,193	205	3,193	0.047	81.9	17.0	1,717	..	3 12 0	2 4 0	..	
Masulipatam Town ..	35,056	4	12	6,422	34,265	302	29,244	0.834	2,437.0	0.3	2,921	3 0 0	2 4 0	1 8 0	..	
Total ..	7,23,179	4,836	570	29,196	1,26,083	1,112	1,12,059	0.141	196.6	8.5	1,392	..	..	..	..	

Excise—cont.

Kistna District.

Nellore District.

Gaddar ..	125,453	910	56	..	6,076	..	4,253	0.034	75.9	16.2	2,240	..	5 0 0	..	..	
Kandur ..	49,774	596	12	..	690	..	483	0.009	40.2	49.6	4,148	..	5 0 0	..	..	
Nellore ..	136,235	613	81	..	7,147	..	5,003	0.036	61.7	7.6	1,682	..	4 8 0	..	..	
Nellore Town ..	27,503	25	31	..	21,108	..	14,776	0.537	476.6	0.80	887	..	5 0 0	..	..	
Atmakur ..	87,752	638	22	..	1,076	..	733	0.009	34.2	29.0	3,989	..	5 0 0	..	..	
Kavali ..	72,913	548	16	..	1,694	..	1,186	0.016	74.1	34.2	4,557	..	4 8 0	..	..	
Udayagiri ..	86,326	850	34	..	2,733	..	1,100	0.013	32.3	25.9	2,539	..	4 8 0	..	..	
Kandukur ..	126,757	787	35	..	1,572	..	1,913	0.015	54.6	22.5	3,622	..	5 0 0	..	..	
Kanigiri ..	108,761	1,014	16	..	971	..	680	0.006	42.5	63.3	6,797	..	4 8 0	..	..	
Ongele ..	189,593	797	54	..	7,533	..	5,273	0.028	97.6	14.7	3,492	..	5 0 0	..	..	
Podili ..	65,582	561	19	..	1,038	..	727	0.013	38.3	29.7	2,926	..	4 8 0	..	..	
Darsi ..	68,164	616	7	..	2,152	..	1,506	0.022	215.1	88.0	9,788	..	4 8 0	..	..	
Polur ..	44,496	355	17	..	3,417	..	2,392	0.054	140.7	20.8	2,617	..	4 8 0	..	..	
Venkatagiri ..	41,315	426	22	..	2,944	..	2,061	0.049	93.7	10.4	1,905	..	4 8 0	..	..	
Total ..	1,220,236	8,739	422	..	60,151	..	42,106	0.034	99.8	20.7	2,891	..	..	..	..	

Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluka and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					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

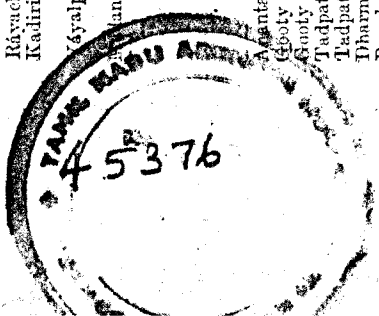
Excise—cont.

Cuddapah District.

Badaveti ..	82,445	755	19	42	2,528	..	1,803	0.022	94.9	39.7	4,339	4 8 0	4 8 0	..	..	
Peddatur ..	50,653	487	72	..	5,976	..	4,183	0.046	58.1	6.7	1,259	..	4 8 0	..	..	
Siddhavattam ..	53,076	610	25	..	2,958	..	2,071	0.035	82.8	24.4	2,363	..	4 12 0	..	..	
Pillampet ..	134,395	979	65	34	9,509	..	6,681	0.049	167.8	10.9	1,889	4 8 0	4 8 0	..	..	
Cuddapah ..	128,471	742	68	..	7,296	..	5,107	0.039	76.1	1	1,054	4 12 0	4 8 0	3 0 0	..	
Cuddapah Town ..	18,982	18	18	508	12,329	48	9,656	0.477	503.1	7.5	1,121	..	4 8 0	..	..	
Jaundannadugu ..	91,958	616	82	..	6,353	..	4,447	0.048	54.2	9.1	1,242	..	4 8 0	..	..	
Pulivendla ..	95,617	701	77	..	3,433	..	2,403	0.025	31.2	16.3	1,517	..	4 8 0	..	..	
Ravachoti ..	92,541	998	61	50	4,577	..	3,244	0.035	53.2	13.2	1,321	4 8 0	4 4 0	..	..	
Kadiri ..	116,252	1,165	88	1,553	1,175	..	2,065	0.018	23.4	13.4	1,685	4 8 0	4 4 0	..	..	
Avulpad ..	104,462	831	62	1,922	3,135	..	3,732	0.030	60.2	17.6	2,213	4 8 0	4 4 0	..	..	
Anapalle ..	106,215	843	48	2,845	46	..	1,908	0.018	39.7	12.8	1,644	..	..	..	..	
Total ..	1,121,038	8,745	682	6,454	59,315	48	46,793	0.042	68.5	11.8	1,391	..	..	..	..	

Anantapur District.

Anantapur ..	91,816	868	69	2,302	2,446	..	3,554	0.038	51.5	12.6	1,331	4 4 0	4 0 0	..	..	
Goody ..	105,234	1,092	100	5,910	9,231	..	11,190	0.106	111.9	10.2	1,652	4 8 0	4 0 0	..	..	
Goody Town ..	5,373	8	1	7,594	1,799	..	1,259	0.234	1,259	7.3	5,373	..	4 0 0	..	..	
Tadpatri ..	90,379	550	79	7,594	..	..	6,019	0.066	76.2	11.0	8,555	4 8 0	..	..	..	
Tadpatri town ..	8,555	11	1	2,947	..	..	2,357	0.274	2,357	16.3	1,330	4 0 0	3 12 0	..	..	
Dharmavaram ..	97,106	1,152	73	3,784	..	..	3,131	0.032	42.9	14.5	1,623	..	4 0 0	..	..	
Penikonda ..	73,023	655	45	..	3,800	..	2,660	0.036	59.1	16.4	2,289	..	4 0 0	..	..	
Hindupur ..	73,270	425	32	..	1,700	..	1,190	0.016	37.2	11.7	1,778	..	3 12 0	..	..	
Madakasira ..	55,113	362	31	50	1,400	..	1,020	0.018	32.9	11.8	1,391	..	..	..	..	
Total ..	599,830	5,103	431	22,517	20,594	..	32,380	0.054	75.1	11.8	1,391	..	..	..	..	



APPENDIX A.—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	Consumption.				Con- sumption per shop (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	Reported Average Price per gallon of			Remarks.
				20° under- proof.	30° under- proof.	60° 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
Excise—cont.															
Bellary District.															
Bellary ..	95,477	809	42	1,610	3,706	..	3,905	0.041	93	21.4	2,273	4 8 0	4 0 0	..	..
Bellary Cantonment ..	53,460	26	65	142	60,817	..	42,685	0.793	656.7	40	823	4 4 0	3 12 0	..	..
Hospet ..	74,767	477	37	..	3,621	..	2,535	0.034	68.5	12.9	2,021	..	4 4 0	..	..
Hospet town ..	10,219	3	4	..	3,241	..	2,289	0.222	567.2	7.5	2,655	..	4 4 0	..	..
Kadligi ..	74,690	839	17	..	850	..	595	0.068	35	49.1	4,394	..	4 8 0	..	..
Havilahadgalli ..	75,572	631	14	..	1,098	..	769	0.109	54.9	45.1	5,398	..	4 8 0	..	..
Harpahalli ..	70,620	534	19	..	1,224	..	857	0.12	45.1	28.1	3,717	..	4 8 0	..	..
Alor ..	65,586	646	54	..	6,043	..	4,230	0.064	78.3	11.9	1,215	..	5 0 0	..	..
Adoni ..	99,644	783	51	6,075	9,222	..	5,340	0.053	104.7	15.4	1,954	4 8 0	4 0 0	..	..
Adoni Town ..	22,411	2	10	2,475	2,648	..	6,455	0.288	645.5	2.0	2,244	..	4 0 0	..	..
Kayadug ..	83,799	898	53	2,475	2,648	..	3,834	0.045	72.3	16.9	1,581	4 8 0	4 0 0	..	..
Total ..	726,275	5,740	366	13,932	92,470	..	73,475	0.101	200.7	15.7	1,984	..	..	..	..
Kurnool District.															
Pattikonda ..	105,438	1,134	124	12,585	4,335	..	13,102	0.124	97.9	8.5	786	2 8 0	2 8 0	..	..
Ramalakot ..	74,889	829	83	2,448	2,460	..	3,680	0.049	44.3	9.9	896	3 8 0	3 8 0	..	..
Kurnool Town ..	20,329	5	8	4,352	4,352	..	3,493	0.172	436.6	62	2,541	3 12 0	3 12 0	..	..
Nandikotkur ..	72,741	1,823	55	..	4,352	..	3,046	0.042	55.4	24.0	1,323	4 8 0	4 8 0	..	..
Nandyal ..	69,375	876	68	10,104	10,104	..	7,893	0.114	116.1	12.9	1,020	4 8 0	4 8 0	..	..
Nandyal Town ..	8,907	18	3	2,173	2,63	..	1,922	0.216	640.6	6	2,969	4 8 0	4 8 0	..	..
Koilkuntla ..	78,296	571	48	2,192	2,120	..	3,238	0.042	67.4	11.9	1,589	4 10 0	4 8 0	..	..
Sirvel ..	57,197	623	67	1,230	2,057	..	2,424	0.042	36.2	9.3	854	4 8 0	4 8 0	..	..
Total ..	481,652	5,379	466	26,004	25,707	..	38,798	0.080	83.3	11.5	1,040	..	..	..	..
Madras District.															
Madras District ..	405,848	27	101	1,008	94,992	..	140,673	0.346	1,392.8	26	4,018	4 8 0	4 8 0	..	..

This is the quantity of Colombo Arrack (reduced to proof strength) imported into the town of Madras. It is included here because though technically falling under "foreign liquor," it is principally consumed by the same class of people who use country spirits.

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Colombo Arrack (reduced to
proof strength) imported
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use country spirits.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	Square miles per shop.	Population per shop.	REPORTED AVERAGE PRICES PER GALLON OF				Remarks.
				20° under- proof.	30° under- proof.	60° under- proof.	Total re- duced to proof strength.					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	

Excise—cont.

Chingleput District.

Taluk and Towns.	SQ. MLS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	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.	RS. A. P.	RS. A. P.	RS.
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North Arcot District.

Chittoor ..	168,098	670	67	..	5,157	..	3,610	0.022	53.9	10.0	2,479	..	3 8 0	..
Chittoor town ..	5,809	1	9	..	5,129	..	3,590	0.018	388.9	1	645	..	4 8 0	..
Chandraviri ..	79,919	436	48	..	7,634	..	5,344	0.057	111.3	9.1	1,665	..	4 0 0	..
Tirupati town ..	13,232	112	6	..	13,564	..	9,495	0.717	1,899.0	22.4	2,646	..	6 0 0	..
Palmur ..	41,815	447	19	2,563	..	..	2,042	0.049	1,107.6	23.5	2,201	4 6 0	..	..
Gudiyatam ..	144,005	445	58	..	4,653	..	3,257	0.023	66.2	7.6	2,483	..	4 8 0	..
Gudiyatam town ..	10,641	1	1	..	2,931	..	1,562	0.147	115.2	1.2	1,330	..	5 0 0	..
Vellore ..	132,725	450	55	..	6,948	..	4,864	0.037	88.4	8.2	2,413	..	4 0 0	..
Vellore town ..	37,491	4	17	..	17,057	..	11,940	0.318	702.3	9.0	2,205	..	3 12 0	..
Pdgar ..	106,818	443	49	..	4,754	..	3,328	0.031	67.9	9.0	2,180	..	4 8 0	..
Wandiwash ..	148,100	466	43	..	2,856	..	1,999	0.013	46.5	10.8	3,444	..	4 8 0	..
Arout ..	136,670	429	42	..	3,130	..	2,191	0.016	52.2	10.2	3,254	..	4 0 0	..
Arout town ..	10,718	3	6	..	8,743	..	3,821	0.036	63.8	5	1,786	..	4 0 0	..
Wajahpet ..	188,750	483	76	..	8,743	..	6,120	0.032	80.5	6.3	2,484	..	4 0 0	..
Wajahpet town ..	10,367	1	11	188	5,551	..	4,036	0.388	300.9	0.9	944	5 8 0	3 4 0 0	..
Karvetnagar ..	275,830	943	114	67	15,609	..	10,010	0.639	95.7	8.2	2,419	4 8 0	4 8 0	..
Kdlabasti ..	113,922	874	53	..	4,965	..	3,475	0.029	65.6	16.5	2,327	..	4 8 0	..
Kangundi ..	45,184	342	15	..	2,718	..	1,903	0.042	126.9	22.8	3,012	..	4 8 0	..
Punganur ..	72,143	523	26	..	2,59	..	2,815	0.039	108.3	20.1	2,775	4 8 0	4 0 0	..
Arni ..	68,665	182	31	..	3,028	..	2,129	0.031	68.4	5.9	2,213	..	4 4 0	..
Arni town ..	4,812	1	7	..	3,907	..	2,735	0.668	399.7	0.1	687	..	4 4 0	..
Total ..	1,817,814	7,256	759	6,276	123,052	..	91,157	0.050	120.1	9.0	2,395	..	..	..

APPENDIX A—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	Consumption.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					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	
Excise—cont.																
South Arcot District.																
Tindivanam.	264,261	816	115	GALS.	GALS.	GALS.	GALS.	GALS.	GALS.	7-1	2,298	ES. A. P.	ES. A. P.	ES. A. P.	..	
Tiruvannamalai	153,222	944	144	..	10,512	..	7,358	-028	63-9	6-5	1,054	..	4 0 0	..	..	
Tirukollur	206,189	580	118	..	12,424	..	8,697	-056	60-4	4-9	1,749	..	4 0 0	..	..	
Villupuram	243,896	598	111	..	13,769	..	9,638	-046	81-7	4-9	2,197	2 10 0	4 0 0	1 4 0	..	
Cuddalore	234,806	440	105	..	997	720	11,139	-045	100-3	4-6	2,197	2 10 0	4 0 0	1 4 0	..	
Cuddalore Town	43,615	11	35	..	21,791	..	15,254	-065	145-2	4-2	2,235	..	3 12 0	..	..	
Pandur Town	20,172	8	9	..	4,132	2	2,934	-067	83-8	..	1,244	3 0 0	2 10 0	2 4 0	..	
Vridhachalam	187,068	566	118	..	1,479	98	1,479	-073	164-3	..	2,241	..	3 8 0	2 4 0	..	
Kallakurichi	196,029	667	160	..	2,057	..	8,313	..	70-4	4-8	1,585	..	4 0 0	..	..	
Chidambaram	246,413	387	104	..	11,875	..	8,429	-043	52-7	3-3	1,225	..	4 0 0	..	..	
Chidambaram Town	19,837	6	16	..	12,041	400	6,902	-024	66-7	3-7	2,360	..	3 14 0	2 2 0	..	
Total ..	1,814,738	4,873	1,035	..	2,135	80	1,527	-077	95-4	..	1,240	..	3 14 0	3 0 0	..	
				1,049	113,302	1,300	80,670	-044	77-9	4-7	1,753	..	..	..	..	

Tanjore District.

Tanjore ..	311,868	662	40	..	4,976	9	3,487	..	87-2	16-5	7,707	..	3 8 0	2 12 0	..	
Tanjore Town ..	54,745	8	30	..	13,853	45	9,866	..	328-8	..	1,825	..	3 8 0	2 10 0	..	
Tiruvadi Town ..	8,473	2	2	..	1,076	..	753	..	376-5	1-0	4,286	..	4 4 0	..	..	
Kumbakonam ..	320,655	311	63	..	4,217	..	2,952	..	46-9	4-9	5,089	..	4 4 0	..	..	
Kumbakonam Town ..	59,998	3	27	..	9,541	..	6,679	..	247-3	..	1,855	..	4 4 0	..	..	
Mayavaram ..	215,950	329	28	..	1,640	..	1,148	..	41-0	11-7	7,713	..	4 0 0	..	..	
Mayavaram Town ..	23,044	3	9	..	1,729	..	1,210	..	124-4	..	2,560	..	4 0 0	..	..	
Shiyali ..	114,041	159	16	..	925	..	648	..	40-5	9-9	7,127	..	4 0 0	..	..	
Nannilam ..	220,202	279	44	..	687	..	481	..	10-9	6-3	5,064	..	4 2 0	..	..	
Negapatam ..	163,012	232	18	..	1,333	..	968	..	53-8	12-9	9,066	..	4 8 0	..	..	
Negapatam Town ..	53,855	7	19	..	9,763	9	6,891	..	362-7	..	2,834	4 4 0	4 0 0	..	..	
Tirunelveli ..	168,103	466	9	..	310	..	221	..	24-5	51-8	18,678	..	..	..	..	
Mannargudi ..	181,650	284	19	..	1,470	4	1,030	..	54-2	14-9	9,560	..	4 8 0	..	..	
Tatankota ..	244,717	999	15	..	1,016	..	711	..	47-4	66-6	10,314	..	4 8 0	..	..	
Total ..	2,130,383	3,654	339	255	62,592	97	37,045	..	109-3	10-8	6,284	..	..	..	..	

APPENDIX A—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	Consumption.				Con- sumption per head (at proof).	Sale per shop (at proof.)	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 proof strength.					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	
Excise—cont.																
Trichinopoly District.																
Trichinopoly ..	231,296	sq. mls. 469	50	gals. ..	3,875	gals. ..	2,712	gals. -012	gals. 54-2	9-4	4,623	rs. a. p. ..	rs. a. p. 4 0 0	rs. a. p. ..	..	
Trichinopoly Town ..	84,419	10	22	..	19,439	..	14,509	-172	659-5	46	3,830	..	4 0 0	..	..	
Srirangam Town ..	19,773	7	2	1	1,412	..	989	-050	494-5	3-5	9,887	4 8 0	3 12 0	..	..	
Kulitalai ..	201,990	879	46	..	1,866	..	1,306	-006	28-4	19-1	4,391	..	4 4 0	..	..	
Musiri ..	258,068	748	78	..	3,315	..	2,321	-009	29-8	9-6	3,308	..	4 4 0	..	..	
Perambalur ..	172,231	686	80	..	4,390	..	3,213	-019	40-1	8-6	2,152	..	4 0 0	..	..	
Udayarpalayam ..	247,176	762	89	..	10,163	..	7,107	-029	79-8	8-5	2,777	..	3 12 0	..	..	
Total ..	1,215,033	3,551	307	1,128	44,650	..	32,157	-026	87-6	9-7	3,311	..	..	..	..	

APPENDIX A--cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					20° under- proof.	30° under- proof.	60° under- proof.		
Excise—cont.																
Tinnevely District.																
Tinnevely	130,193	325	79	GALS.	GALS.	GALS.	GALS.	GALS.	4.1	1,648	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	..	..
Tinnevely Town	23,221	1	6	..	2,703	1,892	..	0.014	24	3,870	..	..	..	..	..	..
Palmcottah Town	17,964	1	4	..	1,104	773	..	0.03	128.8	16	4,491	..	..	..	..	..
Nanganeri	174,347	665	97	..	1,144	802	..	0.044	200.5	25	1,797	..	..	..	2	6
Ambasudram	165,152	569	93	..	1,450	1,326	1,976	0.056	11.6	6.85	1,775	..	..	..	..	..
Tenkasi	140,405	361	38	..	2,431	1,702	..	0.010	18.3	6.11	3,695	..	..	..	..	..
Sankaranarkoil	181,064	712	113	..	782	547	..	0.094	14.4	9.5	1,602	..	..	..	..	..
Sivilliputur	163,098	571	59	..	1,493	1,057	30	0.066	9.3	11.42	3,272	..	..	..	2	4
Satur	150,886	548	127	..	1,659	741	..	0.094	14.8	11.42	1,188	..	..	..	..	..
				..	3,636	2,545	..	0.017	19.8	4.31	..	..	..	..	..	..
Otapidaram	253,516	1,072	330	..	5,270	3,659	..	0.015	11.18	3.2	768	..	..	..	..	..
Tuticorin Town	15,281	3	7	..	7,011	4,903	..	0.301	701.1	42	2,326	..	..	..	..	..
Tenkani	283,110	553	166	..	2,755	1,936	..	0.007	11.6	3.33	1,705	..	..	..	..	..
Total	1,690,747	5,331	1,110	2	29,878	21,718	22,006	0.013	19.5	4.84	1,631	..	..	..	..	..
Coimbatore District.																
Coimbatore	228,337	801	74	5,224	1,801	..	6,449	0.023	73.5	10.8	3,092	5	0	4	8	0
Coimbatore Town	38,067	3	28	8,749	67	..	7,046	0.181	251.6	10	1,392	4	8	0	3	12
Satyamangalam	151,313	1,174	62	4,288	..	..	3,459	0.022	55.3	18.9	2,441	6	0	0	..	..
Kollegal	77,522	1,062	80	117	3,872	..	2,864	0.038	35.0	13.2	969	5	4	0	5	8
												6	0	0	..	..
Pellachi	172,999	710	61	1,867	45	..	1,523	0.069	25.0	11.5	2,835	5	4	0	4	8
Erode	185,805	587	66	1,965	2,344	..	2,493	0.013	37.8	8.9	2,815	5	4	0	4	8
Erode Town	9,864	11	11	1,111	2,376	..	2,102	0.213	191.0	1.0	897	3	12	0	3	0
Bhavani	94,123	722	61	1,250	880	..	1,516	0.017	26.5	11.8	1,543	6	0	0	4	8
Palladam	213,391	742	84	1,083	3,480	..	3,303	0.015	39.2	8.8	2,540	6	0	0	5	4
												6	0	0	..	..
Dharapuram	196,232	835	68	3,099	..	..	2,479	0.012	39.3	12.3	2,871	5	4	0	..	..
												7	8	0	4	8
Karur	167,950	611	48	..	2,028	..	1,490	0.008	29.6	12.9	3,469	..	..	..	..	..
Karur Town	9,205	1	14	..	2,574	..	1,332	0.181	118.7	0.7	658	..	..	..	4	8
Udumalpet	112,572	583	64	3,579	..	..	2,863	0.025	44.7	9.1	1,759	5	0	0	..	..
Total	1,657,690	7,842	721	50,432	19,767	..	38,183	0.023	52.9	10.9	2,299	..	..	..	..	..

APPENDIX A--cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					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
Excise—cont.															
Nijigiri District.															
Nijigiri District	91,034	967	53	14,845	31,766	..	36,212	397	683.2	18.0	1,718	6 0 0	5 4 0	..	..
Salem District.															
Salem	276,511	1,069	102	2,899	4,570	..	5,518	.011	54.1	10.5	2,711	4 4 0	4 0 0	..	..
Salem Town	50,667	3	19	5,594	8,091	..	10,139	.200	633.6	.16	2,667	4 4 0	4 0 0	..	..
Atur	158,554	767	64	..	4,592	..	3,151	.019	49.2	11.9	2,477	..	4 8 0	..	..
Namakal	254,577	715	86	..	5,133	..	3,593	.014	41.8	8.3	2,960	..	4 4 0	..	..
Tiruchengod	191,328	637	40	48	2,425	..	1,736	.003	43.4	15.9	4,783	..	4 8 0	..	..
Pharmapuri	135,826	937	92	..	6,673	..	6,771	.049	79.6	10.2	1,476	..	4 8 0	..	..
Krishnagiri	120,929	657	80	..	6,165	..	4,315	.036	53.9	8.2	1,512	..	4 4 0	..	..
Hosur	131,770	1,218	63	3,747	291	..	3,202	.024	60.8	19.3	2,092	4 12 0	4 4 0	..	..
Tirupattur	140,273	737	65	122	6,038	..	3,638	.023	55.8	11.3	2,158	3 12 0	3 4 0	2 12 0	..
Tirupattur Town	14,278	3	4	2,030	5,789	85	5,710	.399	1427.5	.75	3,569	to	to	2 12 0	..
Vaniyambadi Town	15,426	1	4	12	3,087	..	2,171	.140	542.7	.25	3,856	3 12 0	3 4 0	..	..
Uttankarai	109,456	909	109	..	6,062	..	4,237	.038	38.8	8.3	1,964	..	4 12 0	..	..
Total ..	1,599,595	7,653	728	14,452	60,816	95	54,171	.034	74.4	10.5	2,197	..	..	..	..
South Canara District.															
Mangalore Town	60,000	64	60	..	13,528	2,038	10,265	.171	171.4	1.07	1,000	..	3 0 0	1 12 0	..
Malabar District.															
Wynaad	88,091	999	79	11,793	..	..	9,434	.107	119.4	12.6	1,115	6 0 0	..	..	..
Five towns of Malabar	167,680	32	184	10,679	4,686	..	14,763	.088	80.2	.17	911	3 8 0	3.4 0	1 12 0	..
Total ..	255,671	1,031	263	22,372	4,686	7,550	24,197	.095	92.0	3.9	972	..	..	..	..

APPENDIX A—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluka and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					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.															
Vizagapatam District.															
Viravalli ..	176,052	552	107	GALES. ..	GALES. 730	GALES. 7,667	GALES. 3,531	GALES. -020	GALES. 33	5.1	1,645	RS. A. P. ..	RS. A. P. ..	RS. A. P. ..	
Sringavarapukola ..	126,610	318	35	GALES. ..	GALES. 469	GALES. 3,557	GALES. 1,751	GALES. -014	GALES. 50	9.1	3,617	..	..	..	
Gajapatinagar ..	166,771	276	57	GALES. ..	GALES. 1,699	GALES. 2,411	GALES. 2,125	GALES. -012	GALES. 37.3	4.8	2,998	..	3 4 0	2 8 0	
Sadr ..	86,466	222	79	GALES. ..	GALES. 81	GALES. 9,614	GALES. 3,663	GALES. -045	GALES. 46.3	2.8	1,018	..	..	..	
Bobbili ..	139,974	333	64	GALES. ..	GALES. 12	GALES. 5,069	GALES. 2,036	GALES. -014	GALES. 31.8	5.2	2,187	..	..	..	
Pirattipur ..	111,414	432	216	GALES. ..	GALES. 23	GALES. 17,614	GALES. 7,061	GALES. -063	GALES. 32.7	2.0	516	..	2 4 0	1 8 0	
Palkonda ..	200,232	402	185	GALES. ..	GALES. 91	GALES. 25,673	GALES. 10,333	GALES. -051	GALES. 55.8	2.1	1,082	..	..	..	
Gunupur ..	63,127	2,060	1,027	GALES. ..	GALES. ..	GALES. 22,068	GALES. 9,839	GALES. -140	GALES. 8.6	1.9	61	..	..	..	
Total ..	1,064,646	4,535	1,770	GALES. ..	GALES. 3,055	GALES. 93,063	GALES. 39,339	GALES. -037	GALES. 22.2	2.5	601	..	..	..	

RENTED.

Vizagapatam District.

Godavari District.

Ramachandrapuram ..	220,780	400	203	..	..	53,482	21,393	GALES. .097	105.3	1.9	1,087	..	..	..	..	
Amalapuram ..	227,157	456	187	..	..	71,140	2,856	GALES. .012	15.2	2.7	1,214	..	..	..	..	
Narsapur ..	200,153	437	199	..	..	42,662	17,065	GALES. .085	89.8	2.3	1,053	..	..	..	..	
Tanuku ..	188,396	371	189	..	..	72,823	29,049	GALES. .154	153.7	1.9	928	..	..	..	..	
Rhinavaram ..	108,399	321	117	..	..	24,162	9,665	GALES. .089	82.6	2.7	1,240	..	..	..	..	
Rajahmundry ..	106,641	469	86	..	..	5,096	2,278	GALES. .021	26.5	5.4	1,240	..	..	..	..	
Rajahmundry Town ..	24,555	12	9	..	..	31,725	12,690	GALES. .517	1,410	1.3	2,728	..	..	..	..	
Peddapuram ..	124,314	552	112	..	..	14,154	5,662	GALES. .045	50.5	4.3	1,109	..	..	..	..	
Ellore Town ..	25,092	720	153	..	..	48,123	7,249	GALES. .098	48.9	4.5	1,786	..	..	..	..	
Yernagudem ..	159,394	1,107	20	..	..	31,967	12,787	GALES. .509	639.3	4.5	1,555	..	..	..	..	
Cocanada ..	101,075	126	72	..	..	27,968	11,187	GALES. .070	73.1	7.2	1,042	..	..	..	..	
Pithapuram ..	68,161	269	46	..	..	8,034	3,454	GALES. .034	47.9	1.7	1,404	..	..	..	..	
Tuni ..	66,544	320	45	..	..	10,710	4,284	GALES. .062	92.9	4.3	1,482	..	..	..	..	
Total ..	1,744,937	5,559	1,587	..	..	2,581	1,032	GALES. .015	22.9	7.1	1,479	..	..	..	..	

APPENDIX A.—cont.
Statement showing the consumption of Country Spirits, distribution of Shops, &c., in the several Taluks and Towns during the year 1887-88.

Taluk and Towns.	Popula- tion.	Area.	Number of shops opened.	CONSUMPTION.				Con- sumption per head (at proof).	Sale per shop (at proof).	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 proof strength.					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.

Kistna District.

Répallo ..	184,340	644	159	..	..	26,132	10,173	GALES. .056	65.8	4.0	1,159	..	..	..	..	
Bāpāla ..	151,735	679	104	..	..	26,884	10,754	GALES. .071	103.4	6.5	1,459	..	..	..	..	
Godavāda ..	99,233	596	68	..	..	20,002	8,001	GALES. .080	117.6	8.7	1,459	..	..	..	..	
Bandur (excluding Masuli- patam Town) ..	140,426	698	77	..	..	81,377	32,551	GALES. .231	422.7	9.1	1,824	..	..	..	..	
Nāzvid ..	125,165	694	141	..	..	26,458	10,583	GALES. .084	75.0	4.9	883	..	..	..	..	
Vissannapet ..	54,401	324	72	..	..	23,794	9,517	GALES. .175	132.2	4.5	756	..	..	..	..	
Total ..	755,301	3,635	* 691	..	..	204,697	81,879	GALES. .108	131.8	5.8	1,216	..	..	..	..	

* The number of shops given in the previous year's report included today shops also, as formerly separate shops for the sale of spirits were not insisted upon in joint attack and today tracts.

RENTED—cont.

Karnal District.

Cumbar ..	109,851	1,044	133	..	..	750	20,532	GALES. .079	65.7	7.8	826	..	3 0 0	1 8 0	..	
Mārkapur ..	84,048	1,110	43	..	..	542	5,908	GALES. .032	63.7	25.8	1,954	..	3 0 0	1 8 0	..	
Total ..	193,899	2,154	176	..	..	1,292	26,440	GALES. .059	65.2	12.2	1,102	..	..	..	..	

South Canara District.

Mangalore ..	189,049	556	203	20	4,960	30,867	15,835	GALES. .084	78.0	2.7	931	3 0 0	2 12 0	1 8 0	..	
Kāsraged ..	243,881	1,032	230	12	943	9,950	4,655	GALES. .019	20.2	4.5	1,060	..	..	..	..	
Uppinangadi ..	110,367	951	154	48	5,011	4,981	5,998	GALES. .050	36.3	6.2	717	2 12 0	2 8 0	1 8 0	..	
Udupi ..	237,432	787	267	33	3,100	41,134	18,654	GALES. .079	69.8	2.9	889	..	..	..	..	
Coondapoor ..	115,113	512	150	..	900	22,388	9,555	GALES. .083	63.9	3.4	767	..	..	..	..	
Total ..	8,95842	3,838	1,001	125	15,514	1,08,420	54,327	GALES. .060	54.1	3.8	892	..	..	..	..	

Malabar District.

Chirakal ..	246,283	644	21	23	555	2,598	1,446	GALES. .006	68.9	39.7	11,727	4 8 0	3 0 0	1 8 0	..	
Kōttayam ..	130,365	453	30	21	28	2,574	985	GALES. .007	32.8	13.2	4,645	4 8 0	4 8 0	2 8 0	..	
Kurumbanād ..	231,024	539	57	..	6	15,657	6,227	GALES. .024	109.2	9.4	4,579	..	2 8 0	4 8 0	2 4 0	
Calicut ..	148,877	326	60	10	166	4,041	1,741	GALES. .012	29.0	5.4	2,481	5 4 0	4 8 0	2 4 0	..	
Ernād ..	205,143	811	50	249	573	22,490	9,586	GALES. .032	191.9	10.2	5,923	..	..	..	..	
Walanād ..	308,102	963	64	..	123	42,278	16,997	GALES. .055	265.6	16.0	4,814	..	..	..	..	
Pālat ..	306,115	601	42	..	..	21,523	8,609	GALES. .028	204.9	14.4	7,288	..	..	..	..	
Ponani ..	332,654	390	73	275	363	18,555	7,806	GALES. .020	108.2	5.3	5,379	..	..	..	..	
Total ..	2,098,663	4,734	† 397	578	1,814	129,416	53,498	GALES. .025	134.7	11.9	5,286	..	..	..	..	

† Vide remark against Kistna above.

APPENDIX B.

Stock Account of Opium in the several Districts in 1887-88.

District.	Balance at the beginning of the year.	Quantity received from Indore.	Quantity received from other districts.	Total of columns 2 to 4.	Quantity retained.	Quantity sent to other districts.	Quantity retained to vendors of intoxicating drugs.	Dry-age.	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 ..	650	..	3,882	4,532	3,602	20	203	2	3,827	705
Vizagapatam ..	3,291	15,540	(a) 5,278	24,109	18,700	4,357	371	416	21,844	2,265
Godavari ..	5,564	35,203	..	40,767	32,737	† 2,092	181	396	35,406	5,361
Kistna ..	(e) 2,920	5,470	598	8,988	3,556	2,124	174	..	5,854	3,134
Nellore ..	43	..	353	396	374	..	..	8	374	22
Anantapur ..	221	1,261	610	2,092	616	1,306	102	8	2,032	60
Bellary ..	10	..	181	191	167	..	..	4	171	20
Kurnool ..	187	560	..	747	348	109	122	20	599	148
Madras ..	23	..	941	964	790	(b) 28	25	14	855	109
Chingleput ..	1,509	8,264	136	9,949	652	† 6,931	978	172	8,733	1,216
North Arcot ..	2	..	120	122	72	..	48	..	120	2
South Arcot ..	(c) 55	140	854	1,049	702	51	200	46	999	50
Tanjore ..	79	..	175	254	243	..	10	..	253	1
Trichinopoly ..	9	..	524	533	400	12	115	..	527	6
Madura ..	7	..	514	521	316	..	160	1	476	45
Tinnevely ..	..	..	414	414	140	..	267	1	408	6
Coimbatore ..	8	..	165	173	136	..	26	..	162	11
Nilgiris ..	49	..	472	521	464	1	32	8	505	16
Salem ..	28	..	438	461	428	..	..	..	428	33
South Canara ..	27	..	576	603	433	3	119	1	556	47
Malabar ..	(d) 665	136	14	151	115	..	26	..	141	10
	..	..	659	1,324	675	..	..	1	676	648
Total ..	15,443	*66,514	16,904	98,861	63,665	17,032	3,159	1,090	84,946	13,915

(a) Includes 933 lbs. of Government opium sold to Agency renters.

(b) Quantity transported to Banganapalle State.

(c) The balance returned by the renter last year is reported to be wrong, as he could not account for 12 lbs.

(d) The difference of lbs. 13 between this and the closing balance of last year is due to the incorrect balance arrived at by the opium renter, Palghat.

(e) The difference between this and the last year's balance is due to the correction made in the accounts since the submission of the last Report.

* The difference between this quantity and that shown in paragraph 76, as imported from Indore, is due to quantities in transit at the end of 1886-87 and 1887-88.

† Includes 179 lbs. sent to Yunnan.

‡ Includes 257 lbs. sent to French territory.

§ Includes 9,764 lbs. sold in the Agency tracts.

|| Includes 2 lbs. sent to Pudukota.

APPENDIX C.
STATEMENT showing the Consumption of Opium and Intoxicating Drugs for the year 1887-88.

District.	Population.	Area.	Number of persons to the square mile.	Number of shops opened for the sale of Opium and intoxicating drugs.	Population per shop.	Square miles per shop.	Consumption, including opium used in the manufacture of intoxicating drugs.	Sales per shop.	Consumption per head of population (in decimals of a tota).	REVENUE.		Average retail price of Opium per tota.	Incidence of Opium revenue per head of population.	
										Pass duty.	Rent of Opium farms.			Total.
1	2	3.	4	5	6	7	8	9	10	11	12	13	14	15
Ganjam ..	1,749,664	8,311	211	83	21,081	100	LBS. 3,805	LBS. 45.8	.085	RS. ..	RS. 23,055	RS. ..	RS. A. P. 0 6 10	..
Vizagapatam ..	2,435,141	17,380	143	241	10,311	72	17,071	70.8	.268	..	49,395	..	0 6 8	..
Godavari ..	1,791,512	7,245	244	421	4,235	17	32,918	78.2	.716	..	76,975	..	0 5 4	..
Kistna ..	1,618,480	8,471	183	78	19,852	109	3,730	47.8	.094	..	22,378	..	0 7 2	..
Nellore ..	1,220,236	8,739	140	50	61,012	437	718	18.7	.012	..	5,860	..	0 11 6	..
Anantapur ..	1,121,638	8,745	128	20	56,652	437	718	32.9	.025	..	6,863	..	0 10 9	..
Bellary ..	659,889	6,103	118	10	59,989	610	167	16.7	.010	..	1,650	..	0 10 1	..
Kurnool ..	736,807	5,904	125	14	52,629	422	470	33.6	.045	..	4,410	..	0 9 7	..
Madras ..	709,305	7,788	91	20	35,465	389	815	40.7	.156	..	7,435	..	0 9 9	..
Chingleput ..	406,846	2,27	15,031	25	16,234	1	1,630	63.2	.004	..	21,226	..	0 9 6	..
North Arcot ..	981,581	2,842	345	10	98,158	284	120	12	.004	..	7,125	..	0 13 4	..
South Arcot ..	1,817,814	7,256	251	42	43,281	173	902	21.5	.019	..	11,252	..	0 11 1	..
Tanjore ..	2,130,383	3,654	583	23	92,656	159	515	22.4	.005	..	1,405	..	0 10 0	..
Trichinopoly ..	2,123,633	3,661	593	23	94,291	365	407	27.9	.015	..	5,283	..	0 9 4	..
Madura ..	2,168,680	3,401	258	23	94,291	365	407	17.7	.007	..	5,029	..	0 11 10	..
Tinnevely ..	1,659,747	5,381	316	12	141,646	448	496	13.5	.004	..	1,580	..	0 9 9	..
Coimbatore ..	1,657,699	7,842	211	25	66,308	314	496	19.8	.012	..	5,238	..	0 10 4	..
Nilgiris ..	81,634	957	95	4	22,738	239	438	10.7	.014	..	3,650	..	0 9 2	..
Salem ..	1,559,595	7,653	209	28	57,128	273	552	19.7	.014	..	4,880	..	0 9 6	..
South Canara ..	559,514	6,902	246	6	159,919	650	141	23.5	.006	..	1,435	..	0 9 5	..
Malabar ..	2,355,035	5,763	410	25	94,601	231	675	27	.011	..	7,178	..	0 9 7	..
Total ..	30,868,504	139,895	221	1,157	26,680	121	-66,824	57.7	.084	3,27,500	2,76,068	6,03,668	..	0 0 38

APPENDIX D.

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 ..	10	14	..	..	14	135 0 0	5	27 1 0	22 5 6
Vizagapatam ..	20	21	3	1	17	279 0 0	14	101 9 0	136 8 0
Godavari ..	25	25	3	..	25	481 0 0	16	65 0 0	90 0 0
Kistna ..	3	4	..	2	4	29 0 0	1	7 14 0	2 13 0
Nellore ..	..	..	..	..	..	..	..	..	..
Cuddapah ..	1	1	..	..	1	30 0 0	1	1 1 3	..
Anantapur ..	..	..	..	..	..	..	..	..	..
Bellary ..	2	2	..	2	2	70 0 0	2	4 8 0	70 0 0
Kurnool ..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..
Chingleput ..	1	1	..	..	1	50 0 0	1	0 7 3	..
North Arcot ..	2	2	..	..	2	75 0 0	2	11 7 0	32 7 0
South Arcot ..	..	..	..	..	..	..	..	..	..
Tanjore ..	2	2	1	1	..	..	2	1 10 4	..
Trichinopoly ..	1	1	..	..	1	40 0 0	1	2 4 0	40 0 0
Madura ..	..	..	..	..	..	..	..	..	..
Tinnevely ..	1	1	..	..	1	50 0 0	1	5 8 0	..
Coimbatore ..	1	1	..	..	1	7 0 0	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..
Salem ..	..	..	..	..	..	..	..	..	..
South Canara ..	..	..	..	..	..	..	..	..	..
Malabar ..	..	..	..	..	..	..	..	..	..
Total ..	69	75	7	6	69	1,246 0 0	46	228 5 10	393 12 6

APPENDIX E.

STATEMENT showing the Demand, Collection and Balance of Excise Revenue in the Madras Presidency for the year 1887-88.

Country Spirits.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	8,223	90,210	98,463	5,342	86,783	92,125	2,695	..	236	3,457	3,743
Vizagapatam ..	12,063	2,26,096	2,38,159	10,732	2,15,912	2,26,644	305	..	1,026	10,184	11,210
Godavari ..	1,463	75,784	77,247	1,366	75,463	76,829	..	..	97	321	418
Kistna ..	22,513	2,56,617	2,79,130	8,161	2,52,219	2,60,380	..	..	14,352	4,398	18,750
Nellore ..	17,071	1,92,240	2,09,311	16,843	1,90,433	2,07,279	..	..	228	1,804	2,032
Cuddapah ..	254	2,36,970	2,37,224	..	2,36,208	2,36,208	254	..	..	752	762
Anantapur ..	..	1,33,136	1,33,136	..	1,33,136	1,33,136	..	..	..	..	..
Bellary ..	..	3,62,139	3,62,139	..	3,60,226	3,60,226	..	..	..	1,913	1,913
Kurnool ..	1,000	1,50,320	1,51,320	1,000	1,47,263	1,48,263	..	3,057	..	..	..
Madras ..	25,808	3,80,721	4,06,529	86	3,80,721	3,80,807	25,833	..	39	..	39
Chingleput ..	10,169	2,69,594	2,79,763	211	2,67,460	2,67,671	3,060	..	6,898	2,134	9,032
North Arcot ..	2,189	4,52,567	4,54,756	..	4,44,318	4,44,348	2,189	6,044	..	2,175	2,175
South Arcot ..	11,938	2,55,053	2,66,991	11,938	2,54,873	2,66,811	..	..	..	180	180
Tanjore ..	4,650	1,44,197	1,48,847	4,472	1,43,580	1,48,052	178	172	..	445	445
Trichinopoly ..	..	1,32,515	1,32,515	..	1,32,515	1,32,515	..	..	..	..	..
Madura ..	886	1,90,772	1,91,658	..	1,90,772	1,90,772	886	..	..	..	..
Tinnevely ..	2,997	1,09,171	1,12,168	1,664	1,08,846	1,10,510	811	325	522	..	522
Coimbatore ..	29,601	1,92,402	2,19,003	11,204	1,91,619	2,02,823	3,128	775	12,269	8	12,277
Nilgiris ..	7,777	1,97,421	2,05,198	1,228	1,95,421	1,96,649	..	..	6,549	..	6,549
Salem ..	2,235	2,42,670	2,44,905	2,049	2,42,350	2,44,399	79	..	107	320	427
South Canara ..	..	25,041	25,041	..	24,624	24,624	..	..	..	417	417
Malabar ..	..	84,373	84,373	..	78,212	78,212	5,601	..	..	560	560
Total ..	1,57,837	44,00,039	45,57,876	76,296	43,54,987	44,31,283	39,168	15,974	42,373	29,078	71,451

Country Spirits and Toddy Combined.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	..	..	..	..	..	..	..	..	..	..	..
Vizagapatam ..	2,312	3,82,969	3,85,281	2,312	3,77,664	3,79,976	..	..	..	5,305	5,305
Godavari ..	531	1,75,958	1,76,489	531	1,72,874	1,73,405	..	..	..	3,034	3,034
Kistna ..	..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..	..
Cuddapah ..	..	..	..	..	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	53,155	53,155	..	53,155	53,155	..	..	..	..	..
Kurnool ..	..	..	..	..	..	..	..	..	..	..	..
Madras ..	..	..	..	..	..	..	..	..	..	..	..
Chingleput ..	..	..	..	..	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..	..	..	..	..
Tanjore ..	..	..	..	..	..	..	..	..	..	..	..
Trichinopoly ..	..	..	..	..	..	..	..	..	..	..	..
Madura ..	..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..	..
Coimbatore ..	..	..	..	..	..	..	..	..	..	..	..
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	514	60,072	60,586	..	59,723	59,723	514	204	..	145	145
South Canara ..	2,822	1,33,784	1,36,606	1,223	1,32,213	1,33,436	1,599	985	..	586	586
Malabar ..	..	..	..	..	..	..	..	..	..	..	..
Total ..	6,179	8,05,938	8,12,117	4,066	7,95,629	7,99,695	2,113	1,189	..	9,120	9,120

APPENDIX E—cont.

Statement showing the Demand, Collection and Balance of Excise Revenue in the Madras Presidency for the year 1887-88.

Toddy.

District.	DEMAND.			COLLECTION.			REMISSION.		BALANCE.		
	Arrears at the beginning of the year.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9	10	11	12
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam ..	1,553	15,024	16,577	917	12,885	13,802	155	..	481	2,139	2,620
Vizagapatam ..	975	38,848	39,823	975	37,160	38,125	..	..	..	1,698	1,698
Godavari ..	2,261	39,573	41,834	2,006	38,683	40,689	..	..	255	890	1,145
Kistna ..	312	46,571	46,883	12	46,267	46,279	..	..	300	304	604
Nellore ..	5,177	37,311	42,488	5,177	36,196	41,373	..	..	..	1,115	1,115
Cuddapah ..	115	93,920	94,035	115	93,920	94,035	..	..	..	..	..
Anantapur ..	587	2,03,432	2,04,019	475	2,03,432	2,03,907	112	..	..	..	..
Bellary ..	568	2,22,138	2,22,706	568	2,22,138	2,22,704	..	..	..	2	2
Kurnool ..	2,411	2,47,197	2,49,608	627	2,45,680	2,46,307	1,784	..	..	1,517	1,517
Madras ..	11,497	3,17,815	3,29,312	11,497	3,11,536	3,23,033	..	..	..	6,279	6,279
Chingleput ..	8,460	1,80,416	1,88,876	3,260	1,73,634	1,76,894	4,068	..	1,132	6,782	7,914
North Arcot ..	13,081	2,50,078	2,63,109	13,081	2,19,816	2,32,847	..	..	..	30,262	30,262
South Arcot ..	708	1,40,615	1,41,323	586	1,39,415	1,40,001	122	..	..	1,200	1,200
Tanjore ..	..	5,93,887	5,93,887	..	5,86,746	5,86,746	..	..	..	7,141	7,141
Trichinopoly ..	1,162	1,02,453	1,03,615	1,162	1,02,228	1,03,390	..	..	..	225	225
Madura ..	651	1,08,295	1,08,946	349	1,03,060	1,03,409	..	..	302	5,235	5,537
Tinnevely ..	1,163	1,14,555	1,15,721	1,153	1,12,182	1,13,345	..	..	..	2,376	2,376
Coimbatore ..	4,324	2,86,533	2,90,857	4,324	2,73,582	2,77,906	..	..	..	12,951	12,951
Nilgiris ..	..	..	..	..	..	..	..	..	..	..	..
Salem ..	14,917	2,93,783	3,08,700	11,511	2,90,718	3,02,229	3,406	..	..	3,065	3,065
South Canara ..	24	1,39,839	1,39,863	24	1,38,640	1,38,664	..	147	..	1,052	1,052
Malabar ..	1,798	1,17,253	1,19,051	578	1,11,262	1,11,840	748	..	472	5,991	6,463
Total ..	71,694	35,89,639	36,61,233	58,357	34,99,168	35,57,525	10,395	147	2,942	90,224	93,166

Foreign Liquor.

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 ..	269	3,881	4,150	269	3,879	4,148	..	..	..	2	2
Vizagapatam ..	..	967	967	..	967	967	..	..	..	..	..
Godavari ..	..	3,444	3,444	..	3,444	3,444	..	..	..	..	..
Kistna ..	..	3,241	3,241	..	3,241	3,241	..	..	..	..	..
Nellore ..	..	554	554	..	554	554	..	..	..	..	..
Cuddapah ..	72	2,981	3,053	..	2,981	2,981	72	..	..	..	..
Anantapur ..	..	1,834	1,834	..	1,834	1,834	..	..	..	..	..
Bellary ..	..	1,014	1,014	..	1,014	1,014	..	..	..	..	..
Kurnool ..	..	570	570	..	570	570	..	..	..	..	..
Madras ..	43,715	1,72,262	2,15,977	1,054	1,52,785	1,53,839	42,622	..	39	19,477	19,516
Chingleput ..	..	12,240	12,240	..	11,957	11,957	..	..	..	283	283
North Arcot ..	247	31,242	31,489	..	31,242	31,242	247	..	..	..	..
South Arcot ..	26	12,046	12,072	26	12,046	12,072	..	..	..	..	..
Tanjore ..	..	2,324	2,324	..	2,291	2,291	..	..	..	33	33
Trichinopoly ..	23	1,071	1,094	..	1,071	1,071	23	..	..	..	..
Madura ..	..	1,747	1,747	..	1,747	1,747	..	..	..	..	..
Tinnevely ..	267	2,568	2,835	..	2,568	2,568	267	..	..	..	..
Coimbatore ..	22	2,665	2,687	..	2,665	2,665	22	..	..	..	..
Nilgiris ..	279	41,897	42,176	..	41,897	41,897	44	..	235	..	235
Salem ..	71	3,440	3,511	..	3,150	3,150	71	..	..	290	290
South Canara ..	..	419	419	..	419	419	..	..	..	..	..
Malabar ..	..	3,430	3,430	..	3,430	3,430	..	..	..	..	..
Total ..	44,991	3,05,837	3,50,828	1,349	2,85,752	2,87,101	43,368	..	274	20,085	20,359

APPENDIX E—cont.

Statement showing the Demand, Collection and Balance of Excise Revenue in the Madras Presidency for the year 1887-88.

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 ..	..	13	13	..	13	13	..	..	..	..	..
Vizagapatam ..	..	96	96	..	96	96	..	..	..	..	..
Godavari ..	..	562	562	..	516	516	..	..	..	46	46
Kistna ..	..	1,401	1,401	..	1,401	1,401	..	..	..	..	..
Nellore ..	..	103	103	..	103	103	..	..	..	..	..
Cuddapah ..	..	53	53	..	53	53	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..	..	..	..	..
Bellary ..	..	60	60	..	60	60	..	..	..	..	..
Kurnool ..	..	28	28	..	28	28	..	..	..	..	..
Madras ..	..	702	702	..	702	702	..	..	..	..	..
Chingleput ..	..	456	456	..	456	456	..	..	..	..	..
North Arcot ..	..	2,659	2,659	..	2,659	2,659	..	..	..	..	..
South Arcot ..	150	2,889	3,039	150	2,889	3,039	..	..	..	5	5
Tanjore ..	..	434	434	..	429	429	..	..	..	..	..
Trichinopoly ..	..	81	81	..	81	81	..	..	..	..	..
Madura ..	..	140	140	..	140	140	..	..	..	..	..
Tinnevely ..	..	25	25	..	25	25	..	..	..	..	..
Coimbatore ..	..	54	54	..	54	54	..	..	..	..	..
Nilgiris ..	..	87	87	..	87	87	..	..	..	..	..
Salem ..	..	179	179	..	179	179	..	..	..	..	..
South Canara ..	..	1,771	1,771	..	1,771	1,771	..	..	..	..	..
Malabar ..	15	259	274	15	259	274	..	..	..	..	..
Total ..	165	12,052	12,217	165	12,001	12,166	..	..	..	51	51

Total Abkari.

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 ..	10,045	1,09,158	1,19,203	6,528	1,03,560	1,10,088	2,750	..	767	5,598	6,365
Vizagapatam ..	13,038	2,66,007	2,79,045	11,707	2,54,125	2,65,832	805	..	1,026	11,862	12,908
Godavari ..	6,036	5,02,332	5,08,368	5,684	4,95,770	5,01,454	..	..	352	6,562	6,914
Kistna ..	23,356	4,83,788	5,07,144	8,704	4,76,002	4,84,706	..	..	14,652	7,786	22,438
Nellore ..	122,243	2,30,208	2,52,456	22,020	2,27,239	2,49,309	..	..	228	2,919	3,147
Cuddapah ..	441	3,35,024	3,35,465	115	3,33,162	3,33,277	326	..	..	752	762
Anantapur ..	587	3,38,402	3,38,989	475	3,38,402	3,38,877	112	..	..	..	..
Bellary ..	568	5,85,351	5,85,919	568	5,83,435	5,84,004	..	..	..	1,915	1,915
Kurnool ..	3,411	4,51,270	4,54,681	1,627	4,46,693	4,48,323	1,784	3,057	..	1,517	1,517
Madras ..	81,020	8,71,500	9,52,520	12,637	8,45,741	8,58,381	68,305	..	78	25,756	25,834
Chingleput ..	18,629	4,62,706	4,81,335	3,471	4,53,507	4,56,978	7,128	..	8,030	9,199	17,229
North Arcot ..	15,467	7,36,546	7,52,013	13,031	6,93,055	7,11,096	2,436	6,044	..	32,437	32,437
South Arcot ..	12,822	4,10,603	4,23,425	12,700	4,09,223	4,21,923	122	..	..	1,580	1,580
Tanjore ..	4,650	7,40,842	7,45,492	4,472	7,33,046	7,37,518	178	172	..	7,624	7,624
Trichinopoly ..	1,185	2,36,120	2,37,305	1,162	2,35,895	2,37,057	23	..	..	225	225
Madura ..	1,537	3,06,954	3,08,491	349	2,95,719	2,96,068	888	..	302	5,235	5,537
Tinnevely ..	4,427	2,26,322	2,30,749	2,827	2,23,621	2,26,448	1,078	325	522	2,376	2,898
Coimbatore ..	30,947	4,81,654	5,12,601	15,528	4,67,920	4,83,448	3,150	775	12,269	12,959	25,228
Nilgiris ..	8,056	2,39,405	2,47,461	1,228	2,39,405	2,40,633	44	..	9,784	..	6,784
Salem ..	17,223	5,40,072	5,57,295	13,560	5,36,397	5,49,957	3,556	..	107	3,675	3,782
South Canara ..	538	2,27,142	2,27,680	24	2,25,177	2,25,201	514	351	..	1,614	1,614
Malabar ..	4,635	3,39,099	3,43,734	1,816	3,25,376	3,27,192	2,347	6,586	472	7,137	7,609
Total ..	2,80,865	91,13,405	93,94,271	1,40,233	89,47,537	90,87,770	95,044	17,310	45,589	1,48,568	1,94,147

APPENDIX E—cont.

Statement showing the Demand, Collection and Balance of Excise Revenue in the Madras Presidency for the year 1887-88.

Opium.

District.	DEMAND.			COLLECTION.			REMISSIONS.		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
Ganjam ..	Rs. 2,563	Rs. 23,055	Rs. 25,718	Rs. 2,663	Rs. 18,371	Rs. 21,034	Rs. ..	Rs. ..	Rs. ..	Rs. 4,684	Rs. 4,684
Vizagapatam ..	281	1,30,695	1,30,876	281	1,29,204	1,29,485	..	..	..	1,391	1,391
Godavari ..	..	2,41,525	2,41,525	..	2,36,975	2,36,975	..	..	..	4,550	4,550
Kistna ..	..	49,678	49,678	..	48,678	48,678	..	..	..	1,000	1,000
Nellore ..	1,701	5,860	7,561	1,701	5,860	7,561	..	..	..	..	..
Cuddapah ..	..	13,163	13,163	..	13,163	13,163	..	..	..	..	..
Anantapur ..	..	1,659	1,659	..	1,659	1,659	..	..	..	..	..
Bellary ..	..	7,210	7,210	..	7,210	7,210	..	..	..	..	..
Kurnool ..	..	8,135	8,135	..	8,135	8,135	..	..	..	..	..
Madras ..	..	1,19,476	1,19,476	..	1,19,476	1,19,476	..	..	..	..	..
Chingleput ..	272	7,125	7,397	..	7,125	7,125	272	..	..	..	..
North Arcot ..	..	11,952	11,952	..	11,202	11,202	..	..	..	750	750
South Arcot ..	..	1,405	1,405	..	1,405	1,405	..	..	..	..	..
Tanjore ..	..	5,283	5,283	..	5,283	5,283	..	..	..	..	..
Trichinopoly ..	..	3,737	3,737	..	3,562	3,562	..	..	..	175	175
Madura ..	..	5,029	5,029	..	5,029	5,029	..	..	..	..	..
Tinnevely ..	..	1,580	1,580	..	1,542	1,542	..	..	..	38	38
Coimbatore ..	..	5,258	5,258	..	5,258	5,258	..	..	..	..	..
Nilgiris ..	..	3,650	3,650	..	3,650	3,650	..	..	..	..	..
Salem ..	831	4,880	5,711	831	4,680	5,511	..	..	..	200	200
South Canara ..	..	2,135	2,135	..	2,134	2,134	..	..	..	1	1
Malabar ..	50	7,178	7,228	..	6,978	6,978	50	..	..	200	200
Total ..	5,798	6,59,568	6,65,366	5,476	6,46,579	6,52,055	322	..	..	12,589	12,989

Grand Total (Excise Revenue).

District.	DEMAND.			COLLECTION.			REMISSIONS.		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
Ganjam ..	Rs. 12,708	Rs. 1,32,213	Rs. 1,44,921	Rs. 9,191	Rs. 1,21,931	Rs. 1,31,122	Rs. 2,750	Rs. ..	Rs. 767	Rs. 10,282	Rs. 11,049
Vizagapatam ..	13,319	3,96,602	4,09,921	11,988	3,83,329	3,95,317	305	..	1,026	13,273	14,299
Godavari ..	6,036	7,43,857	7,49,893	5,684	7,32,745	7,38,429	..	..	352	11,112	11,464
Kistna ..	23,356	5,33,466	5,56,822	5,704	5,24,680	5,30,384	..	..	14,652	8,786	23,438
Nellore ..	23,949	2,36,068	2,60,017	23,721	2,33,149	2,56,870	..	..	228	2,919	3,147
Cuddapah ..	441	3,47,087	3,47,528	115	3,46,325	3,46,440	326	..	..	762	76
Anantapur ..	587	3,40,061	3,40,648	475	3,40,061	3,40,536	112	..	..	..	..
Bellary ..	568	5,92,561	5,93,129	568	5,90,646	5,91,214	..	..	..	1,915	1,91
Kurnool ..	3,411	4,59,405	4,62,816	1,627	4,54,831	4,56,458	1,784	3,057	..	1,517	1,51
Madras ..	81,020	9,90,976	10,71,996	12,637	9,65,220	9,77,857	68,365	..	78	25,756	25,834
Chingleput ..	18,901	4,69,831	4,88,732	3,471	4,60,632	4,64,103	7,400	..	8,030	9,199	17,229
North Arcot ..	15,467	7,48,498	7,63,965	13,031	7,09,267	7,22,298	2,436	6,044	..	33,187	33,18
South Arcot ..	12,822	4,12,008	4,24,830	12,700	4,10,623	4,23,328	122	..	..	1,380	1,38
Tanjore ..	4,650	7,46,125	7,50,775	4,472	7,38,329	7,42,801	178	172	..	7,024	7,62
Trichinopoly ..	1,185	2,39,857	2,41,042	1,162	2,39,457	2,40,619	23	..	..	400	40
Madura ..	1,537	3,05,983	3,07,520	349	3,00,748	3,01,097	886	..	302	5,235	5,53
Tinnevely ..	4,427	2,27,902	2,32,329	2,827	2,25,163	2,27,990	1,078	325	522	2,414	2,93
Coimbatore ..	30,947	4,86,912	5,17,859	15,528	4,73,178	4,88,706	3,150	775	12,269	12,959	25,22
Nilgiris ..	8,056	2,43,055	2,51,111	1,228	2,43,055	2,44,283	44	..	6,784	..	6,78
Salem ..	18,054	5,44,952	5,63,006	14,391	5,41,077	5,55,468	3,556	..	107	3,875	3,98
South Canara ..	538	2,29,277	2,29,815	24	2,27,311	2,27,335	514	351	..	1,615	1,61
Malabar ..	4,685	3,46,277	3,50,962	1,816	3,32,354	3,34,170	2,397	6,586	472	7,337	7,80
Total ..	2,86,664	97,72,973	100,59,637	1,45,709	95,94,116	97,39,825	95,366	17,310	45,589	1,61,547	2,07,11

APPENDIX F.
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.	Spirits.	Beer and other Fermented Liquors, including Tolly.	Revenue Total.			
Ganjam ..	6,073	1,743,531	1,749,604	Rs. 94,134	Rs. 15,024	Rs. 1,09,158	Rs. A. P. 0 1 0	1,256	1,393
Vizagapatam ..	20,103	2,482,141	2,502,244	2,27,159	38,848	2,66,007	0 1 9	1,080	2,301
Godavari ..	38,798	1,751,512	1,790,310	4,82,759	39,573	5,22,332	0 4 6	3,048	2,588
Kistna ..	87,161	1,461,310	1,548,471	4,87,216	46,571	4,82,787	0 5 0	4,629	335
Nellore ..	81,341	1,458,892	1,540,233	1,92,697	37,311	2,30,008	0 3 0	1,207	1,011
Cuddapah ..	97,749	1,023,259	1,121,008	2,40,004	93,920	3,33,924	0 4 9	1,405	798
Anantapur ..	40,239	559,656	599,895	1,34,970	3,03,432	3,38,402	0 9 0	1,279	463
Bellary ..	69,767	637,040	706,807	3,63,213	2,92,138	5,85,351	0 12 9	1,091	675
Kurnool ..	81,827	627,478	709,305	2,04,073	2,47,137	4,51,210	0 10 2	1,371	517
Madras ..	50,299	355,550	405,848	5,53,665	3,17,615	8,71,280	0 2 2	1,831	488
Chingleput ..	25,634	956,317	981,951	2,82,290	1,80,416	4,62,706	0 7 7	1,875	913
North Arcot ..	82,438	1,735,376	1,817,814	86,467	2,50,078	7,36,545	0 6 6	2,310	787
South Arcot ..	48,289	1,766,449	1,814,738	2,69,988	1,40,615	4,10,603	0 3 7	1,650	1,100
Tanjore ..	112,038	2,018,325	2,130,363	1,46,957	1,02,453	2,49,410	0 5 7	2,753	774
Trichinopoly ..	34,104	1,180,929	1,215,033	1,83,667	1,02,453	2,86,120	0 3 1	708	1,716
Madura ..	140,945	2,027,752	2,168,697	1,11,764	1,08,295	3,00,059	0 2 3	2,016	1,075
Tinnevely ..	89,767	1,609,980	1,699,747	1,95,121	2,86,533	4,81,654	0 4 8	1,794	924
Coimbatore ..	37,855	1,617,690	1,655,545	2,36,551	2,84	2,30,405	0 10 0	2,015	794
Nilgiris ..	51,093	1,548,503	1,599,596	2,46,289	2,03,783	5,40,072	0 5 5	2,143	840
Salem ..	36,652	865,862	902,514	1,39,839	1,17,253	2,57,092	0 2 3	8,925	265
South Canara ..	652,198	1,712,837	2,365,035	2,21,846	35,92,363	3,39,059	0 4 9	43,927	703
Malabar ..	1,924,625	28,943,879	30,868,504	55,21,012	97,125	91,13,405	0 0 6	..	..
Total ..	..	..	..	9,00,568	30,89,518	9,97,693	0 0 3	..	..
Grand Total ..	..	..	..	64,21,580	..	1,01,11,098	..	..	..

* Includes the toddy revenue of the tracts in which the country spirits and toddy farms are rented together.

APPENDIX F—cont.

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

District.	POPULATION.			Number of Wholesale Licenses.	REVENUE FROM EXCISED DUTY ON			Incidence per Head.	Number of Licenses for Retail (Country and European Liquors).	Population per retail License.
	Muhammadans.	Hindus and others.	Total.		Foreign Spirits, Country Spirits.		Total.			
					Rs.	Rs.				
Ganjam ..	6,073	1,743,531	1,749,604	3,881	90,253	94,134	Rs. A. P.	766	2,284	
Vizagapatam ..	20,403	2,464,738	2,485,141	967	2,26,192	2,27,159	0 0 10	164	15,153	
Godavari ..	38,798	1,752,714	1,791,512	3,444	4,59,315	(a) 4,62,759	0 1 5	2,958	606	
Kistna ..	87,161	1,461,319	1,548,480	3,241	4,33,976	(b) 4,37,217	0 4 1	3,936	287	
Nellore ..	61,314	1,158,892	1,220,236	554	1,92,343	1,92,897	0 4 6	440	2,773	
Cuddapah ..	97,749	1,023,289	1,121,038	2,981	2,47,923	2,50,694	0 2 6	705	1,599	
Anantapur ..	40,239	559,650	599,889	1,834	1,23,136	1,24,970	0 3 4	441	1,860	
Bellary ..	69,767	667,040	736,807	1,014	3,62,199	3,63,213	0 3 6	333	2,924	
Kurnool ..	81,827	627,478	709,305	1,014	3,62,199	3,63,213	0 7 11	333	2,924	
Madras ..	50,298	355,550	405,848	570	2,03,503	2,04,073	0 4 6	724	1,979	
Chingleput ..	25,034	956,347	981,381	1,722	3,81,423	3,83,685	0 4 6	258	1,573	
North Arcot ..	82,438	1,735,376	1,817,814	12,240	2,70,050	2,82,290	1 5 9	455	2,157	
South Arcot ..	48,239	1,766,449	1,814,738	31,242	4,55,236	4,86,468	0 4 6	818	2,222	
Tanjore ..	112,058	2,018,325	2,130,383	12,046	2,67,942	2,69,988	0 4 3	1,058	1,715	
Tiruchinopoly ..	34,104	1,180,929	1,215,033	2,324	1,44,631	1,46,955	0 2 4	880	5,606	
Madurai ..	89,767	1,609,980	1,688,650	1,971	1,32,596	1,33,667	0 1 1	396	3,068	
Trichinopoly ..	37,555	1,619,930	1,669,747	1,747	1,90,912	1,92,659	0 1 9	818	2,651	
Coimbatore ..	37,555	1,619,930	1,669,747	2,665	1,92,456	1,95,121	0 1 5	1,140	1,491	
Nilgiris ..	3,531	87,503	91,034	2,665	1,92,456	1,95,121	0 1 11	753	2,201	
Salem ..	51,092	1,590,595	1,590,595	39,043	1,97,508	2,36,551	2 9 6	134	679	
South Canara ..	93,652	865,862	939,515	3,440	2,42,849	2,46,289	0 2 5	758	2,110	
Malabar ..	652,198	1,712,837	2,365,035	419	86,884	(d) 87,303	0 1 5	1,073	894	
				3,430	2,18,416	(e) 2,21,846	0 1 6	8,644	274	
Total ..	1,924,625	28,943,879	30,868,504	3,02,683	52,18,029	55,21,012	0 2 10	27,262	1,132	
Import Duty ..				9,00,568	..	9,00,568	0 0 6			
Grand Total ..				12,03,551	52,18,029	64,21,580	0 3 4			

(a) Includes the toddy revenue of the whole district with the exception of Rajahmundry and Ellore towns.

(b) Do. do. except the upland taluks and Masulipatam town.

(c) of the Cumbum and Markapur taluks.

(d) of the whole district with the exception of Mangalore town.

(e) of the rural tracts in which the arrack and toddy farms are rented out together.

APPENDIX F—cont.

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

District.	POPULATION.			LICENSE FEES.			EXCISE DUTY.				Total Revenue.	Incidence of Total Revenue collected per Gallon.	Incidence per Head.	Population per Retail License.
	Muhammadans.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wholesale.	Retail.	Wholesale.	Retail.	Rate of Duty per Imperial Gallon, higher and lower strengths.	Number of Gallons on which Duty was collected.	Average Strength.	Total Duty collected.	Incidence of Excise Duty per Gallon.	RS. A. P.
Ganjam ..	6,073	1,743,531	1,749,604	223	1	25	Rs. 25	Rs. 657	Rs. 5 per gallon at London proof and proportionally for higher and lower strengths.	* 639	10° U.P. and P.	Rs. 3,199	Rs. A. P. 5 0 1	RS. A. P. 3,881
Vizagapatam ..	20,403	2,464,738	2,485,141	143	1	17	25	942		..	..	..	..	146,185
Godavari ..	38,798	1,752,714	1,791,512	244	2	53	50	3,391		..	..	..	..	33,802
Kistna ..	87,161	1,461,319	1,548,480	183	4	40	100	3,141		* 11	20° U.P.	48	4 5 10	38,712
Nellore ..	61,314	1,158,892	1,220,206	128	..	18	..	506		..	..	..	..	67,791
Cuddapah ..	97,749	1,023,289	1,121,038	118	..	23	..	2,981		..	..	..	..	48,741
Anantapur ..	40,239	559,650	599,889	125	..	10	..	1,834		..	..	..	..	59,989
Bellary ..	69,767	667,040	736,807	91	..	17	..	1,014		..	..	..	..	43,311
Kurnool ..	81,827	627,478	709,305	35	..	11	..	570		..	..	..	..	64,482
Madras ..	50,298	355,550	405,848	15,031	35	157	875	1,56,064	25° U.P. and from 60° O.P. to P.	* 3,240	25° U.P. and from 60° O.P. to P.	16,198	4 15 11	1,72,262
Chingleput ..	25,034	956,347	981,381	345	..	27	..	12,240	From 63° O.P. to 3° U.P.	* 4,202	From 63° O.P. to 3° U.P.	21,095	5 0 3	12,240
North Arcot ..	84,438	1,735,376	1,817,814	251	2	59	50	10,097	From 65° O.P. to P.	* 2,088	From 65° O.P. to P.	10,849	5 3 1	31,242
South Arcot ..	48,239	1,766,449	1,814,738	372	1	23	25	1,172		..	..	..	..	12,046
Tanjore ..	112,058	2,018,325	2,130,383	583	..	41	..	2,324		..	..	..	..	2,324
Tiruchinopoly ..	34,104	1,180,929	1,215,033	341	..	29	..	1,071		..	..	..	..	1,071
Madurai ..	89,767	1,609,950	1,699,717	258	..	33	..	1,722		..	..	..	..	1,747
Tinnevely ..	40,948	2,627,732	2,668,680	316	3	30	75	2,493		..	..	..	..	2,368
Coimbatore ..	37,555	1,619,335	1,656,890	211	..	32	..	2,655	Proof.	* 2	Proof.	10	5 0 0	2,665
Nilgiris ..	51,022	87,503	91,034	95	2	81	50	11,161	Proof.	* 5,566	Proof.	27,832	5 0 0	§ 30,043
Salem ..	94,652	865,862	959,514	246	1	30	25	3,370	Proof.	* 9	Proof.	45	5 0 0	3,440
South Canara ..	652,198	1,712,837	2,365,035	410	11	99	275	3,155		..	..	..	..	419
Malabar ..										..	..	..	..	23,839
Total ..	1,924,625	28,943,879	30,868,504	221	65	864	1,625	2,22,950		15,757	..	79,276	5 0 0	3,02,983
Imported by Sea ..										+ 1,94,787	(Various Strengths)	9,00,568	4 9 11	9,00,568
Grand Total ..										2,10,544	..	9,79,844	10 5	12,03,551

* These are spirits manufactured in British India and excised at tariff rate, reduced to proof strength.

+ Includes 89,676 liquid gallons of Colombo arrack imported into Madras (equivalent to 79,372 gallons proof).

+ Includes duty on methylated spirits.

§ Excludes Rs. 2,854, the duty on beer shown in Statement No. 6.

APPENDIX F—cont.
No. 4.—REVENUE derived from Duty on Consumption of Country Spirits.

District.	POPULATION.		NUMBER OF GOVERNMENT DISTILLERIES.		NUMBER OF LICENSES.		RATE OF LICENSE DUTY.		AMOUNT OF REVENUE.		Consumption in Imperial Gallons.	Average Strength Under Proof.	Consumption in Imperial Gallons, London Proof.	Rate of Duty per Imperial Gallon, London Proof.	Revenue per Head.	Population per Retail License.
	Muslims.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wholesale Shops.	Retail Shops.	Wholesale.	Retail.	Still-head Duty vend Farm, &c.	Farming of Out-still not of fixed capacity.	Total.					
Ganjam ..	6,073	1,743,531	1,749,604	223	..	741	..	..	90,253	..	90,253	..	24,170	3 11	0 0	2,361
Vizagapatam ..	20,403	2,464,738	2,485,141	143	..	147	..	..	2,26,192	..	2,26,192	..	68,472	3 4	0 1	16,986
Godavari ..	38,798	1,782,714	1,791,512	244	..	2,965	..	..	76,346	..	76,346	..	140,651	3 4	0 4	617
Kistna ..	87,161	1,461,319	1,548,480	183	..	3,955	..	..	2,53,018	..	2,53,018	..	193,938	2 3	0 4	391
Nellore ..	61,344	1,158,892	1,220,236	140	..	423	..	..	1,92,343	..	1,92,343	..	42,106	4 9	0 2	2,891
Cuddapah ..	97,749	1,028,380	1,126,129	128	..	682	..	..	2,87,023	..	2,87,023	..	46,703	5 1	0 3	1,643
Anantapur ..	49,289	659,650	708,939	118	..	431	..	..	1,33,136	..	1,33,136	..	32,850	4 1	0 3	1,392
Bellary ..	69,767	667,010	736,777	125	..	355	..	..	3,62,199	..	3,62,199	..	50,278	4 0	0 7	2,013
Kurnool ..	81,827	624,478	706,305	91	..	713	..	..	3,81,423	..	3,81,423	..	1,40,873	5 10	0 4	4,018
Madras ..	69,298	355,650	424,948	15	..	428	..	..	2,70,090	..	2,70,090	..	91,157	4 11	0 4	2,292
Chingleput ..	25,054	556,347	581,401	345	..	759	..	..	4,55,226	..	4,55,226	..	89,670	3 3	0 2	1,753
North Arcot ..	84,438	1,735,376	1,819,814	251	..	1,055	..	..	2,57,942	..	2,57,942	..	37,045	3 14	0 1	6,284
South Arcot ..	48,289	1,666,449	1,714,738	372	..	339	..	..	1,44,631	..	1,44,631	..	32,157	4 11	0 1	3,311
Tanjore ..	112,053	2,018,325	2,130,378	353	..	367	..	..	1,32,566	..	1,32,566	..	42,477	4 7	0 1	2,762
Trichinopoly ..	34,194	1,189,929	1,224,123	241	..	1,110	..	..	1,90,912	..	1,90,912	..	21,718	5 0	0 1	1,631
Madura ..	89,767	2,027,732	2,117,500	258	..	751	..	..	1,92,456	..	1,92,456	..	38,183	5 0	0 7	2,299
Tinnevely ..	37,855	1,609,880	1,647,735	211	..	53	..	..	1,97,503	..	1,97,503	..	36,212	5 7	0 2	1,717
Coimbatore ..	87,503	1,657,690	1,745,193	95	..	728	..	..	2,42,849	..	2,42,849	..	54,171	4 7	0 8	2,197
Nilgiris ..	51,092	87,503	1,385,595	209	..	1,064	..	..	60,072	..	60,072	..	64,612	1 5	0 6	901
Salem ..	93,682	1,648,593	1,742,275	246	..	8,545	..	..	84,632	..	84,632	..	77,695	2 12	0 1	276
South Canara ..	652,198	1,712,837	2,365,035	410	..	..	..	..	1,33,784	..	1,33,784	..	1,446,181	3 9	0 2	1,169
Malabar ..	1,924,595	28,943,870	30,868,464	221	..	26,398	..	..	44,12,091	..	44,12,091	..	2,429,937	..	0 2	..
Total ..	1,924,595	28,943,870	30,868,464	221	..	26,398	..	..	44,12,091	..	44,12,091	..	2,429,937	..	0 2	..

* This includes 73,372 gallons of Colombo arrack (reduced to proof strength).
 (a) Includes the toddy revenue of the whole district with the exception of Rajahmundry and Ellore towns.
 (b) Do. do. except the upland taluks and Masulipatan town.
 (c) of the Cumbum and Marikapur taluks.
 (d) of the whole district with the exception of Mangalore town.
 (e) 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 the materials used in distilling country spirits. They are generally manufactured from jaggery or molasses mixed with Acacia bark, or from toddy.

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

District.	POPULATION.		NUMBER OF WHOLESALE LICENSES.		NUMBER OF LICENSES FOR RETAIL OF				REVENUE DERIVED FROM				INCIDENCE PER HEAD.	
	Muslims.	Hindus and others.	Total.	Number of Persons to the Square Mile.	Wines.*	Beer (country).†	Toddy (fermented).	Pachivali or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.	Wines.	Beer (country).	Toddy (fermented).	Pachivali or Handia (Rice Beer).	Other kinds of Fermented Liquors to be specified in a Note.
Ganjam ..	6,073	1,743,531	1,749,604	223	..	..	490	..	..	..	..	15,024	..	..
Vizagapatam ..	20,403	2,464,738	2,485,141	143	..	..	916	..	..	..	..	38,848	..	..
Godavari ..	38,798	1,782,714	1,791,512	244	..	..	633	..	..	..	..	46,571	..	..
Kistna ..	87,161	1,461,319	1,548,480	183	..	..	767	..	..	..	..	37,311	..	..
Nellore ..	61,344	1,158,892	1,220,236	140	..	..	700	..	..	..	..	93,920	..	..
Cuddapah ..	97,749	1,028,380	1,126,129	128	..	..	888	..	..	..	..	2,03,432	..	..
Anantapur ..	49,289	659,650	708,939	118	..	..	708	..	..	..	..	2,22,138	..	..
Bellary ..	69,767	667,010	736,777	125	..	..	677	..	..	..	..	2,24,197	..	..
Kurnool ..	81,827	624,478	706,305	91	..	..	573	..	..	..	..	3,17,815	..	..
Madras ..	69,298	355,650	424,948	15	..	..	520	..	..	..	..	1,80,416	..	..
Chingleput ..	25,054	556,347	581,401	345	..	..	592	..	..	..	..	2,50,078	..	..
North Arcot ..	84,438	1,735,376	1,819,814	251	..	..	312	..	..	..	..	1,40,615	..	..
South Arcot ..	48,289	1,766,449	1,814,738	372	..	..	1,198	..	..	..	..	1,02,453	..	..
Tanjore ..	112,053	2,018,325	2,130,378	353	..	..	1,067	..	..	..	..	1,96,295	..	..
Trichinopoly ..	34,194	1,189,929	1,224,123	241	..	..	1,041	..	..	..	..	1,14,558	..	..
Madura ..	89,767	2,027,732	2,117,500	258	..	..	..	..	..	..	..	2,86,533	..	..
Tinnevely ..	37,855	1,609,880	1,647,735	211	..	..	..	..	..	..	..	2,93,783	..	..
Coimbatore ..	87,503	1,657,690	1,745,193	95	..	..	..	..	..	..	..	1,39,859	..	..
Nilgiris ..	51,092	87,503	1,385,595	209	..	..	..	..	..	..	..	1,17,253	..	..
Salem ..	93,682	1,648,593	1,742,275	246	..	..	..	..	..	..	..	35,92,393	..	..
South Canara ..	652,198	1,712,837	2,365,035	410	..	..	..	..	..	..	..	..	..	..
Malabar ..	1,924,595	28,943,870	30,868,464	221	..	..	16,655	..	..	..	..	..	..	..
Total ..	1,924,595	28,943,870	30,868,464	221	..	..	16,655	..	..	..	..	..	..	..
										Import Duty on Wines, &c. ..		97,125	..	..
										Grand Total ..		36,89,518	0 1 10	..

* 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.
 † Includes the toddy revenue of the Rajahmundry and Ellore towns only in the Godavari district; of the upland taluks and Masulipatan town only in the Kistna District; of only six taluks in the Kannool District; of Mangalore town only in South Canara District; and of the Municipal five towns only in the Malabar District. In the other parts of these districts, the farms were leased out conjointly for country spirits and toddy, and the revenue from toddy cannot therefore be exhibited separately.
 ‡ No toddy revenue is raised on the Nilgiris.

APPENDIX G.

STATEMENT of Abkari Charges for 1887-88.

APPENDIX G.]

72

[ABKARI CHARGES.]

Division.	Commissioner.	Deputy Com- missioners.	Secretary.	Assistant Com- missioners.	House-rent to Assistant Com- missioners.	Inspectors.	Assistant Inspectors.	Sub-Inspectors.	Clerks.	Servants and Guards.
1	2	3	4	5	6	7	8	9	10	11
Chattrapur ..	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.
Chicacole ..	..	..	..	..	..	..	..	..	..	..
Masulipatam ..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..
Chingelput ..	..	..	..	..	..	..	..	..	..	..
Arcof ..	..	..	..	..	..	..	..	..	..	..
Nagapatam ..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..
Calicut ..	..	..	..	..	..	..	..	..	..	..
Madras Town ..	..	..	..	..	..	..	..	..	..	..
Presidency ..	..	..	..	..	..	..	..	..	..	..
Total ..	..	..	..	..	..	..	..	..	..	..
Proportion debitable to Abkari (7. Excise) ..	5,563 0 0	15,200 0 0	..	6,710 0 0	361 0 0	12,994 0 0	42,019 0 0	38,107 0 0	8,814 0 0	42,121 0 0
Grand Total ..	5,563 0 0	15,200 0 0	17,162 8 0	6,710 0 0	361 0 0	12,994 0 0	42,019 0 0	38,107 0 0	11,607 5 4	46,895 11 4
Division.	Temporary Establishment.	Travelling Allowance.	Service Post- age.	Service Tele- grams.	Rewards.	Petty Construc- tion and Repairs.	Miscellaneous.	Cost Freight, &c., of Spirits.	Registration Charges.	Total.
12	13	14	15	16	17	18	19	20	21	
Chattrapur ..	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.
Chicacole ..	..	..	..	..	..	..	..	..	..	..
Masulipatam ..	..	..	..	..	..	..	..	..	..	..
Nellore ..	..	..	..	..	..	..	..	..	..	..
Chingelput ..	..	..	..	..	..	..	..	..	..	..
Arcof ..	..	..	..	..	..	..	..	..	..	..
Nagapatam ..	..	..	..	..	..	..	..	..	..	..
Tinnevely ..	..	..	..	..	..	..	..	..	..	..
Calicut ..	..	..	..	..	..	..	..	..	..	..
Madras Town ..	..	..	..	..	..	..	..	..	..	..
Presidency ..	..	..	..	..	..	..	..	..	..	..
Total ..	10,662 13 10	333 9 2	86 0 0	40 1 0	24,838 1 3	..	12,492 4 2	..	4,124 5 6	77,297 11 7
Proportion debitable to Abkari (7. Excise) ..	..	11,654 0 0	2,403 0 0	386 0 0	..	..	5,388 0 0	..	..	1,91,750 0 0
Grand Total ..	10,662 13 10	12,007 9 2	2,489 0 0	426 1 0	24,838 1 3	..	17,880 4 2	..	4,124 5 6	2,69,047 11 7
* Compensation to the Madras Municipality .. 7,452 0 0 Law charges .. 60 0 0 Stamping gallon measures .. 176 12 0 Paint for trees .. 176 3 6 Purchase of Charges for working overtime 253 8 0 Compensation paid to Abkari Contractor 1,138 10 8 Total .. 17,880 4 2										

STATEMENT of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

APPENDIX H.]

73

[ABKARI OFFENCES.]

DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.																				
Released by Department.																				
Division.	Circle.	Pending on April 1, 1887, and since reported up to March 31, 1888.		I.												Undetected cases written off.	Total disposed of.	Pending on 31st March 1888.		
		Cases.	Persons.	II. Shopkeepers found in possession of country spirits more than 22 below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated in close proximity to the shop and 5° in other cases.		III. On proof of ignorance or inadvertence.		IV. For want of proof.		Total.				Cases.	Persons.				Cases.	Persons.
				Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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
Chattrapur	Ganjam ..	55	49	2	2	8	8	..	5	3	3	13	13	28	4	(b) 46	42	9	7	
	Surla ..	364	310	2	2	25	26	..	5	18	19	50	52	218	61	(c) 334	292	30	18	
	Aska ..	163	173	38	38	16	16	2	6	5	6	61	65	(a) 79	4	(e) 144	158	19	19	
	Total ..	582	532	42	42	40	50	7	11	20	28	124	131	325	69	524	488	58	44	
Chicacole	Nampada ..	175	174	1	1	15	17	1	2	8	11	25	31	131	9	(d) 166	171	9	3	
	Calingsapatam ..	103	92	..	..	6	6	2	2	3	3	11	14	63	24	88	77	15	15	
	Konada ..	69	78	..	..	29	40	5	6	9	9	43	55	22	3	(e) 69	78	..	..	
	Balacheruvu ..	135	142	..	..	1	3	2	3	5	6	8	12	113	..	121	128	14	14	
Masulipatam	Vizianagaram ..	208	245	..	..	18	30	48	60	31	31	97	121	97	109	(f) 201	235	7	10	
	Yellamanchili ..	229	234	..	..	23	23	5	5	2	3	30	31	175	..	265	208	24	26	
	Total ..	919	965	1	1	92	119	63	78	58	66	214	264	591	38	850	897	69	68	
	Penguduru ..	676	768	77	90	59	67	50	60	35	53	221	270	406	18	645	766	31	22	
Masulipatam	Mogulur ..	446	553	27	33	26	48	32	32	22	51	107	164	289	..	(g) 393	492	47	61	
	Mangalapudi ..	408	469	138	168	65	72	65	69	8	9	276	318	116	1	(h) 389	447	15	22	
	Nizampatam ..	220	225	40	46	51	53	29	30	13	15	139	144	62	..	(i) 202	268	18	17	
	Guntur ..	451	562	14	18	98	122	95	107	15	24	222	271	189	..	(j) 412	498	39	(k) 62	
	Total ..	2,201	2,597	302	355	299	362	271	298	93	152	965	1,167	1,062	19	2,051	2,411	150	184	

(a) Excludes 1 case and 1 person sent for trial but subsequently released departmentally under head I.

(b) Includes 1 case with 1 person written off.

(c) Do. 5 cases with 5 persons do.

(d) Do. 1 case with 1 person written off as the accused died.

(e) Do. 1 case with 1 person written off as the accused absconded.

(f) Includes 5 cases with 5 persons written off.

(g) Do. 3 cases with 3 persons do.

(h) Do. 1 case with 1 person do.

(i) Do. 1 case with 1 person do.

(j) Excludes 2 persons not accounted for by the Inspector.

Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

Division.	Circle.	DISPOSAL BY THE MAGISTRACY.						CASES SENT TO MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF SALT AND ABKARI REVENUE.							
		Pending trial on April 1, 1887, and since sent for trial up to March 31, 1888.		Convicted.		Acquitted.		Pending on 31st March 1888.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
22	23.	24	25	26	27	28	29	30	31	32	33	34	35		
Chattrapur ..	Ganjam ..	31	31	21	21	19	10	..	..	..	..	..	..	..	
	Surlá ..	262	284	205	215	29	37	28	32	..	..	..	..	..	
	Aska ..	99	103	37	92	9	13	3	3	..	..	..	..	..	
	Total ..	392	423	313	328	48	60	31	35	..	..	..	..	..	
	Chitacole ..	Nanpada ..	157	169	137	141	3	11	17	17	..	..	..	..	..
Calingsapatam ..		66	77	60	68	1	3	5	6	..	..	..	..	..	
Konada ..		25	25	23	23	..	..	2	2	..	..	..	..	..	
Balacheruva ..		129	133	106	110	18	18	5	5	..	..	..	..	..	
Vizianagrum ..		121	145	113	131	5	10	3	4	..	..	..	..	..	
Masulipatam ..	Yellamanchili ..	210	214	161	163	1	2	48	49	..	..	..	..	..	
	Total ..	768	763	600	636	28	44	80	83	..	..	..	..	..	
	Penaguduru ..	478	590	406	477	27	50	45	63	5	6	4	5	1	
	Mogaltúr ..	334	396	274	315	17	30	43	51	(a) 45	(a) 198	8	15	36	
	Mangalapudi ..	198	222	164	182	12	15	22	25	..	..	..	..	..	
Masulipatam ..	Nizampatam ..	80	82	69	70	3	3	8	(b) 9	..	..	..	..	..	
	Guntúr ..	225	264	167	189	4	9	55	65	10	11	9	10	1	
	Total ..	1,316	1,554	1,080	1,233	63	107	173	213	60	215	21	30	33	

(c) Includes 1 case and 2 persons pending before Tanuku Magistrate.

(d) Excludes 1 person died before inquiry.

Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.																					
Division.		Circle.	Released by Department.												Total disposed of.	Pending on 31st March 1888.					
			I.						II.		III.		IV.					Total.		Sent for Trial.	Under-looked cases written off.
			Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.				Cases.	Persons.		
1	2		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.			
Nellore	{	Kanuparti	35	28	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Isapalle	49	71	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Kisnapatam	114	124	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Cumbum	(a) 133	136	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Total	331	369	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
Chingleput*	{	Tada	88	83	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
		Ennore	105	163	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Govelong	185	194	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Merkanam	163	174	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
		Total	541	560	212	215	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
Arcot	{	Bellary	466	540	1	1	46	52	54	85	67	84	163	223	230	250	2	400	473	65	
		Anantapur	(c) 324	405	2	2	3	4	44	49	25	43	74	98	114	123	148	188	221	136	
		Cuddapah	219	292	8	11	29	50	11	13	20	33	68	107	123	134	151	191	255	28	
		Madanapalle	52	69	..	..	14	20	5	6	7	9	26	35	26	34	52	69	..	..	
		Kurnool	319	357	7	8	7	7	77	88	29	80	120	133	112	129	232	262	87	95	
		Vellore	585	651	2	2	73	83	44	53	71	88	190	226	321	333	(e) 513	561	72	90	
		Salam	(d) 491	522	..	..	16	17	105	108	74	90	195	215	278	286	(f) 473	502	18	20	
		Tirukoilár	350	552	1	1	131	161	48	50	4	4	214	216	130	131	(f) 349	351	1	1	
		Total	2,806	3,133	21	25	349	394	388	453	297	381	1,055	1,233	1,334	1,431	2	2,398	2,691	498	491

(a) Includes 3 cases with 3 persons—sent for trial in 1886-87, but withdrawn and disposed of departmentally.

(b) Includes 1 case with 1 person wrongly shown as detected in this Circle but subsequently transferred to the Vellore Circle.

(c) Includes 9 cases with 9 persons—omitted in the last Administration Report.

(d) The Madras Circle is omitted, as a separate circle called the Madras Town Circle, directly under the Deputy Commissioner, Central Division, has been formed.

(e) Includes 1 case with 1 person sent for trial but withdrawn and released departmentally.

(f) Includes 2 cases with 2 persons written off.

(g) Includes 5 cases with 4 persons written off.

(h) Includes 1 person died.

Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

Division.	Circle.	DISPOSAL BY THE MAGISTRACY.										CASES SENT TO MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF SALT AND ABKARI REVENUE.					
		Pending trial on April 1, 1887, and since sent for trial up to March 31, 1888.		Convicted.		Acquitted.		Pending on 31st March 1888.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.			
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Nellore	Kanuparti	29	30	28	29	1	1	..	..	..	..	..	..	..	..	..	..
	Iskapalle	25	33	21	24	3	7	1	2	..	..	..	..	..	..	..	..
	Kistnapatnam	100	106	83	87	13	15	4	4	..	..	..	..	..	..	..	..
	Cumbum	(a) 64	69	47	50	8	9	(b) 9	11	..	..	..	..	..	..	..	..
Chingleput	Total ..	218	238	170	190	25	32	14	17	..	..	..	..	..	..	..	..
	Tada	66	66	54	54	4	4	8	8	..	..	..	..	..	..	..	..
	Ennore	56	60	46	48	5	7	5	5	..	..	..	..	..	..	..	..
	Covelong	20	22	14	16	6	6	..	..	5	5	5	5	..	..	..	..
Arcot	Merkanam	119	128	110	(c) 126	6	6	3	3	..	..	..	..	..	..	..	..
	Total ..	* 261	* 276	224	238	21	23	16	16	5	5	5	5	..	..	..	..
	Bellary	266	287	168	182	40	43	58	62	..	..	..	..	..	..	..	..
	Anantapur	123	(d) 135	91	98	7	7	25	30	1	1	1	1	..	..	..	..
Arcon	Cuddapah	131	159	114	130	9	17	8	12	6	9	3	4	3	5	..	..
	Madanapalle	49	57	36	39	13	18	..	..	2	2	2	2	..	..	..	..
	Kurnool	118	135	107	120	6	10	5	5	7	7	7	7	..	..	..	..
	Vellore	375	388	299	300	19	21	(f) 55	(f) 56	23	23	20	20	3	3	..	..
Tirukoilur	Salem	(e) 309	(e) 322	258	269	15	16	(g) 35	(g) 36	..	..	..	..	..	..	..	..
	Total ..	155	156	137	138	8	8	19	10	..	..	..	..	..	..	..	..
		1,526	1,639	1,210	1,285	117	140	193	211	39	42	33	34	6	8	..	..

(a) Excludes 3 cases and 3 persons of 1880-87—withdrawn and disposed of departmentally (*vide* remark e).
 (b) Includes 1 person arrested at the time of prosecution and released by the Magistrate.
 (c) Includes 1 person charged during the inquiry and convicted by the Magistrate.
 (d) Excludes 2 persons of 1886-87—wrongly shown as pending before the Magistrate.
 (e) The Madras Circle is omitted, as a separate circle called the Madras Town Circle, directly under the Deputy Commissioner, Central Division, has been formed. The 4 cases and 4 persons pending with the magistracy in that circle have consequently been deducted here and shown against the Madras Town Circle.

(f) Excludes 1 case with 1 person (*vide* remark d on page 75).
 (g) Excludes 2 cases and 2 persons written off.
 (h) Excludes 1 case with 1 person in which the accused died before the inquiry.

Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

Division.		Circle.	DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.										Total disposed of.						Pending on 31st March 1888.			
			Released by Department.										Total.									
I.		II.		III.		IV.		Sent for Trial.		Undetected cases written off.		Cases.	Persons.	Cases.	Persons.							
Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.					Cases.	Persons.	Cases.	Persons.			
Negapatam ..	1	2	Pending on April 1, 1887, and since reported up to March 31, 1888.		I. Shop-keepers found in possession of country spirits more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated in close proximity to the shop and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkari 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.			
			Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
			(a) 106	(a) 112	..	..	15	15	8	8	..	..	..	..	23	23	66	71	..	..	89	94
			(b) 224	(b) 225	..	..	61	63	47	47	10	12	11	12	116	117	92	93	210	210	(c) 70	72
			79	81	..	..	6	6	..	..	7	8	..	..	24	26	43	43	..	..	91	98
			95	102	..	..	23	24	23	25	2	2	..	..	53	57	38	41	..	..	110	114
			111	115	..	..	41	42	21	21	2	2	..	..	72	73	38	41	..	..	31	32
			34	35	..	..	2	2	12	12	1	1	..	..	15	16	16	16	..	..	296	321
			313	341	..	..	84	95	120	124	14	18	..	..	222	241	74	80	..	..	3	3
			Total ..	962	1,011	12	12	232	247	239	245	41	49	524	553	367	385	3	897	941	63	70
Tinnevely ..	1	2	Pending on April 1, 1887, and since reported up to March 31, 1888.		I. Shop-keepers found in possession of country spirits more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated in close proximity to the shop and 5° in other cases.		II. For petty breaches of the provisions of section 56 of the Abkari 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.			
			Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.		
			66	65	..	..	12	12	..	..	..	..	..	..	23	23	38	38	..	..	61	61
			57	(d) 62	..	..	19	19	15	19	18	19	11	12	29	29	23	29	..	..	53	53
			124	131	..	..	46	47	47	47	19	19	6	6	80	86	29	30	..	..	109	116
			95	99	..	..	21	21	18	18	13	12	19	12	49	52	45	45	..	..	94	97
			246	250	..	..	38	39	62	62	2	2	102	103	131	134	..	..	..	..	233	237
			289	293	..	..	140	141	23	25	12	13	175	179	110	110	..	..	..	..	285	289
			533	544	..	..	62	62	30	32	16	23	111	120	365	366	..	..	..	..	477	486
			Total ..	1,410	1,444	8	8	338	341	149	157	74	86	569	592	741	752	2	1,312	1,344	98	100

(a) Includes 18 cases and 18 persons transferred from the Cuddalore Circle.
 (b) Excludes 18 cases and 18 persons transferred to the Villupuram Circle.
 (c) Includes 3 cases with 3 persons written off.
 (d) Excludes 1 person shown as pending on the 31st March 1887 in the last Administration Report, as the case was treated as an undetected one.

Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

APPENDIX H.]

78

[ABKARI OFFENCES.]

Division.	Circle.	DISPOSAL BY THE MAGISTRACY.										CASES SENT TO MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF SALT AND ABKARI REVENUE.			
		Pending trial on April 1, 1887, and since sent for trial up to March 31, 1888.		Convicted.		Acquitted.		Pending on 31st March 1888.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Negapatam ..	Villupuram ..	(a) 68	(a) 73	34	34	2	2	32	37	..	..	..	..	..	..
	Cuddalore ..	(b) 100	(b) 101	93	94	4	4	3	3	..	..	..	..	..	..
	Tanjore ..	47	47	38	38	6	6	3	3	2	2	2	2	..	..
	Negapatam ..	40	44	30	42	..	1	1	1	..	..	..	..	..	..
	Vedarnam ..	50	53	46	48	1	1	(c) 3	(c) 4	..	..	..	..	..	..
Tinnevely ..	Adirampatnam ..	18	18	16	16	1	1	1	1	4	4	3	3	1	1
	Tanjore ..	116	126	104	(d) 115	7	7	(e) 4	4	..	..	..	..	..	..
	Total ..	439	462	370	387	21	22	47	53	6	6	5	5	1	1
	Vattanam ..	(f) 46	(f) 46	41	41	..	..	(g) 4	(g) 4	..	..	..	..	..	..
	Morekolam ..	24	30	22	27	2	2	..	1	..	..	..	..	..	..
Tinnevely ..	Tuticorin ..	37	38	31	31	4	5	2	2	..	..	..	..	..	..
	Kayalpatnam ..	62	62	50	50	12	12	..	..	..	..	..	..	..	..
	Kuttanguli ..	136	139	121	121	11	14	4	4	..	..	..	..	..	..
	Tinnevely ..	127	132	99	100	8	12	29	20	..	..	..	..	..	..
	Madura ..	531	532	468	469	13	13	50	50	..	..	..	..	..	..
Total ..		963	979	832	839	50	58	80	81	..	..	..	..	..	..

(a) Includes 2 cases and 2 persons transferred from the Cuddalore Circle.
 (b) Excludes 2 cases and 2 persons transferred to the Villupuram Circle.
 (c) Excludes 1 case and 1 person withdrawn.
 (d) Includes 1 person, the wife of the accused in a certain case whom the Magistrate had reason to believe that she had a hand in the commission of the offence and therefore charged and convicted.
 (e) Excludes 1 case in which the accused died before inquiry.
 (f) Includes 1 case and 1 person written off as the accused died before trial by Magistrate.

APPENDIX H—cont.

Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88.

APPENDIX H.]

79

[ABKARI OFFENCES.]

Division.		Circle.		DISPOSAL BY THE OFFICERS OF THE DEPARTMENT.																											
				Released by Department.								Sent for Trial.								Undetected cases written off.		Total disposed of.				Pending on 31st March 1888.					
				I. Shop-keepers found in possession of country spirits more than 2° below the prescribed strength in cases in which such spirits were procured direct from a distillery or warehouse situated in close proximity to the shop and 5° in other cases.				II. For petty breaches of section 56 of the Abkari Act for the first time.				III. On proof of ignorance or inadvertence.				IV. For want of proof.												Total.			
				Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	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											
Calicut	Coondapoor	306	324	..	3	14	14	54	61	15	18	83	93	216	221	..	299	317	7	7											
	Mangalore	634	595	..	11	27	27	73	81	62	64	165	175	385	395	43	(a) 597	574	(b) 37	21											
	Tellicherry	895	863	..	..	6	6	132	139	97	103	246	263	512	522	1	(c) 769	786	42	49											
	Calicut	913	963	..	..	8	10	61	62	154	176	223	248	539	561	3	765	809	148	154											
	Pelichat	681	707	..	..	1	1	52	63	50	60	103	114	542	550	..	(f) 646	665	35	42											
	Combaratore	410	408	..	7	4	4	72	86	21	42	97	132	290	310	1	(g) 389	443	21	25											
	North Trichinopoly	189	199	..	7	45	21	21	18	18	18	91	91	88	89	..	(A) 180	181	9	9											
	South	413	413	..	..	40	41	55	55	49	56	144	152	207	232	2	(B) 369	391	21	22											
	Total	4,316	4,495	..	21	23	145	150	520	558	466	527	1,152	1,268	2,779	2,883	50	3,996	4,166	320	329										
	Madras	23	27	..	2	2	8	8	1	1	2	3	13	14	9	11	..	22	25	1	2										
Town	14,091	15,188	..	621	683	1,571	1,731	1,712	1,886	1,126	1,394	5,031	5,695	7,635	8,136	186	12,805	13,874	1,196	1,312											
Circle.	Grand Total																														

(a) Includes 1 case with 1 person of the old Nilgiri Circle.
 (b) Excludes 1 case with 1 person wrongly shown as pending before the Inspector in the last year's Administration Report.
 (c) Includes 2 cases with 2 persons of the old Nilgiri Circle.
 (d) Includes 4 cases with 4 persons written off.
 (e) Do. 1 case with 1 person do.
 (f) Do. 1 case with 1 person do.
 (g) Includes 2 cases wrongly shown in excess.
 * The figures against this Circle are only for six months from October 1887 to March 1888. Up to September 1887, breaches against the Abkari law were dealt with departmentally by the Collector who generally levied fines in accordance with the terms of the shop-keepers' licenses, &c.
 † Includes 1 case with 1 person transferred from one Circle to another.
 ‡ Includes 43 cases with 43 persons written off as detailed below:—Chattrapur 6, Chicaole 7, Masulipatan 5, Arcot 7, Negapatam 3, Calicut 15.
 § Excludes two persons not accounted for by the Inspector.

APPENDIX H—cont.
Statement of Offences against the Abkari Laws in the Presidency dealt with during the year 1887-88—cont.

Division.	Circle.	DISPOSAL BY THE MAGISTRACY.						CASES SENT TO MAGISTRACY OTHERWISE THAN THROUGH THE INSPECTORS OF SALT AND ABKARI REVENUE.							
		● Pending trial on April 1, 1887, and since sent for trial up to March 31, 1888.		Convicted.		Acquitted.		Pending on 31st March 1888.		Number of cases reported.		Number of cases convicted.		Number of cases acquitted.	
		Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	Cases.	Persons.
Calicut	{ Coondapoor Mangalore Tellicherry Calicut Palghat Coimbatore North Trichinopoly South do.	22	23	24	25	26	27	28	29	30	31	32	33	34	35
		(a) 256	(a) 267	206	210	41	46	9	11	1	1	1	1	..	..
		482	492	409	415	42	45	31	32	..	..	..	..	..	..
		556	566	400	405	105	109	51	52	27	27	20	20	5	7
		(b) 649	(b) 671	400	411	57	60	192	192	30	30	24	25	4	5
		604	620	383	389	33	42	188	189	8	12	6	7	2	2
		(c) 322	(c) 343	266	278	8	10	48	55	7	8	7	7	..	1
		89	91	82	82	3	4	5	5	2	2	2	2	..	2
		259	284	211	219	18	32	30	33	6	6	4	4	..	2
		Total ..	3,218	3,334	2,357	2,409	307	348	554	577	74	86	61	66	13
Madras Town Circle ..	{	(d) 13	(d) 15	12	14	..	..	1	1	..	..	..	..	..	
		9,054	9,083	7,177	7,559	680	834	1,192	1,237	184	354	125	140	58	212
	Grand Total ..														

(a) The difference of 7 cases and 5 persons between this and the last year's Administration Report, is due to the omission to include the same by the Inspector, Coondapoor Circle.
 (b) Includes 4 cases and 4 persons of the old Nilgiri Circle.
 (c) Includes 3 cases and 3 persons of the old Nilgiri Circle.
 (d) Includes 4 cases with 4 persons sent for trial by the Inspector of the Madras depot, pending on 31st March 1887.
 * Excludes 5 cases in which the accused died before inquiry.
 † Excludes 5 cases in which the accused died before inquiry and includes 2 persons arrested during inquiry.
 ‡ Includes 1 case with 2 persons pending before Tanuku Magistrate.

APPENDIX I.

CLASSIFIED STATEMENT of Offences against the Abkari Laws.

Division.	Circle.	Smuggling.	Illicit distillation.	Illicit transport.	Unlicensed sales.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
Chatrapur ..	Ganjam ..	3	36	1	..	3	..	2	..	6	51
	Surla ..	6	220	24	4	4	..	1	21	44	324
	Aska ..	9	18	17	5	2	..	34	56	11	152
Total ..		18	274	42	9	9	..	37	77	61	527
Chicacole ..	Naupada ..	1	59	5	4	1	..	2	..	99	171
	Calingapatam ..	11	3	12	12	4	..	..	3	47	92
	Konada ..	20	..	15	6	..	..	1	1	24	67
	Balachuruvu ..	..	..	78	10	..	..	3	17	8	116
	Vizianagram ..	10	2	50	35	1	..	5	3	81	187
	Yellamanchili ..	18	6	83	18	..	..	1	24	57	207
Total ..		60	70	243	85	6	..	12	48	316	840
Masulipatam ..	Penuguduru ..	..	7	162	74	4	..	152	95	108	602
	Mogaltur ..	..	12	160	47	..	..	55	63	71	408
	Manginapudi ..	3	10	108	13	4	..	143	61	63	405
	Nizampatam ..	..	10	17	2	..	..	70	21	91	211
	Guntur ..	22	23	42	35	11	..	81	11	131	(a) 356
	Total ..	25	62	489	171	19	..	501	251	464	1,982
Nellore ..	Kanuparti ..	13	10	5	..	2	..	1	2	2	35
	Iskapalle ..	..	9	10	..	..	..	2	12	13	46
	Kistnapatam ..	..	..	10	21	..	..	4	59	15	109
	Cunbun ..	4	15	14	29	..	..	18	12	9	101
Total ..		17	34	39	60	2	..	25	85	39	291
Chingleput ..	Tada ..	..	..	14	5	..	..	2	19	46	86
	Ennore ..	..	..	13	17	..	..	38	..	37	105
	Covelong ..	..	..	8	9	..	..	7	9	150	183
	Merkanam ..	27	..	25	6	..	..	6	57	35	155
Total ..		27	..	60	37	..	..	53	85	268	530
Arcot ..	Bellary ..	54	..	104	24	21	..	13	..	216	432
	Anantapur ..	26	..	135	25	6	..	9	19	46	266
	Cuddapah ..	4	1	84	52	2	..	24	2	26	(b) 195
	Madanapalle ..	..	..	19	11	..	..	1	5	4	40
	Kurnool ..	87	3	58	39	9	..	17	61	34	308
	Vellore ..	..	..	165	72	8	..	20	108	200	(c) 573
	Salem ..	..	..	135	71	..	..	14	164	70	454
	Tirukoilur ..	1	..	94	22	..	..	16	27	173	333
	Total ..	172	4	794	316	46	..	114	336	769	2,601
Negapatam ..	Villupuram ..	17	..	28	5	1	1	4	9	23	83
	Cuddalore ..	57	..	29	3	..	..	2	19	122	(d) 232
	Tranquebar ..	12	2	14	9	3	..	1	21	10	72
	Negapatam ..	1	..	21	3	..	..	2	33	32	92
	Vedarnam ..	..	..	16	5	..	..	8	37	36	102
	Adirampatnam ..	12	1	6	2	..	..	1	3	6	31
	Tanjore ..	2	..	74	44	11	..	14	77	88	310
Total ..		101	3	188	71	15	1	32	199	317	927
Tinnevelly ..	Vattanam ..	..	..	7	15	..	..	6	35	3	66
	Morekolam ..	..	1	1	16	..	..	7	9	21	56
	Tuticorin ..	..	..	7	19	1	..	3	18	59	107
	Kayalpatnam ..	..	..	..	56	..	..	2	3	33	94
	Kutanguli ..	7	1	72	41	..	..	..	75	48	244
	Tinnevelly ..	6	..	8	49	4	..	7	27	185	286
	Madura ..	1	1	120	101	2	2	4	243	19	501
Total ..		14	3	215	300	8	2	29	415	363	1,354

(a) Includes 2 cases not accounted for by the Inspector.

(b) Excludes 4 cases transferred from the Madanapalle Circle as details of those cases are not available.

(c) Do. 2 cases written off and also excludes 2 cases of the old Madanapalle Circle, details for which are not available.

(d) Do. 3 cases written off.

APPENDIX I—cont.

Classified Statement of Offences against the Abkari Laws.

Division.	Circle.	Smuggling.	Illicit distillation.	Illicit transport.	Unlicensed sales.	Using false measures.	Adulteration.	Dilution.	Illicit manufacture of toddy.	Other offences.	Total.
Calicut	Coondapoor	2	82	50	1	..	3	81	57	276	
	Mangalore	2	107	51	48	..	1	157	94	460	
	Tellicherry	7	10	40	106	..	7	478	67	715	
	Calicut	28	65	163	172	4	16	233	98	778	
	Palghat	35	113	107	40	..	1	97	262	655	
	Coimbatore	25	2	60	61	12	24	173	33	390	
	North Trichinopoly ..	..	..	40	45	1	21	50	27	184	
	South Do. ..	62	..	102	67	2	..	5	43	81	362
	Total ..	159	299	645	589	20	77	1,312	719	3,820	
Madras Town Circle.	Madras	..	1	..	..	..	11	2	9	23	
	Grand Total ..	593	749	2,716	1,628	125	3	891	2,860	3,330	*12,895

* Excludes 5 cases written off and 6 cases for which details are not available.

APPENDIX J.

STATEMENT showing the duration of Abkari Cases pending at the close of 1837-88, and the average duration of Cases disposed of during the year by the Salt and Abkari Department, Madras Presidency.

Division.	Circle.	PENDING CASES					AVERAGE DURATION OF CASES			
		Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Inclusive of exceptional Cases.		Exclusive of exceptional Cases.	
		1	2	3	4	5	Number of Cases.	Average.	Number of Cases.	Average.
Chattrapur	Ganjam ..	PERSONS.	PERSONS.	PERSONS.	PERSONS.	PERSONS.	41	8	39	6
	Sunil ..	..	5	..	2	7	(a) 273	15	206	3
	Aska ..	..	1	8	9	18	140	26	130	18
	Total ..	2	21	10	11	44	(a) 454	18	375	8
Chicacole	Nanpada ..	..	2	1	..	3	156	5	156	5
	Calingapatam ..	..	..	3	12	15	64	27	64	27
	Konada ..	..	..	..	..	..	65	48	45	17
	Balachernvu ..	1	..	..	13	14	121	36	121	37
	Vizianagram ..	..	..	1	9	10	194	41	162	13
	Yellamanchili ..	6	10	1	9	26	205	6	205	6
	Total ..	7	12	6	43	68	805	24	753	15
Masulipatam	Penuguduru ..	2	6	13	1	22	627	25	605	20
	Mogaltur ..	35	5	6	15	61	396	25	359	17
	Manginapudi ..	9	10	3	..	22	392	3	392	3
	Nizampatam ..	4	1	12	..	17	201	30	201	30
	Guntur ..	2	10	18	32	62	(b) 413	69	413	69
	Total ..	52	32	52	48	184	(b) 2,029	30	1,970	27
Nellore	Kanuparti ..	1	..	..	1	2	33	10	32	9
	Iskapalle ..	2	..	1	..	3	47	10	46	7
	Kistnapatam ..	2	..	..	1	3	111	20	103	13
	Cumbum ..	..	..	3	5	8	119	80	109	64
	Total ..	5	..	4	7	16	310	40	290	37
Chingleput	Tada ..	..	..	2	..	2	80	5	80	5
	Ennore ..	..	..	..	..	..	104	3	79	2
	Covelong ..	2	..	..	..	2	183	4	183	4
	Merkanam ..	..	..	..	1	1	162	14	162	14
	Total ..	2	..	2	1	5	529	7	504	7
Arcot	Bellary ..	15	12	15	25	67	(c) 400	29	333	11
	Anantapur ..	9	18	25	132	184	188	113	141	92
	Cuddapah ..	8	13	9	7	37	191	37	188	33
	Madanapalle ..	..	..	..	..	..	52	41	52	41
	Kurnool ..	10	18	25	42	95	232	31	229	28
	Vellore ..	72	..	18	..	90	511	29	477	22
	Salem ..	1	6	7	6	20	473	42	389	20
	Tirukoilur ..	..	..	1	..	1	344	20	334	15
	Total ..	115	67	100	212	494	(c) 2,391	38	2,148	27
Negapatam	Villupuram ..	2	..	4	12	18	89	15	82	7
	Cuddalore ..	3	5	..	7	15	207	8	203	7
	Tranquebar ..	1	3	2	3	9	67	60	63	14
	Negapatam ..	1	1	..	2	4	(d) 93	15	86	5
	Vedarniam ..	..	..	..	1	1	110	6	110	6
	Adirampatnam ..	2	..	..	1	3	31	29	28	22
	Tanjore ..	13	..	..	7	20	296	13	280	9
	Total ..	22	9	6	33	70	(d) 893	15	842	8
Tinnevelly	Vattanam ..	4	..	..	..	4	61	21	57	14
	Morekolam ..	2	..	..	2	4	52	43	27	6
	Tuticorin ..	2	5	2	6	15	109	27	76	11
	Kayalpatnam ..	..	2	..	..	2	92	8	85	5
	Kuttanguli ..	11	..	1	1	13	233	5	231	4
	Tinnevelly ..	4	..	..	..	4	285	5	277	4
	Madura ..	13	9	10	26	58	476	55	340	25
	Total ..	36	16	13	35	100	1,309	27	1,093	11

(a) Includes 5 cases written off.

(b) Do. 2 cases wrongly shown in excess in the Guntur Circle.

(c) Do. 2 cases undetected.

(d) Do. 2 cases shown in excess in the Negapatam Circle.

APPENDIX J—cont.

Statement showing the duration of Abkari Cases pending at the close of 1887-88, and the average duration of Cases disposed of during the year by the Salt and Abkari Department Madras Presidency.

Division.	Circle.	PENDING CASES					AVERAGE DURATION OF CASES			
		Under two weeks.	Under one month.	Under three months.	Over three months.	Total.	Inclusive of exceptional Cases.		Exclusive of exceptional Cases.	
							Number of Cases.	Average.	Number of Cases.	Average.
1	2	3	4	5	6	7	8	9	10	11
Calicut	Coondapoor	1	..	1	5	7	299	34	266	16
	Mangalore	3	..	1	17	21	550	83	484	71
	Tellicherry	12	10	19	8	49	758	15	758	15
	Calicut	21	11	30	92	154	762	67	635	54
	Palghat	15	9	6	12	42	645	24	628	10
	Coimbatore	15	3	3	4	25	387	18	383	17
	North Trichinopoly ..	..	3	3	3	9	179	26	149	14
	South do.	11	6	3	2	22	351	18	346	15
	Total ..	78	42	66	143	329	3,931	38	3,649	30
Madras Town Circle.	Madras ..	2	..	..	..	2	22	6	22	6
	Grand Total ..	321	199	259	533	1,312	12,673	31	11,646	28

(True Extract.)

(Signed) HERBERT BRADLEY,
Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary

GOVERNMENT ORDER, 15TH DECEMBER 1888, Nos. 867, 867A, R.D.

To the Secretary to Government, Revenue Department.

Copy to all-Collectors.

„ to Deputy and Assistant Commissioners of Salt and Abkari Revenue,

46

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Proceedings of the Board of Revenue (Separate Revenue), dated 9th October 1888, No. 492.

ABSTRACT.—Submitting to Government report on the administration of the Abkari and Opium revenue for 1887-88.

ORDER—dated 15th December 1888, No. 867, Revenue.

Separate Revenue, No. 180.

Abkari and Opium.

With the Proceedings read above, the Board (Separate Revenue) submit their report on the administration of the Abkari and Opium revenue during the year 1887-88.

PART I.—ABKARI.

2. The Board have prefixed to their report a very clear account of the systems of Abkari management in force during the year in the several portions of the presidency; and as the Government have recently, in connection with the report of 1886-87, described the general features of the policy adopted of late years for placing the taxation of country liquors on a sound basis, a brief notice of the salient points in the year's administration appears to be all that is now necessary.

3. As regards country spirits, the plan of levying the taxation by means of a duty of excise was extended during the year under review to the town of Mangalore. The necessary preliminary arrangements were also made for introducing the excise system into the inland taluks of the Vizagapatam district after the close of the year. The South Arcot district, in which the monopoly privilege of manufacture and sale of country spirits had been continued to Messrs. Parry and Co. for special reasons under the old guaranteed revenue system, was brought under the "Free-supply" system, the only excise tracts in which the privilege of manufacture and supply of liquor to licensed vendors is still granted as a monopoly being Ganjam, Vizagapatam, Nellore districts, the upland taluks of the Kistna district, and the five municipal towns of Malabar. In pursuance of the policy of dispensing with middlemen with monopoly privileges for the vend of liquor, the system of selling shop licenses by auction, which was in force in the Nilgiri district and 22 municipal towns, was extended to 24 additional towns. The Board have not stated the number of rural farms for the vend of liquor in each district sold for the year under review as compared with the number in the previous year. This information should be furnished in future reports for each district.

4. The number of distilleries maintained for the supply of country spirits to the

* Four distilleries for municipal towns in Malabar, one each at Bezvada, Mangalore, and Aska.

tracts under excise was 20, of which 13 were worked under the free-supply and * 7 under the monopoly supply systems. The statement at paragraph 29 of the Board's

report tends to show that there is keen competition among the distillers (8 in number) in the free-supply tracts for the custom of licensed vendors and that there is no danger of any one distiller practically establishing a monopoly and enhancing the price of liquor unduly. The Board are requested to furnish information in future reports as to the quantities of liquor issued from each distillery, as to prices charged to licensed vendors, and as to the quality of the liquor supplied.

It is observed that there were 73 wholesale shops, but no information is afforded as to their working. They are most valuable adjuncts to the free-supply system, but unless

subjected to very close supervision they may be a great source of danger to the revenue. Report has already been called for regarding the precautions taken to prevent malpractices. Some information should be afforded in future reports as to the extent of the transactions at these depôts and the prices charged.

5. Excluding the Kistna district and the town of Mangalore, in which the excise system was introduced only in July 1886 and April 1887, respectively, and for which statistics of consumption in 1886-87 are therefore not available for comparison, the quantity of country spirits of proof strength (inclusive of Colombo arrack) consumed in excise districts amounted to 942,663 against 818,166 in the previous year, the increase being 124,497 gallons though the number of shops had decreased from 10,022 to 9,944.

6. The following statement shows the consumption in the last two years as compared with 1883-84, the year before the introduction of the new system, and 1875-76, the year before the famine:—

Districts or tracts.	Fasli 1285.	1883-84.	1886-87.	1887-88.
	PROOF GALS.	PROOF GALS.	PROOF GALS.	PROOF GALS.
Ganjam	38,849	41,836	24,579	24,170
Vizagapatam	16,905	11,227	26,479	29,133
Kistna (Excise)	(f) 63,681	(f) 90,635	(f) 71,855	(f) 112,059
Do. (Rented)	27,403	38,859	39,813	42,106
Nellore	(f) 66,848	50,205	43,614	46,703
Cuddapah	(f) 119,375	26,141	25,928	32,380
Anantapur	(f) 119,375	27,474	22,709	30,790
Bellary (District)	33,460	46,164	37,531	42,685
Do. (Cantonment)	(f) 69,377	(f) 33,099	(a) 41,222	(a) 38,798
Kurnool	114,402	125,784	99,400	140,673
Madras	57,794	39,718	41,123	57,238
Chingleput	90,765	76,647	86,368	91,157
North Arcot	50,437	55,514	74,981	80,670
South Arcot	36,564	33,875	28,669	37,045
Tanjore	39,092	36,312	29,067	32,157
Trichinopoly	(f) 75,003	46,742	39,096	42,377
Madura	(f) 73,794	36,462	21,700	21,718
Tinnevely	59,914	47,594	38,354	38,183
Coimbatore	23,255	37,217	28,908	36,212
Nilgiris	76,187	53,000	41,570	54,171
Salem	(f) 33,616	(f) 51,967	(f) 57,107	(f) 10,285
South Canara (Mangalore)	(f) 33,616	(f) 51,967	(f) 57,107	(f) 54,327
Do. (Rest)	(f) 63,496	(f) 9,199	(f) 9,218	(f) 9,434
Malabar (Wynaad)	(f) 63,496	(f) 9,199	(f) 9,218	(f) 9,434
Do. (Five towns)	(f) 63,496	(f) 9,199	(f) 9,218	(f) 9,434
Do. (Rest)	(f) 63,496	(f) 9,199	(f) 9,218	(f) 9,434
Total	1,230,217	1,048,342	1,087,366	1,255,711

* Figures for nine months only from 1st July to 31st March.

(a) Except Cumbum and Markapur taluks, which were under the farming system. The consumption in these two taluks amounted to 10,504 in 1886-87 and 11,480 in 1887-88.

(f) Denotes farmed tracts.

7. There was an increase, as compared with the previous year, in all the districts except Ganjam, Kurnool, Coimbatore, and the five towns of Malabar; it may generally be ascribed to the low prices of food-grains which ruled during the year as the result of three successive good harvests, (2) to the impression made by the newly-organized preventive establishments on illicit traffic in liquor, (3) and to the fact of the unduly high prices charged by vendors in the hope of recouping themselves for the losses sustained by them in consequence of the high rents which they had contracted to pay in previous years having settled down to some extent to a lower level. The increase was largest in the town of Madras and in the Chingleput district, being 41,273 and 16,115 gallons, or 42 and 39 per cent., respectively; it was due chiefly to the temporary strike among toddy drawers in the town of Madras and the "out-side limits" of the Town Abkari consequent on the introduction of the tree-tapping system in October 1887 which had the effect of increasing the sales of arrack. From Board's Proceedings, dated 16th May 1888, No. 267, printed in G.O., dated 18th June 1888, No. 425, it appears that the increase in the sales of Pattai and Colombo arrack in the latter half of the year under review, as compared with the sales in the corresponding portion of the previous year, was 27,472 gallons owing to the strike among the toddy drawers. Deducting this quantity from the consumption of the Madras and Chingleput districts as being due to exceptional circumstances which are not likely to recur, the normal consumption was in 1887-88 170,439 gallons against 165,502 gallons in 1883-84 and

172,196 gallons in 1875-76. The Board state that there is reason to suspect that a portion of the increase in consumption in those districts is the result of the sales of country liquor being passed off and sold in taverns as "Foreign liquor" and have directed inquiries to be instituted on the subject. The result of these inquiries should be reported for the information of Government. The rate of duty on country spirits will be assimilated to that on foreign liquor in Madras and on the Nilgiris where fraud of this description is believed to be most prevalent. In South Arcot the increase in consumption, 5,689 gallons or 7.6 per cent., has resulted wholly from the arrangements made for checking smuggling from the French territory of Pondicherry over the frontier; the increase in the consumption of the three taluks bordering on French territory, viz., Cuddalore, Villupuram and Tindivanam, was 7,528; there was a decrease of 1,839 gallons in the remaining taluks. In Nellore there was an increase of 2,293 gallons, or 5.8 per cent., of which 1,440 gallons was in the Nellore town. The increase is ascribed by the Collector to the smuggling from the adjoining districts having been checked and to competition among town shopkeepers. The selling prices in the town, however, appear to have been as high as Rs. 4-8-0 and Rs. 5 per gallon of strength 30° under-proof, and there has been no increase in the number of shops. The consumption in this district has been increasing since 1875-76, but is still low, being 34 gallons per mille of the population against 42 and 50 per mille, respectively, in the adjoining districts of Cuddapah and North Arcot owing probably to the consumption of a considerable amount of liquor illicitly distilled or smuggled from the neighbouring taluks of Kistna and Kurnool managed under the farming system. From paragraph 103 of the Board's report, however, it appears that the traffic in illicit liquor is being gradually reduced by the establishment of shops for the supply of duty-paid liquor in out-of-the-way places. In the districts of Bellary, Anantapur and Cuddapah, the increases, as compared with the previous year, were 13,235, 6,452, 3,139 gallons or 18, 20, 7 per cent., respectively, due more or less to favorable season, but special causes have also operated to produce this result in the two first-mentioned districts. In Bellary the restoration of the garrison of the cantonment to its full strength after the close of the Burma expedition has tended to increase the consumption to nearly the limit reached in 1883-84. In Anantapur the large influx of laborers in connection with railway works is stated to have contributed to the increase. The price of food-grains also ruled very low in these districts during the year under review as will be seen

Average price of cholam in seers of 80 tolaahs per rupee.

	1885-86.	1886-87.	1887-88.
Bellary	24.2	28.6	33.6
Anantapur	26.1	28.8	34.7
Cuddapah	26.3	27.7	30.4

from the figures noted in the margin. The consumption in the Ceded districts and Kurnool is, however, far below what it was before the famine. In North Arcot the increase is attributed by the Collector partly to favorable season and partly to the influence of the Gungajatra festival, which took place during the year and at which considerable quantities of liquor are drunk. Notwithstanding a great increase in taxation, the sales are even higher than they were before the famine and 16 per cent. higher than in 1883-84. In Tanjore the consumption during the year was slightly in excess of that in 1875-76 and in Trichinopoly considerably lower than in 1883-84. The increase in the latter district, as compared with the previous year, is probably due in a great measure to the efforts which have been made, apparently with success, to stop smuggling from Pudukota territory. The Collector's remark that it can be explained in the towns as there was a sudden rise in prices in October 1886 is not understood. In Madura and Tinnevely consumption is stationary; in both districts it is much below what it was under the old renting system or even at an earlier period of the excise system. In the Nilgiris including South-East Wynaad, the sales though considerably higher than in 1886-87 was 3 per cent. lower than in 1883-84. In Salem the increase, as compared with the figures of 1886-87, is considerable, but the consumption is still 29 per cent. less than in 1875-76.

8. In Coimbatore there was a slight decrease in consumption as compared with 1886-87, but the decrease amounts to 20 and 36.2 per cent., as compared with the figures of 1883-84 and 1875-76, respectively. The decrease in the towns of Malabar is stated to be due to the difficulty felt by the excise contractors in obtaining toddy

for distillation, and in Kurnool to the enhancement of selling prices. The continued decrease in Ganjam calls for further inquiry. The effect of the facilities afforded to the shopkeepers under the current contract for obtaining licit rice liquor should be noted and an endeavour made to ascertain what are the real causes of the serious decline in the consumption of licit spirits in Ganjam under the new system. In the coast taluks of Vizagapatam, on the other hand, there has been a most marked increase, and consumption of licit spirits is much higher than it has been at any time during the last ten years. Figures for this period for both districts are given below. The subject demands careful investigation and the Board will submit a special report after consulting the Collectors :—

Issues of Arrack (London proof).

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.	1881-82.
—	2	3	4	5	6	7
Ganjam	42,988	34,465	25,272	24,332	26,900	31,289
Vizagapatam (Coast taluks)	19,070	14,239	14,104	15,488	16,871	12,365
	8	9	10	11	12	13
1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	
Ganjam	39,489	41,836	32,482	26,236	24,579	24,170
Vizagapatam (Coast taluks)	12,220	10,630	9,954	9,923	26,479	29,133

9. On a review of the circumstances of the different districts, His Excellency the Governor in Council sees no reason to believe that the increase in the sales, as compared with those of the previous year, is in any way the consequence of undue encouragement by Abkari arrangements of the consumption of spirituous liquors. It must be ascribed to the prosperity of the agricultural classes resulting from a succession of favorable seasons and abundant harvests and to the measures taken to put down illicit traffic. There are signs, however, that vendors are endeavouring to force consumption by reducing prices and the circumstances call for an enhancement of the fixed duty, a measure which has been adopted in the settlement of the arrangements for next year.

10. The subjoined statement shows the quantity of country spirits issued from distilleries, the revenue realized in the shape of excise duty and of vend rents and the incidence of revenue per gallon during the last 3 years and in 1883-84. Owing to the increase in the quantity of liquor issued as explained in the previous paragraph, the total taxation per gallon of London proof strength shows a slight decrease, being Rs. 4-8-3 against Rs. 4-9-11 in the previous year. The taxation realized in the shape of still-head duty was, however, Rs. 2-13-10 against Rs. 2-12-0 in the previous year. The proportion of the fixed to the variable portion of the total taxation rose from 59 to 63 per cent.

	1883-84.	1885-86.	1886-87.	1887-88.	Remarks.
1. Issues (gallons) London proof.	769,214	627,081	714,765	815,730	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	Rs. 24,26,761	Rs. 14,63,082	Rs. 19,78,965	Rs. 23,39,722	
(b) Vend-rents		15,77,706	13,31,328	13,45,693	
Total ..	24,26,761	30,45,788	33,13,293	36,85,415	
3. (a) Rate of still-head duty per gallon.	Rs. A. P. 3 2 6	Rs. A. P. 2 5 9	Rs. A. P. 2 12 0	Rs. A. P. 2 13 10	
(b) Rate of vend-rents per gallon.		2 8 3	1 13 11	1 10 5	
Total ..	3 2 6	4 14 0	4 9 11	4 8 3	

11. The marginally-noted statement shows the total taxation of country spirits per gallon of proof strength realized in each district. The rate of taxation exceeded the tariff rate in Wynaad, Nilgiris, Madras, Tinnevely and Cuddapah districts and was less than half that rate in the upland taluks of Kistna and the five towns of Malabar. If the information furnished in paragraph 42 of the Board's report as regards average retail prices of liquor sold in excise tracts is correct, the vend farmers and shopkeepers in the Ganjam district and in Nellore town must be making excessive profits. In submitting their scheme for the ensuing arrack lease the Board expressed a doubt as to the accuracy of the recorded retail prices. The question has a most important bearing on the

regulation of taxation which is adjusted with reference to realizable prices in each locality and a comparison of the prices with the incidence of taxation will often afford indications of the prevalence of dilution or other breach of the conditions of the license. Instructions have already been issued, which, it is hoped, will result in the maintenance of a correct record.

12. As pointed out in the review of the last year's report, no trustworthy statistics are available as regards consumption in the tracts in which the arrack revenue or arrack and toddy revenue combined are leased out under the old-farming system. The subjoined statement shows the number of stills worked during the past three years.

	1885-86.	1886-87.	1887-88.
Vizagapatam (inland taluks)	100	98	97
Godavari	1,248	1,275	1,188
Kistna	1,032	971	621
Kurnool	112	106	176
South Canara	495	273	159
Malabar	4,366	348	344
Total ..	7,343	3,071	2,585

There has been a considerable reduction in the number of stills as compared with the previous year; the highest decrease occurs in Kistna where it amounted to 350. There has been hardly any reduction in the Godavari district, and apparently no direct measures have been taken for the concentration of manufacture in that district. The question calls for the early attention of the Commissioner as no improvement of system is possible while outstills continue. The reduction which has accompanied changes of system in Malabar and South Canara is very satisfactory. The increase in Kurnool (70) is attributed to the increased demand for liquor caused by the large number of laborers employed on the railway works in the Cumbum taluk.

13. The following figures show the revenue derived from Colombo arrack for a series of years. Up to the year 1884-85 the liquor was imported on Government account and supplied to the shopkeepers at a fixed rate. Importation is now left to private enterprise and the right of vend is put up to auction in the same way as taverns for the sale of foreign liquor. The tariff rate was raised from Rs. 4 to Rs. 5 a gallon at proof in January 1887, but even allowing for this enhancement the revenue derived from this source under the new system is considerably higher than under that which preceded it.

Years.	MADRAS.	
	Gallons (proof strength.)	Revenue. RS.
1876-77	70,314	3,50,525
1877-78	73,633	3,47,346
1878-79	62,919	2,97,741
1879-80	60,603	2,86,783
1880-81	67,720	3,32,545
1881-82	56,060	2,75,592
1882-83	73,757	3,62,199
1883-84	75,259	3,83,015
1884-85	76,077	3,87,180
1885-86	6,704	4,29,474
1886-87	58,401	4,88,843
1887-88	73,372	4,67,782

14. As regards the toddy administration the principal changes introduced were the extension of the tree-tapping system during the latter half of the year to the Kóttayam taluk in the Malabar district and the Madras town. In the Madras town the new system did not in its essential characteristics differ from the old "dowle" system, which it superseded, nor did it enhance the taxation; but as stricter regulations were imposed to prevent the tapping of unlicensed trees the toddy shopkeepers organized a strike, which, however, lasted only for a month. The cessation of the sale of toddy during this period led to a considerable increase in the quantity of arrack consumed in the Madras town and the portions of the Chingleput district adjacent to it as already noticed so that no loss was entailed on Government. The Government will be glad to have a report on the results of experimental tests as regards the quantity of toddy yielded by the several kinds of palm trees referred to in paragraph 111 of the Board's report. The subject has been under investigation for a long time past and the materials accumulated should afford sufficient data for arriving at some conclusion on the subject.

15. The Board's report does not distinctly specify the number of shops licensed for the sale of arrack and of toddy separately and of arrack and toddy combined. This information should be furnished in future and the variations in the number of shops licensed in each district explained.

16. *Demand and Realizations.*—The total current demand under all heads of abkari revenue amounted to Rs. 91,13,405 against Rs. 85,27,117 in the previous year, being an increase of Rs. 5,86,288. The subjoined statement shows in one view the demand under the component items during the year under review as compared with the preceding four years:—

Years.	Arrack.	Joint arrack and toddy.	Toddy.	Foreign liquor.	Miscella- neous.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.
1883-84	32,49,032	8,19,925	18,86,868	25,966	..	59,81,791
1884-85	38,50,015	9,33,785	22,84,021	64,910	..	71,32,731
1885-86	40,51,117	10,69,363	27,98,374	1,34,218	..	80,53,102
1886-87	45,63,574	7,89,499	30,81,315	92,729	..	85,27,117
1887-88	44,00,039	8,05,938	35,89,539	3,05,837	12,052	91,13,405

It will be observed that the demand during the year under review is the highest on record. The apparent decrease under "Country spirits" (Rs. 1,63,535) is explained to be due to the transfer to the head "Foreign liquor" of the rents obtained from Colombo arrack shops in Madras town and of the duty on spirits excised at the distilleries at the tariff rate. The largest increase was under "toddy" (Rs. 5,08,224), which is due to the higher rentals obtained for the leases and shops. The increase in the revenue, as compared with the current demand of 1883-84, the year previous to the one in which the new system was introduced, is more than 31 lakhs of rupees.

17. *Financial Results.*—The demand under all the heads together with the arrear balance outstanding at the close of the previous year amounted to Rs. 93,94,271, of which Rs. 90,87,770 was collected and Rs. 1,12,354 remitted during the year, leaving a balance of Rs. 1,94,147 or 2.7 per cent. of the total demand uncollected. The charges debitable to Abkari during the year under review amounted to Rs. 2,69,048 against

Rs. 2,40,163 in the previous year. The increase under charges is explained in paragraph 96 of the Board's report. The receipts and charges for the past ten years are shown in the following statement. The apparent decrease in charges of recent years is due to the elimination of the cost price of Colombo arrack.

	Gross receipts.	Charges.	Net receipts.
	RS.	RS.	RS.
1878-79	58,79,261	2,07,447	56,71,814
1879-80	59,44,532	2,14,009	57,30,523
1880-81	56,48,075	1,98,720	54,49,355
1881-82	60,15,476	1,86,092	58,29,384
1882-83	59,80,965	1,97,317	57,83,648
1883-84	59,84,123	2,01,697	57,82,426
1884-85	70,72,601	2,30,434	68,42,167
1885-86	80,74,503	3,53,206	77,21,297
1886-87	84,19,506	2,40,163	81,79,343
1887-88	90,87,770	2,69,048	88,18,722

18. *Incidence of Taxation per head of Population.*—The subjoined statement shows the incidence of taxation per head of population on country spirits and toddy during the year under review:—

Districts.	Country spirits.		Toddy.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.
Ganjam	0	0 10	0	0 2	0	1 0
Vizagapatam	0	1 5	0	0 3	0	1 8
Godavari	0	4 1	0	0 4	0	4 5
Kistna	0	4 6	0	0 6	0	5 0
Nellore	0	2 6	0	0 6	0	3 0
Cuddapah	0	3 5	0	1 4	0	4 9
Anantapur	0	3 6	0	5 5	0	8 11
Bellary	0	7 10	0	4 10	0	12 8
Kurnool	0	4 7	0	5 7	0	10 2
Madras	0	15 0	0	12 6	1	11 6
Chingleput	0	4 4	0	2 11	0	7 3
North Arcot	0	4 0	0	2 2	0	6 2
South Arcot	0	2 3	0	1 3	0	3 6
Tanjore	0	1 1	0	4 6	0	5 7
Trichinopoly	0	1 9	0	1 4	0	3 1
Madura	0	1 4	0	0 9	0	2 1
Tinnevely	0	1 3	0	1 9	0	3 0
Coimbatore	0	1 10	0	2 9	0	4 7
Nilgiris	2	2 8	0	0 6	2	3 2
Salem	0	2 5	0	2 11	0	5 4
South Canara	0	1 5	0	2 4	0	3 9
Malabar	0	1 6	0	0 10	0	2 4
Average	0	2 8	0	1 10	0	4 6

Excluding Nilgiris and Madras the taxation is highest in Bellary and Kurnool and lowest in Ganjam and Vizagapatam as in the previous year.

19. In chapter VIII of the report the Board have carefully reviewed the statistics connected with the working of the preventive establishments. The number of persons sent to Magistrates and of those released departmentally by Abkari Inspectors

	1886-87.	1887-88.
Number of persons dealt with for offences under Abkari Laws	13,604	15,188
Number released by Abkari Inspectors.	5,071	5,695
Do. sent to Magistrates	7,249	8,136
Do. convicted	4,948	7,559
Do. acquitted	743	834

was, respectively, 37.3 and 53.3 per cent. against 37.5 and 53.3 per cent. in the previous year. Among the number of persons released departmentally, the number not proceeded against for want of proof was 1,394 or 24.5 per cent. against 12.6 per cent. in 1886-87, and this, as

pointed out by the Board, is the most unsatisfactory feature in the working of the preventive establishments. The new Act had been in operation for only a short time,

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94 G.O., 15TH DEC. 1888, Nos. 867, 867A, R.D.]

and in some instances the provisions of the law were not correctly understood by the subordinate officers of the department. The figures reported in paragraph 112 of the report indicate that in 512 cases illegal arrests were made. The returns show the necessity for constant supervision of the proceedings of the subordinate officers in working the penal provisions of the law, and the subject has constantly been pressed on the attention of the Board and is doubtless receiving sufficient attention. Want of discretion in dealing with merely technical offences and inordinate delays in the disposal of cases on the part of the Abkari Inspectors have elicited from the magistracy very strong comments in condemnation of the existing system, but sufficient allowance does not appear to have been made for the difficulties which must necessarily attend the working of such an experiment. The magistracy could not have coped with the additional work which would have been thrown on them, if the cases of all persons arrested under the Abkari laws had been brought before the courts direct and preliminary investigation by a special agency was considered the best way of meeting the difficulty as well as of mitigating the necessary stringency of the new law. The Abkari Inspectors as a class are men qualified by education for the performance of this duty, and, when they have gained experience, it is hoped that the system will work satisfactorily. The Board should impress upon them that it is not the wish of Government that the Abkari laws should be stringently applied or that prosecutions should be instituted for purely technical offences. In this connection it is to be noted that the offences classed as "illicit transport" and "other offences" number 6,046 out of 12,895. There are probably for the most part offences by toddy-drawers and petty breaches of licenses or permits punishable under section 56. The revenue is not benefited, but the reverse, by the harrying of those engaged in the liquor trade. The number of offences falling under section 56 should, in future, be separately given. The Board should endeavour to obviate delay in the disposal of cases by filling up vacancies in the charge of circles, instead of placing two circles under one Inspector, as appears to be not unfrequently the case, and should carefully scrutinize the returns relating to the disposal of cases.

PART II.—OPIUM.

20. The total quantity of opium consumed during the year under review amounted to 66,824 lb. against 67,966 lb. in the preceding year, being a decrease of 1,142 lb. As usual nearly 86 per cent. of the quantity consumed appertained to the four northern districts of the Presidency. There is a large increase in consumption in Vizagapatam (1,687 lb.), but this is more than counterbalanced by the heavy decrease in Godavari (2,814 lb.). The consumption per head of population was highest in Godavari (716 of a tola), then comes Vizagapatam with 268, and Nilgiris with 183 of a tola. The number of shops opened for the sale of opium and intoxicating drugs was 1,157 against 1,163 in the preceding year, being a decrease of 6.

21. The pass duty on opium, including the sum adjusted on account of opium supplied to the Native States of Travancore and Cochin (Rs. 55,900), amounted to Rs. 3,83,500 against Rs. 3,59,450 in the last year. The total demand, inclusive of the arrears outstanding at the close of the previous year, amounted to Rs. 6,65,366, of which Rs. 6,52,055 were collected during the year and Rs. 322 remitted, leaving a balance of Rs. 12,989.

(True Extract.)

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

To the Commissioner of Salt, Abkari and Separate Revenue.

No. 867A., Revenue.

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

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

